



U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT



# Semiannual Report to the Congress

## OFFICE OF INSPECTOR GENERAL

APRIL 1–SEPTEMBER 30, 2015

COVER: Ghanaian woman at USAID health event. (Photo by USAID/Kasia McCormick, January 11, 2012.)

### 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.

# INSPECTOR GENERAL HOTLINE

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

OIG has created separate hotlines for its non-USAID client organizations, MCC, USADF, IAF, and OPIC. These hotlines are accessible from the main Web sites of each organization. OIG also receives allegations of fraud, waste, and abuse through country-specific hotlines in Haiti and Pakistan, which are implemented by local chapters of 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 provides protection to 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 that they can be contacted if OIG has 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 Web site is encrypted, consistent with industry standards; however, individuals who are concerned about the confidentiality or anonymity of electronic communication may submit allegations by telephone or mail.

## E-MAIL

[ighotline@usaid.gov](mailto:ighotline@usaid.gov)

## COMPLAINT FORM

<https://oig.usaid.gov/content/oig-hotline>

## TELEPHONE

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

## MAIL

USAID OIG HOTLINE

P.O. Box 657

Washington, DC 20044-0657

# EBOLA HOTLINE

The U.S. Government responded to the unprecedented spread of the Ebola virus disease in West Africa by mobilizing a large-scale response to contain the disease. As a result, USAID OIG is working to promote the integrity of these efforts. On February 24, 2015, USAID OIG was designated the Associate Inspector General for oversight of international Ebola response efforts throughout the federal government.

The Ebola hotline was launched to receive complaints of fraud, waste, or abuse relating to the U.S. Government 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 directly from employees, program participants, or the general public.

## E-MAIL

[ebolahotline@usaid.gov](mailto:ebolahotline@usaid.gov)

## TELEPHONE

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

In November 2014, the President’s Malaria Initiative (PMI) and USAID OIG launched the “Make a Difference” (MAD) campaign in Benin. An additional hotline was launched in Nigeria in April 2015. The goal is to promote the use of a reward-based, toll-free hotline that will allow local community members to call with information concerning stolen and falsified medicines. A primary purpose of this hotline is to increase public awareness of and involvement in the fight against stolen and falsified medicines.

OIG offers cash rewards for significant information leading to the arrest or conviction of individuals participating in or attempting or conspiring to commit pharmaceutical crimes. Using the hotline, individuals can report information concerning stolen or falsified antimalarial drugs. Mass communication materials were developed and distributed throughout several markets with information about the hotline and messages about safe malaria medicines.

Although the campaign was launched in Benin and expanded to Nigeria, the plan is to implement similar campaigns in all PMI countries with each country connected to the USAID OIG hotline.

## E-MAIL

[madmalariahotline@usaid.gov](mailto:madmalariahotline@usaid.gov)

## TELEPHONE

1-855-484-1033

## MAIL

USAID OIG HOTLINE

P.O. Box 657

Washington, DC 20044-0657

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# MESSAGE FROM THE ACTING DEPUTY INSPECTOR GENERAL

I am pleased to present the USAID OIG Semiannual Report to the Congress for the period of April 1, 2015, through September 30, 2015, in accordance with the Inspector General Act of 1978, as amended.

OIG continued to register noteworthy accomplishments in its work to promote the efficiency, effectiveness, and integrity of foreign assistance. OIG made 1,268 recommendations to improve foreign assistance programs and activities and identified almost \$69 million in investigative savings and recoveries for the U.S. Government.

As the aftereffects of the Arab Spring—a series of demonstrations across several countries that started at the end of 2010—continue to shape developments across the Middle East, OIG examined how these developments affected USAID activities and operations. We noted that security conditions disrupted project activities and limited USAID monitoring efforts. We also noted how increased Department of State influence reportedly created additional operational challenges and delays. Lastly, we reported that in some cases neither host governments nor implementing partners were ready to receive or properly implement assistance programs.

We conducted additional oversight in the region that we believe will also help USAID better prepare for periods of crisis and conflict. We worked closely with Department of Defense and Department of State OIG counterparts to provide oversight of Operation Inherent Resolve (OIR), the campaign against the Islamic State in Iraq and the Levant (ISIL). We made key contributions to quarterly reports on the progress of the operation, providing insight into USAID humanitarian assistance activities in the region and the context in which these activities are unfolding. Meanwhile, OIG auditors raised environmental and health concerns in a camp for those displaced by conflict in northern Iraq, and an OIG investigation into USAID efforts to provide aid in northern Syria prompted the Agency to cut back assistance to one of its implementers by more than \$10 million.

USAID OIG also helped lead interagency oversight of U.S. Government efforts to respond to the Ebola outbreak in West Africa. During the semiannual period, OIG helped coordinate oversight work across four OIGs and issued two quarterly reports on the progress of response and recovery efforts. The first quarterly report provided extensive information on conditions in the three most heavily



Acting Deputy Inspector General  
Catherine M. Trujillo

affected countries and steps taken by the U.S. Government to turn the tide on the outbreak and address factors that had enabled the disease to spread. The second quarterly report provided more information on the secondary effects of the outbreak and expanded the focus on U.S. Government plans and activities for addressing the socioeconomic consequences of the disease, improving health system preparedness, and promoting global health security. To address risks of fraud in these activities, OIG conducted extensive outreach and maintained a specialized hotline related to the Ebola response.

OIG work during the period also extended to other important aspects of foreign assistance.

In July, I had the opportunity to testify before a House Committee on Agriculture subcommittee on oversight and accountability of food aid programs. We discussed our findings and observations covering a 5-year period and were able to draw on several related OIG investigations and a dozen performance audits and reviews over that period to provide a comprehensive accounting of challenges in implementing food aid programs. Our work in this vein continued during the reporting period, as we examined related activities in Moldova and Mozambique. In Moldova, we found that MCC-funded projects were not on track to increase incomes because the rehabilitation of irrigation systems was behind schedule, resulting in significant risks to the successful completion of the project. In Mozambique, we found that USAID programs improved agricultural productivity to some extent, but progress was limited because one program lacked focus and mismanaged its grant activities.

We also completed audits of USAID efforts to strengthen local capacity with the aim of increasing the sustainability of development gains. Auditors found mixed results. In Burma, they concluded that the Shae Thot program had produced health-related results that will likely be sustainable because village development committees took charge of the activities. Our audit of USAID/Southern Africa's Local Capacity Development Activities found anecdotal evidence of improvement in aid effectiveness and sustainability. However, the audit further noted that the USAID mission did not have an adequate system to measure progress. Also, it did not document its strategy for local capacity development, and mission staff did not understand this strategy.

OIG also concluded notable work on OPIC. We have a limited oversight role relating to OPIC, but OIG completed a risk assessment and review of OPIC activities during the reporting period pursuant to congressional direction. In May, OIG identified noteworthy risks that OPIC projects' development potential may be undercut by too much emphasis being placed on financial success. Another vulnerability related to the risk that OPIC insurance could compete with insurance provided by the

#### OIG ACCOMPLISHMENTS DURING THE REPORTING PERIOD

- Almost \$100 million in questioned costs
- Almost \$69 million in investigative recoveries and savings
- 368 audit reports issued
- 32 investigations closed
- 8 prosecutorial referrals
- 37 administrative actions

private sector. In addition, we found that OPIC's approach for involving U.S. sponsors in linking OPIC-supported projects with private sector efforts was vulnerable to abuse. Also, OPIC might not know about or be able to control noncompliance among subprojects and subborrowers because it relies on self-reported data and does not visit most projects for several years. In September, we issued an audit of OPIC projects in Jordan and Turkey and found they had achieved some, but not all, of the anticipated development effects. This audit further concluded that OPIC had not followed its internal policies or best practices for competitively selecting service providers and approving projects, resulting in some decisions about these projects that may not have been in the best interests of the U.S. Government.

Other OIG work during the reporting period focused on the control environment around foreign assistance programs. OIG investigations prompted recoveries and savings of almost \$69 million and employee terminations and resignations. For instance, OIG efforts to uncover fraud resulted in the sentencing of the former Chief Executive Officer of a USAID implementing partner to 1 year of home confinement and a \$4.5 million fine. Meanwhile, OIG completed its annual security assessments of information technology (IT) networks and systems at USAID, OPIC, and IAF, making recommendations in each case for steps to preserve the confidentiality, integrity, and availability of their information and information systems. We also identified weaknesses in MCC's procurement processes and the implementation of USAID's evaluation policy that, if remedied, can play an important role in setting the stage for the future success of agency programs. In addition, OIG's audit of USAID monitoring and evaluation in Somalia underscored contract management concerns. It found that findings from monitoring and evaluation visits were not always documented and that the mission had not addressed a conflict of interest issue with one of its contractors before awarding it a contract and subcontract.

These findings and investigative results would not be possible without the hard work of our dedicated Foreign Service, Civil Service, Foreign Service National, and contract employees. The achievements reflected in this report are the product of their commitment to effective, independent oversight and diligence in promoting proper stewardship of U.S. taxpayer dollars. We look forward to continuing to work with Congress and our oversight partners and stakeholders to improve the effectiveness and efficiency of U.S. foreign assistance programs.



# 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 the discretion of OIG. When identifying and prioritizing appropriate audit and investigative activity, we consider stakeholder interests and needs, alignment with strategic goals, program funding, and the risks associated with agency programs, including potential vulnerabilities in internal controls.

## Areas of Responsibility

### Audits

OIG audit activities relate to the 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 our client agencies. 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 agency personnel and employees of foreign assistance implementers worldwide.

## Joint Work and Partners

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

## Overseas Contingency Operation (OCO) Oversight Coordination

Section 8L of the Inspector General Act of 1978, as amended, provides the framework for oversight and reporting on OCOs through a Lead Inspector General. Under this framework, USAID OIG has worked with its OIG counterparts in the Department of State (DOS) and the Department of Defense (DoD) to coordinate oversight efforts for two overseas contingency operations: OIR, the campaign against ISIL; and international Ebola response and preparedness, including Operation United Assistance (OUA). Extensive oversight coordination among these OIGs, as well as with the Department of Health and Human Services (HHS) OIG concerning Ebola response and preparedness oversight, occurred throughout the reporting period. USAID OIG personnel communicated frequently with their counterparts in these OIGs. USAID OIG's OCO coordinator engaged in weekly meetings with counterparts at DoD and DOS OIGs, while the Inspectors General for DoD and DOS and the Acting Deputy Inspector General for USAID met biweekly throughout the reporting period to advance oversight coordination and planning.

USAID OIG played a pivotal leadership role in international Ebola response and preparedness oversight efforts, spearheading interagency reporting and coordination work during the reporting period. In recognition of this role, the designated Lead Inspector General for OUA appointed USAID's Acting Deputy Inspector General to the position of Associate Inspector General for OUA.

## Southwest Asia Joint Planning Group

This group conducts oversight activities in Afghanistan, Iraq, Pakistan, and the surrounding areas (e.g., Kazakhstan, Kyrgyzstan, Uzbekistan, Egypt, Jordan, Lebanon, the Syrian Arab Republic, and Yemen). The group comprises representatives of the Government Accountability Office, the Special Inspector General for Afghanistan Reconstruction (SIGAR), the U.S. Army Audit Agency, the Naval Audit Service, the Air Force Audit Agency and the OIGs for USAID, DoD, and DOS.

## Joint Interagency Task Force (JIATF)

The JIATF is made up of the Global Fund's OIG, USAID OIG, and the United Nations Development Programme's Office of Audits and Investigations. The task force works with local law enforcement authorities throughout Africa to track the theft, diversion, and counterfeiting of Global Fund and USAID-funded medicines.

## Department of Justice (DOJ) and Federal Bureau of Investigation (FBI) Task Forces

OIG participates in the National Procurement Fraud Task Force and the International Contract Corruption Task Force.

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

OIG collaborates with its counterparts at DOS and HHS to develop an annual consolidated audit plan. 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, that work to improve transparency and accountability of multilateral organizations and take on other issues of mutual interest.

## Office of Government Ethics Curriculum Development Team

OIG participates in the Office of Government Ethics curriculum development team, which involves multiple government agencies working together to develop ethics guidance and training for law enforcement officers.





# ORGANIZATIONAL PERFORMANCE MEASURES

OIG established the following performance measures in its fiscal year (FY) 2015–2019 strategic plan. The data below reflect our end of year accomplishments for FY 2015. Information marked as "NA" indicates that the measure was not in place during the reporting period.

<b>Goal 1: 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.</b>			
Measure	2014 Results	2015 Year-End Target	2015 Results
Percentage of audits covering high-priority programs and operations, addressing management challenges, or identifying systemic weaknesses	NA	90%	96%
Percentage of agency expenditures audited	91%	65%	103% <sup>1</sup>
Percentage of management decisions <sup>2</sup> on which OIG and the Agency agree that have final action within 1 year of the decision	NA	70%	79%

<sup>1</sup> This percentage exceeds 100 percent because it includes audits of multiyear and prior year funds.

<sup>2</sup> A management decision is considered to be made when auditee management establishes 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.

**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	2014 Results	2015 Year-End Target	2015 Results
Percentage of OIG investigations resulting in substantiated allegations that were referred for criminal, civil, or administrative action	100%	90%	100%
Number of individuals reached through outreach events	7,818	3,800	8,592
Dollar value of investigative savings and recoveries	NA	Meets or exceeds 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	NA	25	21

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

Measure	2014 Results	2015 Year-End Target	2015 Results
Number of congressional engagements (e.g., testimony, briefings, and other formal contacts)	NA	45	60
Number of page views on the OIG Web site	NA	176,264	176,778

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

Measure	2014 Results	2015 Year-End Target	2015 Results
Percentage of employees indicating satisfaction with OIG customer service, operations, and initiatives	61%	60%	66%
Percentage of major management milestones met relating to strategic planning, continuity of operations, policy development, human capital management, IT management, financial resource management, operations planning, and external reporting requirements	84%	80%	80%
Percentage of OIG operating units executing within 5 percent of budget plans	NA	50%	39%

**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	2014 Results	2015 Year-End Target	2015 Results
Percentage of incoming employees hired within established time frames <sup>3</sup>	NA	65%	38%
Percentage of employees retained who are performing at or above fully successful or proficient levels	NA	90%	85%
Percentage of employees engaged in their work	57%	60%	65%

<sup>3</sup> The established time frame for Civil Service vacancies is 80 calendar days and 140 calendar days for Foreign Service positions. The time frame starts when the Request for Personnel Action (SF-52) is completed and ends the day the employee enters on duty.



# PROGRESS IN MEETING STRATEGIC GOALS AND OBJECTIVES

In January 2015, OIG released its FY 2015–2019 strategic plan. The five goals and supporting strategies in the plan reaffirm our commitment to providing quality oversight to the agencies we serve and informing the public and our stakeholders of OIG effectiveness at safeguarding taxpayer resources. The plan also emphasizes 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. OIG identified 15 performance indicators to assess progress toward achieving the goals articulated in the plan.

To date, OIG is performing at a high level. For the fiscal year, we had almost \$290 million in questioned costs and funds recommended to be put to better use, almost \$85 million in investigative recoveries and savings, and we met 11 of our 15 annual performance targets. In fact, we exceeded several of our key targets, particularly in terms of employee engagement, fraud awareness briefings, and percentage of audits covering high-priority programs and operations. In addition, we implemented numerous activities to promote the effectiveness and integrity of foreign assistance programs, provide quality information for our stakeholders, and enhance OIG's internal processes and workforce.

## Strategic Goal I

OIG met all of its performance targets related to the audit program. OIG exceeded its goals for percentage of (1) audits covering high-priority programs and operations, (2) agency expenditures audited, and (3) management decisions on which OIG and the Agency agree that have final action within 1 year of the decision. These measures are essential to confirming that OIG's audit activities focus on areas that will most benefit the agency, that audit recommendations have had an impact on agency programs and operations, and that we have sufficient audit coverage of agency expenditures.

OIG implemented a number of other activities during this reporting period that help bring us closer to meeting the goals in the strategic plan. We developed an FY 2016 audit plan that focuses oversight activities on high-risk programs, including those carried out in conflict and crisis settings, implemented through local systems in host countries, and dealing with global food security and health programs. Furthermore, we will examine known risk areas, particularly those with persistent weaknesses.

OIG continues to coordinate with OIG counterparts to maintain the most effective oversight of foreign assistance programs. We continue to work with counterparts in the DoD and DOS OIGs to conduct oversight for the two overseas contingency operations, OIR and OUA, which are focused on fighting the rise of ISIL and the Ebola virus disease, respectively. These actions will help align audit plans with Agency priorities and promote effectiveness and efficiency in foreign assistance programs.

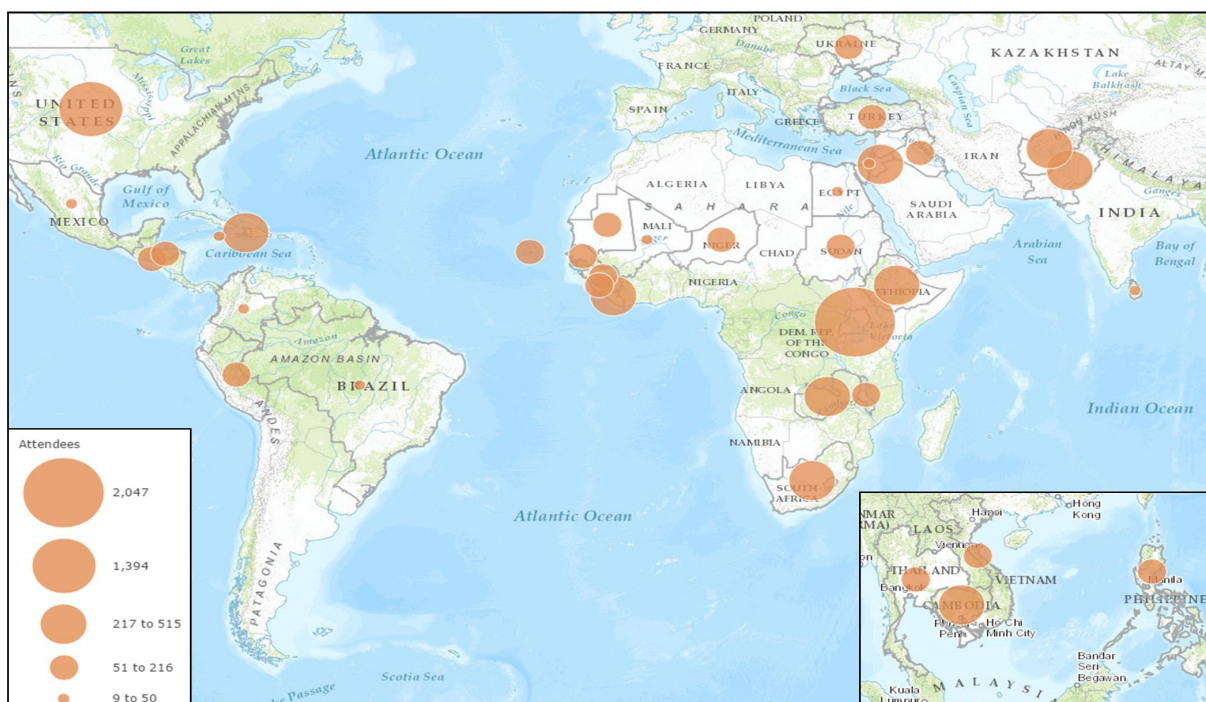
In addition, the OIGs for USAID, DOS, and HHS issued the coordinated audit plan for oversight of foreign assistance programs to combat HIV/AIDS, tuberculosis, and malaria. OIG also hosted auditors from the Australian Department of Foreign Affairs and Trade's (DFAT) internal audit unit to discuss issues of common interest in providing oversight for implementing partners, some of which work with both USAID and DFAT.

## Strategic Goal 2

OIG met three of its four performance targets related to the detection of fraud, waste, and abuse. Of our investigations with substantiated allegations, 100 percent have been referred for criminal, civil, or administrative action. We far exceeded our goals for the dollar value of investigative savings and recoveries and for fraud awareness briefings. We fell short of our target for holding briefings or meetings with senior U.S. Government or foreign government officials but feel that our impact has still been substantial in this area. Overall, our education and relationship-building efforts help deter fraud, waste, and abuse by increasing awareness of mechanisms for reporting criminal, civil, and administrative violations; educating stakeholders on the consequences of committing these violations; and establishing cooperation with other law enforcement authorities.

In addition to these achievements, the Semiannual Report to the Congress 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 we oversee.

### OIG Fraud Awareness Briefings, October 1, 2014–September 30, 2015



This map reflects the geographic distribution of OIG's fraud awareness briefings. The circles indicate the locations of the briefings, and the size of the circle represents the number of attendees.

OIG continues to provide ways to report allegations of fraud, waste, mismanagement, and misconduct. In April, the U.S. Government, through PMI and USAID, announced the launch of the “Make a Difference” hotline and reward program in Nigeria. Under the program, OIG is offering rewards for information concerning the theft of antimalarial drugs. The program also aims to inform the public about the dangers of using falsified and stolen medications, ways to avoid such medicines, and channels for reporting information on the theft of antimalarial drugs. Furthermore, OIG's Pakistan Anti-Fraud Hotline has been extended through September 2017.

OIG's Office of Investigations continues to take a prominent role in overseas contingency operations to combat fraud in ISIL and Ebola programs. To support these efforts, OIG is conducting fraud awareness briefings for implementers and USAID personnel in affected areas, explaining the role of OIG and identifying controls and processes to prevent fraudulent activities.

### **Strategic Goal 3**

OIG continues to respond to stakeholder needs for useful and timely information that relates to OIG operations and the overall management and delivery of U.S. foreign assistance. We surpassed the number of briefings and testimonies provided to Congress and met the target for number of page views on the Web site. Both indicators help offer insight into the extent to which OIG serves as a source for reliable information for Congress and the public at large. OIG is continuously working to promote transparency and improve its ability to inform policy and decision-making concerning assistance programs.

OIG has briefed congressional staff on audit and investigative work, responded to congressional and press inquiries and requests for information, and sought to promote awareness of challenges facing OIG in coming years. OIG also posted previously unreleased management letters on its public Web site and continues to post such letters and memorandums as they are issued.

In addition, OIG presided over the release of the first two quarterly progress reports on U.S. Government activities as part of the international response to the Ebola outbreak in West Africa. While the reports were the result of a joint effort between the USAID OIG and the OIGs for DoD, DOS, and HHS, USAID OIG took primary responsibility for the report and OIG staff played a major role in its development.

Finally, OIG continues to use its public Web site, electronic notifications, and presence on Twitter to promote awareness of the results of our work. We also engage directly with congressional committees and agency leadership on important matters under OIG's purview.

### **Strategic Goal 4**

OIG met two of its three internal process measures. We continue to improve on our internal customer satisfaction ratings, and the Office of Management met its goal for meeting its milestones on ten major projects identified at the beginning of the fiscal year. Unfortunately, OIG did not meet its goal for the percentage of operating units executing within 5 percent of their budget plans. Though our target was



50 percent, only 39 percent of our operating units executed within 5 percent of their budget plans. This is an area on which we will continue to focus in the coming year.

In addition, OIG took several steps to improve internal communication. The Employee Advisory Council meets regularly with the senior leadership team to communicate ideas, concerns, and solutions from employee feedback. OIG launched a new pilot Alternative Dispute Resolution policy to improve relationships between employees and their supervisors. Furthermore, the Acting Deputy Inspector General has taken several steps to expand communication about leadership initiatives. She conveyed leadership commitments that resulted from discussions that took place during OIG's management conference. She met with individual OIG units to discuss leadership initiatives and organizational priorities. Finally, she shared with all employees the four aims that guide her organizational leadership activities.

OIG also began a new internal policy review process that provides employees the opportunity to review and comment on draft directives, standard operating procedures, and handbooks. The drafts are posted on the Intranet and employees are asked to provide feedback before the documents go through the leadership review process.

OIG is also using IT systems to improve productivity and customer service. The Information Management Division (IM) implemented the new Intranet-based helpdesk ticketing system that includes an option for employees to record their satisfaction with the service provided. IM also prepared for the launch of a new document management system and collaboration tool and provided training to all employees. The system will allow for more efficient content and records management, electronic processing, and document collaboration across offices.

## **Strategic Goal 5**

OIG's performance in relation to building and maintaining a high-quality workforce is strong in some areas, but there is definite room for improvement. Although we continue to improve our employee engagement scores, we continue to struggle with improving our time to hire and saw for the first time a dip in employee retention. These are areas on which we will continue to focus in the coming year.

OIG has put an emphasis on improving the organizational culture, and we are implementing a number of activities to improve employee engagement. As the performance results indicate, these efforts appear to be having a positive effect, as we exceeded our goal for employee engagement.

One area OIG has focused on is improving recognition. In response to employee work group recommendations, OIG established an annual awards program and hosted the first awards ceremony in August. Seven awards recognized individual employees and teams for their outstanding contributions to audit, investigative, and mission support efforts. Employees played a key role in making nominations and in choosing award recipients.

OIG is also focusing on addressing employee concerns about the annual Foreign Service assignment process. OIG has a small number of overseas available assignments each year, which makes it challenging



for managers to balance the needs of the organization with individuals' developmental needs and personal preferences. After consulting with the Employee Advisory Council, the senior leadership team identified a number of improvements that are being implemented this year. We hope these improvements in the assignment process will help address workforce concerns.

OIG has also looked at how we can position our resources to balance workload and oversight needs appropriately. In response, we have filled many critical staff vacancies, obtained final approval to staff additional positions in RIG/Frankfurt, and planned a reduction for FY 2017 in the number of OIG personnel posted to Kabul.

Overall, these performance results indicate that OIG is performing at a high level. However, the organization does continue to face significant challenges in the current budget environment. These challenges will affect how we operate as an organization, including how we use our mission resources and how we recruit, develop, and retain a high-quality workforce.



# SUMMARY TABLES

Summary Table of Audits Conducted USAID, IAF, and OPIC <sup>1</sup> April 1–September 30, 2015		
Type of Report	Number of Reports	Value of Recommendations (\$)
Financial Statement Audits Conducted by OIG		
USAID programs and operations	0	0
Financial Statement Audits Conducted by Independent Public Accountants		
Foundations/OPIC programs and operations	0	0
Financial Audits Conducted by Independent Public Accountants or DCAA <sup>2</sup>		
Agency-Contracted Audits (ACA)		
U.S.-based contractors	4	6,558,013
U.S.-based grantees	6	35,300,115
Foreign-based organizations	13	11,345,966
Foreign government	4	62,203
Defense Contract Audit Agency		
U.S.-based contractors	26	9,374,562
U.S.-based grantees	1	0
Foreign-based organizations	2	7,320,658
Incurred Costs		
U.S.-based contractors	5	0
A-133		
U.S.-based grantees	45	376,250
Financial Compliance Audits		
U.S.-based contractors	1	2,391,020
Foreign-based organizations	23	0

<sup>1</sup> OIG has nothing to report on USADF in this section.

<sup>2</sup> In some instances, USAID contracts with DCAA and independent public accounting firms to perform audits. See page 29 for more information.

**Summary Table of Audits Conducted  
USAID, IAF, and OPIC (Continued)  
April 1–September 30, 2015**

Type of Report	Number of Reports	Value of Recommendations (\$)
Enterprise funds		
U.S.-based grantees	1	0
Local currency trust fund	0	0
Recipient-Contracted Audits (RCA) Conducted by Independent Public Accountants		
U.S.-based contractors	0	0
U.S.-based grantees	8	0
Foreign-based organizations	181	19,552,291
Foreign governments	9	439,344
Performance Audits Conducted by OIG		
USAID economy and efficiency	10	355,536
OPIC economy and efficiency	1	0
Performance Audits Conducted by Independent Public Accountants		
USAID economy and efficiency (FISMA)	1	0
IAF/OPIC economy and efficiency (FISMA)	2	0
Nonaudits		
Reviews/Surveys—USAID	3	0
Quality control reviews	8	0
Risk assessments	1	0
<b>Total</b>	<b>355</b>	<b>93,075,958</b>

<b>Summary Table of Audits Conducted MCC April 1–September 30, 2015</b>		
Type of Report	Number of Reports	Value of Recommendations (\$)
Financial Audits Conducted by Independent Public Accountants		
MCC programs and operations	0	0
Foreign-based MCA compacts	9	6,195,778
Performance Audits Conducted by OIG		
Economy and efficiency	0	0
Performance Audits Conducted by Independent Public Accountants		
MCC economy and efficiency (FISMA)	0	0
Nonaudits		
Other	4	0
<b>Total</b>	<b>13</b>	<b>6,195,778</b>

**Summary Table of Investigative Activities Including Matters  
Referred to Prosecutive Authorities  
April 1-September 30, 2015**

Workload		Civil Actions	
Investigations opened	77	Civil referrals	0
Investigations closed	32	Civil declinations	0
		Judgments	0
		Settlements	2
		<b>Total</b>	<b>2</b>
Criminal Actions		Administrative Actions	
Prosecutive referrals	8	Reprimands/demotions	1
Prosecutive declinations	6	Personnel suspensions	4
Arrests	2	Resignations/terminations	12
Indictments	1	Recoveries	10
Convictions	3	Suspensions/debarments	2
Sentencing	5	Systemic changes	5
Fines/assessments	5	Other	3
Restitutions	0		
<b>Total</b>	<b>30</b>	<b>Total</b>	<b>37</b>
Recoveries and Savings (\$)			
Judicial recoveries (criminal and civil)			5,346,654
Administrative recoveries			63,384,233
<b>Total</b>			<b>68,730,887</b>

**Fraud Awareness Briefings Conducted Worldwide  
April 1-September 30, 2015**

Month	Location	Sessions	Attendees
<b>April</b>	Islamabad, Pakistan	1	15
	Kabul, Afghanistan	1	40
	Port-au-Prince, Haiti	1	28
	Washington, D.C.	4	198
<b>May</b>	Cairo, Egypt	1	1
	Casamance, Senegal	1	17
	Freetown, Sierra Leone	10	117
	Gulu, Uganda	2	217
	Islamabad, Pakistan	1	18
	Jinja, Uganda	1	122
	Kabul, Afghanistan	1	11
	Kampala, Uganda	5	1,252
	Mbale, Uganda	1	129
	Mbarara, Uganda	2	271
	Monrovia, Liberia	6	217
	Phnom Penh, Cambodia	1	38
	Washington, D.C.	4	139

**Fraud Awareness Briefings Conducted Worldwide  
April 1-September 30, 2015**

Month	Location	Sessions	Attendees
<b>June</b>	Amman, Jordan	1	42
	Baghdad, Iraq	1	20
	Bangkok, Thailand	4	109
	Hanoi, Vietnam	4	85
	Kabul, Afghanistan	1	4
	Phnom Penh, Cambodia	2	55
	Pretoria, South Africa	3	92
	Tegucigalpa, Honduras	1	27
	Washington, D.C.	3	113
<b>July</b>	Amman, Jordan	6	61
	Dakar, Senegal	1	14
	Gaziantep, Turkey	4	53
	Kiev, Ukraine	3	150
	Kingston, Jamaica	3	48
	Les Cayes, Haiti	1	8
	Manila, Philippines	1	33
	Port-au-Prince, Haiti	2	31
	Washington, D.C.	7	166



**Fraud Awareness Briefings Conducted Worldwide  
April 1-September 30, 2015**

Month	Location	Sessions	Attendees
<b>August</b>	Cairo, Egypt	1	1
	Manila, Philippines	1	34
	Mexico City, Mexico	1	35
	Port-au-Prince, Haiti	1	16
	San Salvador, El Salvador	2	94
	Washington, D.C.	3	69
<b>September</b>	Cairo, Egypt	2	2
	Conakry, Guinea	7	149
	Kabul, Afghanistan	1	101
	Petionville, Haiti	1	8
	Port-au-Prince, Haiti	3	54
	San Salvador, El Salvador	3	52
	Washington, D.C.	1	32
<b>TOTAL</b>		<b>118</b>	<b>4,588</b>



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



Children in North Okkalapa Township in Burma drink water that has been made potable by dissolving a Procter and Gamble water purification packet, made possible by the Global Development Alliance between USAID and Procter & Gamble. (Photo by Kelly Ramundo, USAID, February 27, 2014.)



# ACCOUNTABILITY

## Contractor and Grantee Accountability—Audits

### Overall Audit Activity

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

### Audits of U.S.-Based Companies

U.S.-based companies carry out many USAID-funded activities. The Defense Contract Audit Agency (DCAA) conducts audits, reviews, and preaward surveys of U.S.-based contractors on USAID's behalf. OIG then reviews DCAA's reports and transmits them to USAID management.

During this reporting period, OIG reviewed and transmitted 26 DCAA reports pertaining to U.S.-based companies. These audits covered \$794, 028,179 in costs and questioned more than 9 million. In addition, OIG reviewed and transmitted 5 incurred cost audit reports covering approximately \$157 million in costs (with no questioned costs).

### 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:

- 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).

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 follow up work needed to support the opinions in the audit report, and (3) identify issues that may require management attention by federal officials.

During the reporting period, OIG reviewed 45 A-133 Single Audit Act reports that identified more than \$376,000 in questioned costs. In addition, OIG reviewed and issued 6 Agency-contracted audits and 1 enterprise fund review that questioned approximately \$35 million in costs. Together, these audits covered approximately \$5 billion in USAID funds spent by U.S.-based grantees.

### **Audits of Foreign-Based Contractors and Grantees**

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 included in grants, cooperative agreements, and contracts. Financial audits of foreign-based contractors and grantees normally are 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 normally are 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.

Under the recipient-contracted audit program, audits are required for all foreign entities that spend \$300,000 or more in USAID funds during their fiscal year. USAID may also request financial audits of nonprofit organizations that fall below the \$300,000 threshold.

OIG reviews all audit reports and, if they are found to be in compliance with government auditing standards, transmits the reports to the appropriate USAID mission for corrective actions. Audit firms also are notified of any problems identified in the audit reports.

During this reporting period, OIG reviewed 219 audits of foreign-based organizations, covering more than \$854 million in expenditures and resulting in about \$38 million in questioned costs, as well as 13 audits of funds granted to foreign governments, covering \$19 million in expenditures resulting in about \$500,000 in questioned costs. OIG also completed eight quality control reviews to ensure that the audits were completed in accordance with appropriate audit standards.

## **Contractor and Grantee Accountability—Investigations**

### **Former CEO of LBG Sentenced to 1 Year of Home Confinement and Fined \$4.5 Million for 20-Year Conspiracy to Defraud USAID; Two Other Executives Sentenced to Probation**

In December 2014, the former chief executive officer (CEO) of the Louis Berger Group (LBG), a major USAID contractor, pleaded guilty to conspiring to defraud the government in connection with billions of dollars in USAID contracts over a nearly 20-year period. The plea occurred 2 years after two other executives had confessed to defrauding USAID. The former CEO had led a conspiracy to defraud USAID by billing the agency for “cost reimbursable” contracts associated with the company’s overhead and multiple indirect costs at falsely inflated rates, including contracts valued at hundreds of millions of dollars for reconstruction in Iraq and Afghanistan. In May 2015, the former CEO was sentenced to 1 year of home confinement and fined \$4.5 million. In June 2015, the two other LBG executives were each sentenced to 1 year probation.

### **Bill for Collection Issued to USAID Implementer in Colombia**

In a spin-off of another OIG investigation, investigators discovered that USAID/Colombia overpaid a contractor approximately \$222,000 because of improper application of the country’s currency exchange rate. As a result, a bill for collection was issued to the contractor for the affected amount in August 2015 and more effective internal controls were put in place.

## **Employee Misconduct**

### **USAID Ombudsman Resigns and Security Clearance Suspended**

From April 2012 to March 2015, OIG investigated several allegations against a senior USAID official whose most recent position was as the USAID Ombudsman, responsible for ensuring the equitable treatment of those involved in the acquisitions and assistance process.. The allegations included time and attendance fraud, false official statements, tax evasion, and falsification of federal loan forms. OIG found that the employee falsified his time and attendance records for more than 200 hours he actually spent working as an attorney for his private law practice. The number of hours amounted to approximately \$9,500 in loss to the government. The investigation also revealed that the employee intentionally delayed filing his federal and state income taxes for several years and deliberately falsified his filed tax returns with regard to his income and the mortgage interest he paid. In addition, records from a federal student loan company showed that the employee filed a loan deferment application based on unemployment, even though he was employed full-time by USAID. Lastly, the employee represented clients against the United States in two U.S. bankruptcy cases, which is a violation of federal law. In June 2015, the employee resigned his position, and his security clearance was suspended. OIG also made a referral to the Maryland Attorney Grievance Commission regarding the employee’s violations of federal law.

## **USAID Employee in Africa Terminated for Leaking Sensitive Information to Contractor**

A USAID employee in Uganda was terminated after leaking information to the subject of an ongoing investigation. The employee received an allegation of fraud involving a USAID implementer, and instead of forwarding the allegation to OIG, the employee advised the subject about it. OIG worked with the Regional Security Office in Kampala, which revoked the subject's security clearance. The employee was subsequently placed on administrative leave without pay and then terminated for cause in June 2015.

## **USAID Personal Services Contractor Sentenced to 3 Years for Distribution of Child Pornography**

An investigation by the Department of Homeland Security (DHS), supplemented by USAID OIG, documented that a USAID employee distributed child pornography while he was on an official USAID temporary duty assignment overseas to Jordan. In June 2014, USAID OIG and DHS agents arrested the employee on charges of receiving and distributing child pornography. He was referred for debarment and, in March 2015, he pleaded guilty to distribution of child pornography. In May 2015, he was sentenced to 36 months of imprisonment followed by 72 months of supervised release.

## **OIG Investigation Leads to Suspension of Two Foreign Service Nationals and the Resignation of Another for Nepotism in USAID/Pakistan Project**

In June 2014, OIG received an anonymous allegation of nepotism and conflict of interest by USAID/Pakistan employees. OIG found that two USAID Foreign Service National (FSN) contracting officer's representatives and one FSN agreement officer sent several of their friends' and relatives' resumes to USAID implementers and asked the implementers to hire these friends and relatives. In April 2015, as a result of OIG's investigation, USAID/Pakistan issued two of the FSNs 10-day suspensions without pay each and the other FSN resigned.

## **USAID Employee Suspended for Conduct Unbecoming a Foreign Service Officer**

After an OIG investigation documented conduct unbecoming of a Foreign Service Officer, a USAID direct hire employee based in Latin America settled with the Agency in August 2015. The individual struck and severely injured a pedestrian attempting to cross the street at approximately 5:30 a.m. on a weekday. The employee was driving friends (exotic dancers) to a bus stop after spending the evening with them in clubs and at his residence. The settlement required a 5-day suspension and stipulated that USAID would pay his attorney fees.

## **USAID Employee Resigns after OIG Investigation Revealed Conduct Unbecoming a Foreign Service Officer**

In December 2013, OIG received allegations that a USAID employee had engaged in conduct unbecoming of a Foreign Service Officer. An investigation by OIG and the Department of State OIG revealed that the employee had hired prostitutes in Sri Lanka, Thailand, and the Philippines while assigned to USAID/Sri Lanka. The employee also admitted to engaging in sexual activity in public view on the balcony of his U.S. Embassy-leased apartment and to having been married to two spouses



simultaneously. During this reporting period, OIG was notified that the employee resigned after his proposed removal for conduct unbecoming, failure to report foreign contact, and lack of candor.

### **USAID Employee Verbally Reprimanded for Filing Inaccurate Financial Disclosure Form**

The investigation of a USAID/Zimbabwe employee determined that the employee failed to disclose his wife's income and her employment with a USAID implementer on the ethics financial disclosure form, as required. In addition, the investigation confirmed that the employee knowingly allowed a project director to misuse an Agency vehicle and receive approximately \$22,000 in salary payments from USAID while that director was in the United Kingdom completing a graduate degree. The employee was verbally reprimanded for his actions in June 2015.

## **Expanding Accountability**

Corruption and lack of accountability are major impediments to 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 the accounts and operations of their governments. SAIs may be called upon to audit funds provided to host governments by USAID or other donors. OIG and USAID missions have signed memorandums of understanding (MOUs) with SAIs in 24 countries. Within the last 6 months, we added the Colombia SAI to our list of SAIs that may conduct audits for USAID.

Before SAIs may conduct audits for USAID, they 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 nine audit reports covering more than \$12 million in USAID funds. They reported more than \$400,000 in questioned costs, 34 internal control weaknesses, and 44 material instances of noncompliance.

### **Training USAID Staff and Others**

OIG remains committed to preventing losses of development funds, and it continues to provide training in cost principles and fraud awareness, as described below.

## 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., 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 8 countries —Bosnia, Georgia, Ukraine, Thailand, Cambodia, South Africa, Zambia, and Malawi—to over 300 people including employees of USAID, SAIs, local accounting firms, and implementing partners.

## Fraud Awareness

During the current reporting period, OIG placed an emphasis on fraud prevention by providing 118 fraud awareness briefings to 4,588 people.

Investigations resulting in criminal or civil prosecution are publicized on USAID's Web site 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. OIG hotline posters, fliers, and cards that have been distributed worldwide. To expand OIG's outreach efforts, these materials are produced in six languages.

# CRISES, CONFLICT, AND INSTABILITY

With a focus on crisis prevention, response, recovery, and transition, USAID works to strengthen resilience by helping states and communities prepare for and mitigate the impacts of disasters. USAID works to provide life-saving humanitarian assistance; to accelerate recovery by supporting livelihoods, markets, and the sustainable provision of basic services; and to address underlying grievances that cause instability and conflict. 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.

## OIG Contributions to Quarterly Operation Inherent Resolve Reports

USAID OIG made significant contributions to the first and second quarterly OIR reports prepared by the OIG community pursuant to overseas contingency operations oversight requirements in the Inspector General Act. These reports provided information on the U.S. strategy to counter the threat of ISIL, programs and operations underpinning the whole-of-government approach to the contingency operation, details on funding enacted in FY 2015 and requested for FY 2016, and the OIG community's approach to oversight and related plans. USAID OIG was the primary contributor to reporting on humanitarian assistance efforts in the region and also provided details on USAID programming designed to support effective governance in Iraq. In addition, USAID OIG worked with counterparts at DoD OIG and DOS OIG to prepare a Joint Strategic Oversight Plan for OIR which provided information on the OIG community's oversight strategy in the region as well as summaries of completed, ongoing, and planned oversight projects and details on investigative and hotline coordination among the OIGs.

## SIGNIFICANT FINDINGS AND ACTIVITIES

OIG and SIGAR investigated allegations of fraud concerning the construction of a hospital in Gardez, Afghanistan, under USAID's Construction of Health and Educational Facilities program. As a result, an audit was conducted and found that \$694,863 of the total \$1,429,555 charged by the implementer to USAID was unallowable. In August 2015, the implementer refunded USAID the unallowed amount.

OIG conducted a survey to identify the challenges USAID faced in four countries during the early transition period of the Arab Spring movement in 2010. OIG found that the Arab Spring's effects on USAID activities and operations varied by country but that the rapid changes that swept through the Middle East resulted in delayed activities and the need to rewrite plans to adapt to new environments.

## USAID Cooperative Agreement Reduced by \$10.5 Million Due to Detected Fraud in Syria Cross-Border Program

In March 2015, OIG received allegations of fraud and mismanagement against an Office of U.S. Foreign Disaster Assistance (OFDA) subawardee. OIG found that the subawardee had not distributed aid products in southern Syria in accordance with the subaward, but instead had another organization do the distribution. Despite the fact that the subawardee did not incur the planned expenses for the warehouse, transportation, or distribution, it billed OFDA for the full cost of the project. In July 2015, as the result of OIG investigative findings, OFDA reduced its overall planned funding by \$10.5 million to the prime implementer. The investigation into the prime implementer's management of the subawardee is ongoing.

## Shipping Company Settles With DOJ and Refunds More Than \$800,000 in Overcharges to USAID

OIG opened a proactive investigation of a shipping company, Maersk Line, Ltd., which transports USAID food assistance to disaster- and conflict-affected areas, following the shipping company's civil settlement with another federal agency to determine if USAID was affected by the same issues. The investigation found that the company had overcharged USAID more than \$800,000 in shipping-related charges. The contractor claimed to have refunded the majority of these overcharges to USAID implementers. After a 2-year investigation, OIG discovered multiple instances in which refunds had not occurred and other instances in which it was unclear whether refunds occurred. As a result of the investigation, the USAID contractor settled with DOJ and refunded USAID \$811,531 in June 2015.

## USAID Implementer in Afghanistan Agrees to Pay Back \$694,863 in Unallowable Costs

In September 2012, OIG and SIGAR received allegations of fraud concerning the construction of a hospital in Gardez, Afghanistan, under USAID's Construction of Health and Educational Facilities program. During the joint investigation, several witnesses alleged that the USAID implementer had overcharged for construction materials. OIG and SIGAR recommended a financial audit of costs associated with the construction of the hospital. The audit found that \$694,863 of the total \$1,429,555 charged by the implementer to USAID was unallowable. In August 2015, the implementer refunded USAID the entire unallowable amount.

## Survey of USAID's Arab Spring Challenges in Egypt, Tunisia, Libya, and Yemen

Report No. 8-000-15-001-S

The Arab Spring—a series of demonstrations that started at the end of 2010—has had lasting effects on a number of countries in the Middle East. Decades-old autocracies ended in Egypt, Tunisia, Libya, and Yemen, bringing about a period of uncertainty and transition. OIG conducted this survey to identify the challenges USAID faced during the early transition period of these four countries and the lessons learned to better prepare for similar situations in the future. OIG found that the Arab Spring's effects on USAID activities and operations varied by country. However, USAID officials who worked on activities in these countries noted that the rapid changes that swept through the Middle East resulted in delayed

activities and the need to rewrite plans to adapt to new environments. In addition, there were three challenges common to all four countries.

First, security issues resulted in the delay or cancellation of some activities, limited staffs' ability to travel to monitor activities, and caused evacuations that further disrupted operations. Second, the State Department's influence increased following the Arab Spring, which some Agency employees stated introduced a new layer of review that created additional operational challenges and delays. Third, employees reported that host-country readiness was a challenge. Many of the award recipients did not have the capacity to implement assistance programs, some governments were not ready to receive assistance because of the constant changes in administrations, and some government officials were unwilling to make decisions or did not have the authority to make decisions.

OIG also highlighted practices that were successful in addressing Arab Spring challenges. For instance, USAID/Yemen was well positioned to navigate the country's transition after President Saleh stepped down. Employees felt USAID had a clear strategy moving forward in Yemen, largely because there was a strong framework brokered by the Gulf Cooperation Council that brought elements of stability to an otherwise volatile environment. In addition, there was a strong, collaborative working relationship between USAID/Yemen and the State Department. Furthermore, the mission implemented the Yemen Monitoring and Evaluation Project to provide continued, on-the-ground performance monitoring, verification, and evaluation of USAID activities.

OIG made no recommendations that required Agency action. However, it did provide 15 suggestions, based on lessons learned, that will help USAID prepare for similar situations in the future. USAID had actions in place to address six of the suggestions.

### **OIG Investigation in Pakistan Leads to Recovery of Nearly \$20,000 From Grantee for Submitting Fraudulent Invoices**

In February 2013, OIG received allegations of fraud against the Masoom Rights Development Society, which had received two USAID grants. One grant came under the Small Grants and Ambassador's Fund Program (SGAFP), and the other under the Gender Equity Program (GEP). SGAFP and GEP were implemented by two separate USAID contractors. The investigation found that the grantee submitted falsified results and false invoices under both programs by inflating the number of beneficiaries in its reports and claiming expenses not incurred. As a result of the investigation, one of the USAID contractors terminated the grant, resulting in a savings of \$54,240, and the other USAID contractor withheld approximately \$1,500 from the grantee. In addition, USAID/Pakistan issued a bill for collection to one of the contractors for \$19,790, which was paid in April 2015.

### **OIG Investigation Detects Irregularities in South East Asia USAID Project Resulting in Termination of Two Contractor Employees as Another Resigns**

In January 2015, an anonymous complainant reported to OIG allegations of procurement fraud by employees of LBG working under the USAID/Philippines' Rebuild Project in Southeast Asia to help the people of the Philippines respond to and recover from the effects of Typhoon Yolanda. OIG determined

that several of the employees were involved in a scheme to create dummy subcontractor companies to overbill USAID for subcontractor labor. Furthermore, OIG found that the employees had failed to act with procurement integrity, had failed to act within contract requirements as stipulated in the contractor's code of business conduct, and had violated that code by engaging in casual conversations with program subcontractors that could be viewed as illegal "tipping," or providing inside information. The investigation resulted in the termination of the contractor's chief construction engineer and the project team leader, as well as the resignation of another project team leader in March 2015. OIG was notified of these personnel actions in July 2015.

### **Management Letter Regarding Environmental Concerns Identified During the Survey of Selected USAID/Office of Foreign Disaster Assistance Programs in Iraq (Task No. 88151715)**

OIG reported in a management letter to USAID/OFDA the findings made during OIG's site visit to an internally displaced persons camp in northern Iraq. On that visit, an OFDA implementing partner's engineer described septic tanks overflowing more than originally anticipated. The sludge was being dumped in a nearby river, the engineer said, and pictures were available of the dump sites, although OIG had difficulties obtaining corresponding photographic information from OFDA's partner. The excessive sludge overflow from the camp's septic tanks, according to the partner, is reportedly the result of the camp being hastily built. OFDA officials said that security limitations on site visits inhibit their ability to monitor implementation activities because visits must be approved by the U.S. Consulate in Erbil. As a result, disaster assistance response team members cannot always monitor and observe the activities of USAID grantees. This lack of oversight could lead to health and environmental hazards caused by the de-sludging activity that USAID's grant is paying for. Because OFDA grants are funding similar projects in camps and communities throughout Iraq, the problems we saw at one site could be occurring in others. OIG offered four suggestions for immediate consideration.

### **Two Afghanistan National USAID Subcontracted Employees Terminated for Submitting Fraudulent Hotel Receipts**

In March 2015, International Executive Service Corps, a USAID implementer in Afghanistan, reported to OIG that two of its employees who are Afghan nationals may have submitted fraudulent hotel receipts. During the investigation, OIG obtained a confession that led to the termination of both Afghan nationals in April 2015. The fraudulent hotel receipts, amounting to approximately \$1,437, had not been charged to USAID as the hotel receipts were flagged for further review. OIG referred the matter to the USAID suspension and debarment official.

### **OIG Investigation of Food Assistance Program in Syria Results in Systemic Changes**

In 2015, OIG received numerous allegations that community representatives in southern Syria were selling flour provided by a USAID-funded program that had been intended for beneficiary consumption. In response to the allegations, the USAID implementer temporarily suspended flour shipments and implemented additional monitoring requirements. Subsequently, OIG met with USAID, the

implementer, and subcontracted staff to discuss a plan forward. As a result, they all agreed to suspend flour distributions until the program was restructured by limiting flour distributions to bakeries.





# SUSTAINABLE, BROAD-BASED ECONOMIC GROWTH

USAID works to promote international economic growth by supporting trade and investment, improving critical infrastructure, mobilizing entrepreneurs' access to credit and markets, and building skills through accessible education. Programs are designed to build capacity, develop an enabling regulatory environment, and encourage market links.

## Pakistan Water and Power Distribution Authority Cancels USAID-Funded Procurement After OIG Pakistan Anti-Fraud Hotline Identifies Irregularities

In November 2014, the USAID OIG Pakistan Anti-Fraud Hotline received a complaint that the Pakistan Water and Power Development Authority (WAPDA) intended to award the procurement to an entity that was subject to World Bank sanctions. The terms of the fixed amount reimbursement agreement between USAID Pakistan and WAPDA required that all procurements for the project be done in accordance with the Pakistan Public Procurement Rules. After consulting OIG, Transparency International Pakistan (the implementer of the Anti-Fraud Hotline) filed a complaint with WAPDA and other Pakistani regulatory agencies regarding the procurement in question, specifically citing irregularities in the procurement including the fact it was to be awarded to a sanctioned entity. OIG also referred the matter to USAID/Pakistan in December 2014. As a result, in April 2015, USAID/Pakistan advised OIG that the procurement in question valued at approximately \$50 million had been canceled by WAPDA.

## OIG Investigation Resulted in \$196,000 Recovery From a USAID-Funded Organization in Malawi

In 2013, OIG confirmed that eight employees from a USAID-funded NGO were routinely paid double lodging, per diem, and fuel allowances for program-related travel. The organization implemented a

### SIGNIFICANT FINDINGS AND ACTIVITIES

USAID/Eastern and Southern Caribbean implemented 11 projects aimed at strengthening the juvenile justice system and increasing opportunities for youths throughout the region to lead productive lives. OIG reviewed five of those projects, worth almost \$22 million. OIG found that although activities did reach at-risk youths and supported the development of national strategies to reform the juvenile justice sector, the projects were not on track to meet their goals.

In 2013, OIG confirmed that eight employees from a USAID-funded NGO were routinely paid double lodging, per diem, and fuel allowances for travel related to a USAID water and sanitation program. USAID issued a bill of collection for approximately \$196,000 in February 2015, and OIG was notified of the repayment in June 2015.

USAID water and sanitation program that provided wells to rural communities and training on proper sanitation to prevent the spread of waterborne diseases. Based on the findings of the investigation, USAID issued a bill of collection for \$196,600 to the organization in February 2015. OIG was notified of the repayment in this matter in June 2015.

### **Audit of USAID/Haiti's Leveraging Effective Application of Direct Investments Program**

Report No. I-521-15-006-P

In July 2011, USAID/Haiti initiated the 4-year, \$12 million Leveraging Effective Application of Direct Investments (LEAD) Program to create jobs and income and attract foreign investment for Haiti's small and medium-sized enterprises (SMEs). The program used business-plan competitions and matching grants to attract investments in Haitian SMEs. The program also sought to increase the development impact of remittances—funds sent to Haiti by Haitians—by appealing to Haitians living in the United States to channel them into SME investments.

OIG determined that the main job-creation target was unrealistic. The program planned to create 13,000 new direct jobs. By the program's definition, an SME employs between 10 and 100 people. If the program provided grants to the expected 40 firms, and all of them created 100 jobs, the maximum number of jobs created (4,000) would be less than a third of the target. The target was unrealistic because the mission and implementer, Pan American Development Foundation (PADF) did not design the program with clear definitions of targets or a plan to achieve them.

The program's reported results were unreliable because the implementer used unclear definitions for indicators measuring job creation. For instance, the mission expected a key performance indicator for the program to be the number of full-time jobs created as a direct result of the program. However, in addition to reporting on these types of jobs, PADF included jobs created indirectly. For example, to calculate the number of indirect jobs reported for the recycling company, which provided 98 percent of the indirect jobs reported, the contractor divided the number of pounds of recycled materials collected by an estimate of the number of pounds an individual could collect per day. The lack of clarity in reporting occurred because USAID and the program did not have clear and consistent definitions for jobs created.

In addition, OIG reported a number of other problems with program results. The implementer did not decentralize investment opportunities in development corridors outside of Port-au-Prince, as planned. Outreach to Haitians in the United States was insufficient because the business plan competitions took attention away from outreach efforts. Finally, PADF did not meet or track its required annual cost-share contributions effectively. USAID agreed to take action on OIG's nine recommendations and has taken final action on six of them.

### **Egyptian Citizen Arrested and Sentenced to 121 Days of Imprisonment for Defrauding USAID**

In April 2015, OIG agents arrested an Egyptian citizen at Chicago's O'Hare airport after he arrived on a flight from Cairo. The Egyptian citizen participated in a conspiracy to defraud USAID by submitting fraudulent and inflated competitive bids to purchase industrial water pumps for the Egyptian Water

Authority. USAID financed water pumps under the Commodity Import Program, which provided financing to Egyptian companies to import American-made goods to support the Egyptian economy and U.S. businesses. After being awarded the contract to supply the pumps, the Egyptian citizen and his coconspirators purchased and shipped Chinese-manufactured pumps, which also violated the terms of the program. In July 2015, he pleaded guilty to one count of conspiracy to commit mail and wire fraud and was later sentenced to time served, since he had remained in jail continuously after his arrest.

### **Bill for Collection Issued for Ineligible Payments to Subcontractor**

An OIG investigation revealed that a prime USAID contractor for a program to create an investment fund to support entrepreneurship by developing start-up companies made ineligible payments to a subcontractor in West Bank and Gaza in the amount of \$145,900. The subcontractor failed to meet contractual milestones of its contract, and the prime contractor relied on documentation that was insufficient to support program expenditures made under the subcontract. USAID issued a bill for collection for the full amount of ineligible payments. The project's grant manager later resigned after the issuance of the OIG report.

### **Finance Manager Arrested After OIG Investigation Confirmed He Embezzled More Than \$47,000 From a USAID Project in South Africa**

Allegations that the finance manager of a USAID-funded organization in South Africa illegally transferred project funds into his personal bank account prompted OIG to initiate an investigation, resulting in the manager's arrest. The USAID-funded organization helps to provide financial services to indigenous, previously disadvantaged small- and medium-sized enterprises in the Southern African region. After reviewing the organization's bank records, OIG confirmed that the finance manager made several unauthorized wire transfers from the organization's account into his personal bank account. He later attempted to conceal the unauthorized payments by editing the organization's accounting records. After obtaining evidence of the embezzlement, OIG coordinated its investigation with the South African police, who arrested and indicted the finance manager for theft and fraud. The investigation established that the finance manager misappropriated over \$47,000 from the project.

### **Audit of USAID/Macedonia's Youth Employability Skills Network Project**

Report No. 9-I65-15-003-P

In response to high youth unemployment rates, USAID/Macedonia launched the 5-year, \$6.7 million Youth Employability Skills Network Project in September 2010 to improve the job skills of unemployed youth. The project reported a number of positive results. For instance, it developed the capacity of teachers in 38 percent of Macedonia's secondary schools and staff in 23 percent of the country's employment offices to deliver career-related training to students and unemployed youth.

Despite these achievements, OIG noted a number of weaknesses in the project. The project did not have a strategy for sustainability, and the agreement officer's representative did not adequately monitor the implementing partner to ensure its compliance with agreement terms. Without a sustainability strategy, Macedonian organizations are unlikely to continue the activities the project started.

In addition, the project implementer agreed to obtain more than \$400,000 in leverage, or non-USAID funding and resources. OIG found that the implementing partner obtained less than 10 percent of the goal, the implementer reported inaccurate amounts because it did not include contributions from six nongovernment organizations, and the amounts were reported only twice in 3 years instead of quarterly as agreed.

OIG noted a number of additional issues. The mission did not have a mission-wide performance management plan, as required by USAID policy. The project's monitoring and evaluation plan was deficient in that it was missing required elements, the definitions were unclear, several targets were misleading, the plan did not have measures to track several project components, and there were other shortcomings. Finally, the midterm evaluation was late, so the mission could not use it as intended, to determine midway whether to continue, modify, or discontinue the project. All of these issues complicated the ability of the mission to assess project progress and achievements.

USAID made management decisions on 13 of OIG's 14 recommendations and took final action on 12 of them. OIG disagreed with one of the management decisions because the mission's responses did not fully address the recommendation. OIG was unable to acknowledge a management decision on another recommendation as all the criteria for reaching a decision had not been met.

### **OIG Investigation into Misuse of USAID-Funded Project Vehicles Results in a \$107,207 Bill for Collection and the Removal of Two High-Level Employees From a Project**

In 2012, USAID/Jordan awarded Global Communities a \$9,344,720 cooperative agreement to implement the Jordan Loan Guarantee program. In May 2015, OIG initiated an investigation into the project's chief of party (COP) and deputy chief of party (DCOP) in response to allegations of misuse of USAID project vehicles and drivers. OIG found that 90 percent of the COP's use of a project vehicle and driver was for personal reasons, and 70 percent of the DCOP's use of another project vehicle and driver was also for personal reasons. In addition, the investigation identified falsified vehicle logs used to disguise the scheme. The misuse of the project vehicles forced several employees to use their personally owned vehicles for program activities and submit related charges for reimbursement to USAID. OIG's investigative findings caused USAID/Jordan to issue the implementer a \$107,207 bill for collection, and the project's COP and DCOP were removed from the project.

### **Audit of USAID/Eastern and Southern Caribbean's Youth-Related Projects**

Report No. I-534-I5-007-P

USAID/Eastern and Southern Caribbean implemented 11 projects aimed at strengthening the juvenile justice system and increasing opportunities for youths throughout the region to lead productive lives. OIG reviewed 5 of those projects, worth almost \$22 million, to determine whether they were achieving the stated objectives. Those projects were (1) A Ganar Alliance: Using Sport to Impact Youth Employment and Youth Engagement, (2) Skills and Knowledge for Youth Employment in Guyana, (3) Reforms to the Organization of Eastern Caribbean States Juvenile Justice System, (4) Strengthening

Second Chance Education in the Eastern Caribbean, and (5) Youth Development and Juvenile Justice in Suriname.

OIG found that although activities did reach at-risk youths and supported the development of national strategies to reform the juvenile justice sector, the projects were not on track to meet their goals. The report identifies several contributing factors and weaknesses.

The mission did not have enough staff to monitor project progress. As of June 30, 2014—more than halfway through the implementation period—either the projects were behind in reaching performance targets or the implementing partner was not providing results that would allow the mission to track progress. Monitoring officials were overworked, and the mission lacked a director for a total of 15 months. The staff shortage put the mission significantly behind schedule and reduced the likelihood that projects would achieve their goals and objectives on schedule.

The mission also did not meet planning requirements. Stretched too thin, officials did not update the long-range strategy or the mission-wide plan. They did not prepare project monitoring and evaluation plans, which aid in effective design and activity selection, as well as effective management. Without key planning documents, the mission could not allocate resources effectively and manage the projects to accomplish results.

In addition, OIG found that (1) the investment in Suriname programming was unlikely to achieve the greatest impact because of the country's comparatively low crime rate, (2) mission officials did not incorporate counter-trafficking-in-persons requirements in their strategy and projects, and (3) the mission did not verify that implementing partners entered data into the training database.

USAID made management decisions on all 13 of OIG's recommendations and took final action on 4 of them.

## **Audit of USAID/Mozambique's Agriculture, Trade, and Business Portfolio**

Report No. 4-656-15-004-P

To promote broad-based economic growth, particularly in the agricultural and private sectors, USAID/Mozambique implements a variety of assistance projects through its Agriculture, Trade, and Business (ATB) portfolio (which was renamed Agriculture, Environment, and Business to reflect the current portfolio more accurately). OIG's audit focused on three projects active in FY 2013: (1) the Support Program for Economic and Enterprise Development (SPEED), (2) the Platform for Agricultural Research and Technology Innovation (PARTI), and (3) AgriFUTURO. These three projects represented 79 percent of the portfolio's value and the range of ATB's assistance.

OIG found that the projects resulted in some positive outcomes. SPEED improved the business environment by working with beneficiaries to streamline administrative procedures, adopt policy reforms, and implement strategies. PARTI helped improve agricultural productivity by helping international agricultural research centers (IARCs) develop new seed varieties. Also, ATB's projects were linked well to each other.





USAID's PARTI project has helped farmers (above left) grow improved soya beans. At right is an assortment of beans and culinary products made from them. (Photos by OIG, January 16, 2014.)

However, the portfolio made limited progress in increasing agricultural productivity. Although the IARCs developed and produced new seed varieties, PARTI was limited in its ability to distribute them to beneficiaries.

AgriFUTURO lacked focus because it had to be reorganized midway through to align with USAID's Feed the Future initiative. The project subsequently went through four chiefs of party and had a poor relationship with one of its subcontractors. Thus, the project's results were poor, activities were not started or finished, and beneficiaries were confused about the project's purpose. In addition, AgriFUTURO mismanaged its grants program, resulting in grantee dissatisfaction and the loss of more than \$140,000 worth of equipment. Despite AgriFUTURO's poor performance, the project was extended, and ATB's late decision to extend resulted in the waste of nearly \$42,000 and continued reliance on a poorly performing contractor.

OIG found that SPEED's contract was not modified to reflect its scope of work, resulting in over \$214,000 in questioned costs. Finally, ATB did not comply with administrative procedures, such as completing contractor evaluations, maintaining adequate project files, and branding agriculture projects adequately.

USAID made six management decisions on OIG's eight recommendations and took final action on three of them. OIG disagreed with one USAID management decision not to review the contractor's work plans or progress in order to determine what portion of the contractor's fee was associated with activities it had not completed.

### **Subcontractor Employee in Haiti Terminated After Submitting False Invoices**

An OIG investigation substantiated allegations of fraud against a procurement officer in northern Haiti. The procurement officer, who was responsible for managing operations at an electricity generating power plant, submitted false invoices for several equipment purchases. The employee was also involved in a scheme to create phony and inflated competitive bids for services. The employee was terminated in

March 2015 and the company was required to return approximately \$5,900 in overpayments to USAID through two payments made in June and July 2015.

### **USAID Investigators Stop Haitian Electricity Theft**

In March 2015, OIG investigators assisted the Haitian National Police with the arrest of an individual in Caracol, Haiti, for stealing USAID-funded electricity. After the arrest, OIG oversaw the disconnection of several illegal and unsafe wires from electrical junctions. The prime contractor subsequently initiated a public awareness campaign to educate the local population about the consequences and dangers of stealing electricity.





# GLOBAL HEALTH AND STRONG HEALTH SYSTEMS

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

## Ebola Response

The Ebola virus causes one of the most highly fatal infectious diseases known, transmissible between people through contact with bodily fluids from an infected person. The 2014–15 Ebola virus disease (EVD) outbreak in West Africa has been the largest EVD epidemic to date with more than 28,000 cases resulting in over 11,000 deaths worldwide. USAID OIG issued two comprehensive reports to Congress on U.S. Government activities related to international Ebola response and preparedness. These reports—which included coverage of Operation United Assistance, the U.S. military operation in support of Ebola response efforts—were the product of collaboration with the HHS, DoD, and DOS OIGs and provided the first detailed official account of U.S. Government efforts to combat the Ebola virus disease outbreak in West Africa. The reports provided information on the Ebola virus and the progression of the outbreak in West Africa, as well as its effects on children, education and health systems, and the economies of the three countries primarily affected: Guinea, Liberia, and Sierra Leone. They also provided information on the U.S. Government's strategy for addressing the

## SIGNIFICANT FINDINGS AND ACTIVITIES

As a result of an OIG investigation into procurement irregularities and false claims involving a health services program in Southeast Asia, USAID issued a bill for collection for more than \$530,000.

OIG's Audit of USAID/Bangladesh's NGO Health Service Delivery Project determined that the implementer had made progress during its first 2 years. The project provided "immediate care" to approximately 74,000 newborns in its second year, more than it had originally anticipated. The project does not, however, have a sustainability plan and runs the risk of continuing to depend on donor funding.

OIG's Audit of USAID/India's HIV/AIDS Partnership (Impact through Prevention, Private Sector, and Evidence-Based Programming Project) found support for the program from national and state AIDS control societies; however, several problems—including significant implementation delays—hindered progress toward objectives. In addition, progress reports and implementation plans did not meet the requirements of the cooperative agreement and the mission and implementer could not ensure that the project was on track. Furthermore, OIG questioned the sustainability of the project.

outbreak as well as related funding, staffing, and activities. In addition, the reports described oversight, coordination, and planning undertaken by the respective OIGs.

The most recent quarterly report covering the period through June 30, 2015, observed that the United States has been the largest international financial contributor to Ebola response and preparedness efforts, with U.S. Government agencies reporting \$1.7 billion in related obligations and \$672.8 million in corresponding disbursements. The U.S. Government's commitment to the response has also been reflected in staff support for the effort. Since the initial response to the outbreak in Guinea in the spring of 2014, the Centers for Disease Control and Prevention (CDC) reported that thousands of its personnel worked domestically from the CDC Emergency Operations Center to respond to EVD and more than 1,000 personnel deployed to West Africa. At its peak, DoD deployed nearly 3,000 troops on the ground. USAID operating units reported that 465 agency personnel had substantial involvement in West Africa EVD outbreak response, recovery, or preparedness efforts as of June 30, 2015.

The U.S. Government responded to the outbreak by providing extensive support for response efforts. Aggressive screening and contact tracing, rapid EVD identification, and prompt isolation of EVD patients were important aspects of the strategy to halt the EVD epidemic as they helped prevent further transmission. CDC, DoD, and USAID-funded partners trained thousands of healthcare workers in screening individuals for potential EVD signs and symptoms and in implementing contact tracing programs. The U.S. Government provided mobile laboratories and opened new laboratory testing facilities in the region to increase diagnostic capacity, constructed Ebola treatment units, and funded community care centers to isolate and treat EVD victims and help stanch the spread of the disease. U.S. Government actions encompassed measures to promote coordination, operations, and communication efforts surrounding the response and support the operation of emergency operations centers, safe burial teams, and core healthcare systems in West Africa.

The quarterly report noted that U.S. Government activities began to transition from a focus on eradicating the disease to supporting the recovery of the most heavily affected countries. Guinea, Liberia, and Sierra Leone accounted for more than 99 percent of EVD illnesses and deaths associated with the outbreak and all three countries suffered serious socioeconomic consequences. The report noted that prior years' development and economic gains had been reversed and that these countries experienced job losses, market disruption, reduced agricultural production, decreased household purchasing power, and increased food insecurity in association with the outbreak. The EVD outbreak also caused significant disruption to health systems, as resources were diverted to EVD response efforts at the expense of existing health programs, healthcare workers succumbed to EVD, and some patients and healthcare workers avoided health facilities out of fear of the disease. Many children in these countries are expected to face long-term, secondary effects because more than 18,200 reportedly lost a primary caregiver to the disease. To address these and other related challenges, U.S. Government efforts have focused on increasing food security, restoring health systems and critical non-EVD health services, promoting effective governance and crisis mitigation, and advancing communications technology and other innovations. The OIG community, in turn, has a number of planned and ongoing oversight projects

relating to these efforts to help ensure effective implementation and address risks of waste, fraud, and abuse.

### **OIG Investigation of USAID Project in Cambodia Detects Mismanagement of Funds Resulting in Recovery Over \$530,000**

In November 2013, OIG received allegations of procurement irregularities and false claims by a USAID-funded integrated HIV, family planning and reproductive health services program in Southeast Asia, implemented by Reproductive Health Association of Cambodia (RHAC). During an investigation, OIG consulted with the USAID mission to conduct a financial review, which uncovered the mismanagement of USAID funds by the implementer. As a result, USAID issued a bill for collection to the implementer for more than \$530,000 in disallowed costs associated with income generated from clinics, misuse of funds, and salary increases/discrepancies. In June 2015, RHAC paid USAID the entire amount due.

### **Audit of USAID/Bangladesh's NGO Health Service Delivery Project** Report No. 5-388-15-006-P

In December 2012, USAID/Bangladesh launched the \$54 million, 4-year NGO (nongovernmental organization) Health Service Delivery Project (NHSDP) to provide affordable health care in underserved areas. NHSDP supports the delivery of an essential service package (ESP) of primary health care—i.e., a set of interventions designed to deliver services such as child health care—through a national network of NGOs that operate existing clinics and community service providers. A year later, the United Kingdom's Department for International Development in Bangladesh provided almost \$29 million more through an agreement with USAID/Bangladesh.



This delivery room at a clinic in Bogra is one of the facilities improved by NHSDP. (Photo by RIG/Manila, November 2014.)

OIG determined that NHSDP made progress during its first 2 years. The project intended to expand the number of clients, especially among the poor, and enhance sustainability by ensuring that the clinics can cover at least 40 percent of total operating costs through program income and other sources. The project met its annual targets for percentage of service contacts who qualify as poor and for rate of cost recovery. In addition, NHSDP expanded some essential health services, particularly newborn care and reproductive health services. The implementer reported that the project provided “immediate care” to approximately 74,000 newborns in Year 2, an achievement of 148 percent of its planned target of 50,000 newborns. The implementer attributed this success to training, monitoring, and more modern delivery facilities.

Despite these successes, OIG identified some problems. NHSDP lacked a comprehensive sustainability plan—without which, the project runs the risk of continuing to depend on donor funding. Constraints on using program income constrained clinics from expanding services. All proposals for using the income had to be reviewed and approved by the mission first, and that process was slow. Employees at three clinics had not been paid in 2 months because the mission’s approval of project funds was delayed, use of program income was restricted, and the NGO’s funds were locked in fixed-term accounts. Delayed salary payments could affect staff productivity and performance. The project lacked a comprehensive plan to improve the technical ability of NGOs and clinic staff. That lack of training limits the ability of the clinics to expand the range of ESPs to the poor. Finally, some clinics were not following management guidelines, again limiting the project’s ability to expand quality health services to the poor.

USAID made management decisions on OIG’s nine recommendations and took final action on one of them. However, OIG disagreed with the decision that involved differences of opinion on optimal cost-recovery rates for the project and plans for its sustainability.

### **Audit of USAID/India’s HIV/AIDS Partnership: Impact Through Prevention, Private Sector, and Evidence-Based Programming Project**

Report No. 5-386-15-008-P

In May 2012, USAID/India awarded a 5-year, \$38 million cooperative agreement to the India-based Public Health Foundation of India (PHFI) for the HIV/AIDS Partnership: Impact Through Prevention, Private Sector, and Evidence-Based Programming Project. Its goal is to reverse the HIV epidemic at the national and state level by strengthening institutional and human capacity in prevention programs and private sector engagement through innovative approaches.

OIG noted that the project achieved some success. For instance, officials from the National AIDS Control Organization (NACO) and state AIDS control societies were positive about the assistance received from the technical support units on the targeted interventions. On the other hand, OIG found that several problems were preventing the program from achieving its goals.

The project implementation was delayed significantly. PHFI completed the baseline survey late and had not completed a strategy for working with the private sector on joint efforts with the Indian Government to combat the HIV/AIDS epidemic. Delays occurred mainly because PHFI had difficulties obtaining buy-in from NACO on planned project activities. Even though PHFI was starting some of the project activities at the time of fieldwork, the project will most likely not achieve its intended objectives by the time of its completion.

In addition, PHFI lacked the capacity to meet USAID’s monitoring and evaluation requirements. Progress reports and implementation plans did not meet the requirements of the cooperative agreement, and the quality of the reported data was unreliable. Therefore, the mission and PHFI lacked the information necessary to ensure that the project proceeded on track.

Furthermore, OIG questioned whether programming would be sustainable after the project ends. PHFI did not complete the required transition plan to ensure their efforts could be sustained, and it is unclear

whether NACO will commit to continuing the needed assistance provided by the technical support units. Finally, the mission did not perform a risk assessment of its operations and programs for fiscal year 2014, as required by the Federal Managers Financial Integrity Act of 1982.

USAID made management decisions on all eight OIG recommendations and took final action on one of them.

#### **USAID Contractor Employee Resigns in Lieu of Termination for Misusing Government Funds**

OIG discovered that a country representative for a USAID-funded program in Uganda was involved in a scheme to use government funds to pay for a research project, which was used exclusively as her Ph.D. dissertation. It was also discovered that the country representative was involved in conflicts of interest by hiring her relatives to work on a related USAID-funded project. After OIG arranged for an interview, the country representative resigned from her position. This matter is being investigated jointly with the Ugandan local police, who in September 2015 arrested the grants/contracts manager at the prime implementer for his involvement in facilitating the country representative's embezzlement efforts.

#### **USAID Contractor Employee Terminated for Negligence in Africa**

As a result of an OIG inquiry conducted in Mbale, Uganda, a laboratory technician working for a USAID implementer was terminated for negligence. The investigation confirmed that the technician failed to properly inspect microscopes that were procured for health clinics. The microscopes were substandard and lacked critical parts such as internal/external mirrors.





# STABLE, PROSPEROUS, AND DEMOCRATIC STATES

USAID's efforts to promote democracy, human rights, and good governance are multifaceted. They are designed to support free and fair elections, civil society, and independent media, as well as protect human rights and counter trafficking in persons. USAID recognizes that promoting accountability and transparency in the countries it serves is key to these efforts.

## Audit of USAID/Burma's Shae Thot (The Way Forward) Program

Report No. 5-482-15-007-P

USAID is assisting Burma to remedy problems brought about by decades of underinvestment in essential services, harsh environmental conditions, and limited access to resources. In September 2011, USAID/Regional Development Mission Asia initiated the 5-year, \$55 million Shae Thot (Way Forward) Program with Pact, a nongovernmental organization. The objectives of the program are to (1) improve maternal and child health (MCH); (2) improve household food security by improving livelihoods and raising household incomes; (3) increase access to safe water, sanitation, and hygiene (WASH); and (4) strengthen community institutions.

OIG found that overall, the program was achieving its objectives. Shae Thot had assisted 2,177 villages in 19 townships in the center of Burma, Kayah State, and areas around Yangon City. The program's achievement rates on 23 of 25 performance indicators were 95 percent or higher. OIG noted that integrating components of the program—i.e., health, livelihoods, food security, and water—had a substantial impact. In 13 of the 18 villages that the audit team visited, those villages with an integrated approach had increased access to safe water, improved primary health care, and applied new agricultural technology, consequently increasing household incomes.

## SIGNIFICANT FINDINGS AND ACTIVITIES

OIG's Audit of USAID/Burma's Shae Thot (The Way Forward) Program—a program designed to improve maternal and child health, improve food security, increase access to safe water and sanitation, and strengthen community institutions—found that the program overall was achieving its objectives and was likely to be sustainable. In the majority of villages where the program was implemented, OIG found increased access to safe water, improved primary health care, and the application of new agricultural technology.

An OIG investigation in Egypt uncovered a conflict of interest related to a grant awarded to the American University in Cairo. The subject of the investigation had awarded a \$15,500 contract to a company owned by his wife.

Furthermore, OIG stated that results likely will be sustainable because village development committees (VDCs) took charge of the activities and built community capacity. VDCs are elected by villagers and serve as the primary unit for community institution building, leading villagers in realizing, maintaining, and sustaining meaningful improvements to their health and development. For example, VDCs established subcommittees for WASH, agriculture, and MCH activities that encouraged participation of volunteers in developing the village.



Entrepreneurs show the quantity of garments they can make since expanding their garment business from one sewing machine to three. (Photo by RIG/Manila, March 2015.)

OIG identified three areas in which improvements could be made. The program did not increase access to sufficient quantities of safe water in some villages during the first 2 years because the implementing partner started late and rushed some activities, including training. The mission's approval of medical supply requests was not efficient and often took 6 months or more as the result of tightened state.gov e-mail security measures, which rejected e-mails from the implementing partner. Finally, staffing shortages prevented the mission from conducting a sufficient number of site visits, possibly missing opportunities to improve the programs. USAID made management decisions on OIG's three recommendations and took final action on one of them.

### **OIG Investigation Uncovers Conflict of Interest at Project in Egypt**

In December 2011, OIG began investigating potential fraud related to a grant awarded by USAID/ Egypt to the American University in Cairo (AUC) for a training project. AUC provided an audit that questioned a \$15,500 payment made to a consulting company, for which there was no documentation of competition or support that any work was completed. OIG's investigation found that the university official responsible for the grant's implementation awarded the \$15,500 contract to a company owned by his wife. In December 2014, the findings of this investigation were referred to USAID's Office of Acquisitions and Assistance (OAA) for consideration of administrative action. As of September 2015, OAA had not responded to the referral.



# FOOD SECURITY

USAID's agriculture and food security programs work to increase food security through Feed the Future, the U.S. Government's global hunger and food security initiative. The Agency supports agricultural research and development, expanding and enhancing agricultural markets and trade, capacity development, global nutrition programs, and investment in sustainable agriculture. It also provides food assistance to vulnerable populations and those in crisis.

## OIG Investigation Leads to Employment Termination of a U.S. Citizen and Four Afghan Nationals

In Afghanistan's southern region, Chemonics implements a USAID-funded project that focuses on investing in increased sustainability and profitability of selected value chains for wheat, high-value crops, and livestock. In November 2014, the company reported that several of its staff had been involved in illegal activities. OIG and SIGAR conducted a joint investigation involving several interviews which substantiated the allegations. As a result, the USAID implementer terminated its subcontract with an Afghan business entity that had been providing vehicle transportation to areas in Southern Afghanistan. The termination of the subcontract saved USAID \$125,000. The USAID implementer also terminated its employment of a U.S. citizen and four Afghan nationals as a result of the investigation. The terminated employees were also barred from accessing U.S. and NATO military installations in Afghanistan. The OIG investigation is ongoing.

## Former Contractor Employee Pleads Guilty to Bribery Charges and Structuring Conspiracy

In May 2012, OIG received allegations of procurement fraud against an International Relief and Development employee in Afghanistan, working on the Southern Regional Agricultural Development Program, a USAID-funded program meant to increase long-term agricultural development and improve

### SIGNIFICANT FINDINGS AND ACTIVITIES

A joint OIG and SIGAR investigation of a USAID implementer in Afghanistan led to the termination of employment of a U.S. citizen and four Afghan nationals. A USAID subcontract was also terminated, resulting in a savings of approximately \$125,000.

In December 2014, an employee working with the Southern Regional Agricultural Development Program in Afghanistan was indicted by a federal grand jury on three counts of soliciting bribes and one count of conspiracy to commit structuring, a form of money laundering. The investigation leading to his arrest was conducted by OIG, SIGAR, and the FBI. The plea agreement stipulated a sentence of 46 months in prison and the forfeiture of \$51,000.

the incomes of farm families in various locations of the country. A joint OIG investigation with SIGAR and the FBI found that the employee solicited and accepted bribes from local businesses in exchange for awards. In December 2014, the employee was indicted by a federal grand jury in Dallas, Texas, on three counts of soliciting bribes and one count of conspiracy to commit structuring, a form of money laundering in which cash is broken into smaller deposits to evade currency reporting requirements. In December 2014, the employee was arrested by agents of USAID OIG, SIGAR, and the FBI. In September 2015, the employee pleaded guilty to bribery charges and conspiracy to structure financial transactions to avoid currency transaction reporting requirements. The plea agreement stipulated a sentence of 46 months in prison and forfeiture of \$51,000. The employee's sentencing is pending.

### **Afghan National Resigns After Confessing to Alleged Fraud**

In May 2015, OIG received an anonymous claim forwarded by Chemonics, alleging that one of its Afghan national employees had provided false information during the hiring process. OIG obtained a confession from the employee, admitting that he had been terminated by another USAID implementer for engaging in fraudulent activities with a vendor and that he had not disclosed this to his current employer. As a result of the OIG investigation, the Afghan national employee resigned in September 2015.

# 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. USAID Forward is a reform effort intended to lay the foundation for effectively addressing the development challenges of the 21st century.

USAID Forward consists of reforms in the areas of rebuilding policy capacity, restoring budget management, strengthening monitoring and evaluation, leading innovation, supporting capabilities in science and technology, building local capacity, and attracting and retaining talent.

## Audit of USAID/Southern Africa's Local Capacity Development Activities

Report No. 4-674-15-003-P

USAID Forward is a set of Agency reforms that includes an effort to raise the total amount of development assistance administered through governments, local organizations, and businesses to a global average of 30 percent by 2015. This reform seeks to strengthen local capacity and improve the sustainability of USAID's investments in the countries where it works.

OIG noted several anecdotes offered by partners and mission staff demonstrating the success of Southern Africa's Local Capacity Development Activities initiative. However, OIG could not determine the extent to which these capacity-building activities had improved aid effectiveness

## SIGNIFICANT FINDINGS AND ACTIVITIES

OIG's Audit of USAID/Southern Africa's Local Capacity Development Activities found that the mission did not have an adequate system to measure progress, did not understand the strategy, and did not encourage beneficiaries to make full use of discretionary funds built into agreements. Therefore, local partners had not taken advantage of many resources that were available to strengthen their capacity.

OIG's Survey of USAID's Development Leadership Initiative in Southern and Eastern Africa noted successes in the program. Not only did OIG receive positive feedback from supervisors and mentors but also most participants in the program said they would recommend the initiative to others. OIG did note some concerns, however, such as program participants and missions having different expectations from those of the program. In addition, formal training and rotations were not always relevant, and only 25 percent of participants reported using the foreign languages they learned as part of the program. Many Foreign Service National employees felt that they did not get adequate information about the purpose of the program and their role in it, which negatively affected morale. In addition, USAID began hiring program employees at a higher level and salary midway through the program, which created inequities among participants.

and sustainability. The report identifies two key problems that limit the mission's ability to measure the overall impact.

First, the mission did not have an adequate system to measure progress. Specifically, the mission indicators for capacity-building activities measured only inputs and not the outcomes of capacity development efforts. In addition, the mission did not adequately measure capacity at the outset to track improvements. As a result, measures focused on partners' readiness to receive USAID funding, not increased capacity.

Second, the mission did not document its strategy for local capacity development. Instead, officials relied on broad USAID Forward guidance communicated through numerous documents. Consequently, mission staff did not understand the strategy and did not encourage beneficiaries to make full use of discretionary funds built into agreements. Therefore, local partners had not taken advantage of many resources available to them to strengthen their capacity.

USAID made management decisions on OIG's two recommendations.

### Survey of USAID's Development Leadership Initiative in Southern and Eastern Africa

Report No. 4-000-15-001-S

USAID launched the Development Leadership Initiative (DLI) on May 24, 2008, to address critical staffing shortages. The initiative aimed to prepare junior-officer DLI participants (referred to as DLIs) for careers as Foreign Service officers through an intensive multiyear training program. OIG conducted this survey to determine whether the initiative prepared the DLIs in southern and eastern Africa for future assignments in their designated career fields (i.e., backstops).

OIG found that the initiative had some successes. Mission directors felt it was a good use of mission resources and did a good job of preparing DLIs for assignments in their designated backstops. Supervisors and mentors largely agreed that their DLIs were prepared for future assignments after completing their first overseas assignments. Most DLIs said they would recommend the initiative to others and reported that they received assignments in their designated backstops and obtained their second administrative promotion on time.

Despite these successes, OIG identified some concerns and areas for improvement. Most significantly, DLIs and their host missions often had different expectations for the initiative. Supervisors said DLIs arrived at post with an unrealistic understanding of their responsibilities, approaching it as a "fast track to management" and being unprepared to learn. DLIs, on the other hand, said missions interpreted their trainee status to mean they were not full employees, thus limiting the work assigned to them. Respondents said the initiative would be better if all roles, responsibilities, and expectations were better defined and understood at the outset.

Survey results identified other problems. Issues of timing, content, and instructors sometimes reduced the relevance of the formal training and rotations. Only 25 percent of DLIs reported using the foreign languages they learned as part of the program, often resulting in the need to be retrained later to regain

fluency. Supervisors did not always help DLIs prepare for future assignments, and some DLIs did not find the coaches and mentors to be helpful. Many Foreign Service National employees felt they did not get adequate information about the purpose of the program and their role in it, which negatively affected morale. Finally, midway through the initiative, USAID began hiring DLIs at a higher level and salary. This created inequities among DLI participants.

OIG did not make any recommendations; therefore, management decisions and final actions were not required.

## **Audit of USAID's Evaluation Policy Implementation**

Report No. 9-000-15-004-P

In January 2011, the Office of Learning, Evaluation, and Research in USAID's Bureau for Policy, Planning, and Learning (PPL/LER) issued a new evaluation policy to help ensure accountability and learning. OIG tested 15 key provisions of the policy and found that the selected operating units generally complied with most of those provisions. However, OIG noted several problems.

Annual performance plans and reports' evaluation registries had errors. Specifically, 71 percent of the operating units we reviewed had data errors in the FY 2012 and 2013 registries. These registries are the main source of evaluation information for PPL/LER, including data to respond to congressional inquiries.

The evaluation policy requires operating units to dedicate at least 3 percent of their program budgets on average to external evaluations. OIG found that 77 percent of the reviewed operating units were not meeting the goal. The target does not allow for adjustments based on units' particular needs, which could result in wasting funds that could be spent on other activities.

The evaluation policy also requires operating units to conduct at least one performance evaluation of each large project it implements, defining "large project" as one that equals or exceeds the cost of the average project size for the unit. OIG found that not all operating units had done so and not all had documented how they chose the projects to evaluate.

In addition, missions did not always perform impact evaluations properly for each development objective. As a result, missions may be missing opportunities to judge the full effectiveness of their programs and learn from the results. OIG also noted that not all evaluation reports included a statement of work. Finally, the Agency did not ensure that transparency requirements were met. Although completed evaluation reports were available to the public, the policy required that draft reports for evaluations completed more than 3 months prior also be available. They usually were not.

USAID made management decisions on OIG's ten recommendations and took final action on three of them. However, OIG did not agree that the actions taken for two of the recommendations would address the stated problems. OIG's disagreement with USAID's management decisions involved modifying

policy to clarify procedures related to impact evaluations and providing start and release dates for evaluations online.

### **Management Letter on the Audit of USAID Resources Managed by the Agency for the Development of Social Marketing (ADEMAS), Under Cooperative Agreement No. AID-685-A-12-00002 for the Period January 1, 2013, Through December 31, 2013**

OIG reviewed an audit conducted by the firm AMCS of USAID's agreement with the Agency for the Development of Social Marketing. OIG found that the prior year's auditor did not review cost-sharing contributions for the year that ended December 31, 2012.

It is important to audit all of the cost-sharing contributions in order to recover questioned costs in a timely manner, and to avoid delayed implementation of recommendations if significant internal control weaknesses were identified. Consequently, OIG recommended that USAID/Senegal implement procedures to ensure that all provisions included in the agreement are covered by the audit and to verify that required audits are performed in accordance with the GAGAS.

### **Audit of USAID/East Africa's Monitoring and Evaluation Program for Somalia** Report No. 4-649-15-005-P

Security concerns in Somalia prevented USAID staff from making frequent monitoring visits to oversee activities. Therefore, the Agency contracted with International Business and Technical Consultants, Inc. (IBTCI) to verify and monitor activities in the region. In addition to monitoring, verifying, and evaluating USAID programs, the Monitoring and Evaluation Program for Somalia (MEPS) was expected to provide quarterly reporting on and reviews of specific activities, projects, and the portfolio as a whole.

OIG found that several of the key deliverables were delayed or not completed. For example, although IBTCI submitted a draft performance management plan to USAID for approval approximately 2 months after the program started, the mission did not approve it until 2 months before the end of the contract. In addition, annual stability assessments were not performed, environmental compliance verifications were delayed and limited, outreach activities and data quality assessments were not conducted, and IBTCI was not clear on some of its responsibilities. As a result, MEPS did not accomplish all of its goals, and USAID programs in Somalia were not monitored and evaluated as planned.

Another problem identified during the audit was that the mission did not always follow up on problems found during monitoring visits. IBTCI invested more than \$750,000 in a monitoring and evaluation clearinghouse and entered results of its monitoring and evaluations into the system so that USAID managers and contracting officer's representatives could view them and develop action plans to address findings. OIG found that problems identified were either never fully resolved or not resolved at all, thereby leading to a waste of USAID resources.

In addition, the mission did not address a conflict of interest issue with one of its contractors before awarding a contract and subcontract to the firm. Finally, the partnership with the United Kingdom's Department for International Development competed for program resources and was inefficient because

the partners did not work together on selecting and scheduling site visits. Therefore, the arrangement did not add value to USAID's monitoring program.

OIG acknowledged management decisions on nine of the ten recommendations and final action on seven of them. OIG disagreed with one management decision and did not acknowledge another. The decision with which OIG disagreed involves clarifying USAID's management structure and roles and responsibilities with the implementer.

## **Audit of USAID's Fiscal Year 2015 Compliance with the Federal Information Security Management Act of 2002, as Amended**

Report No. A-000-15-010-P

The Federal Information Security Management Act of 2002 (FISMA), as amended, requires agencies to develop, document, and implement an information security program to protect their data and information systems, including those provided or managed by another agency, contractor, or other source. FISMA also requires agencies to have an annual assessment of their information systems. OIG contracted with CliftonLarsonAllen LLP to conduct the audit.

The auditors concluded that USAID does not comply with FISMA. Although the Agency has developed and documented the majority of the information security policies and procedures required under the Act, USAID has not established an effective risk management program to ensure that policies and procedures are assessed and working as intended. Consequently, the audit found a number of information system weaknesses that if exploited could adversely affect the confidentiality, integrity, and availability of USAID's data and information systems, and ultimately could have a negative impact on the Agency's ability to protect the security of its information or information systems.

USAID made management decisions on OIG's 17 recommendations to help USAID improve its information security program and bring it into compliance with FISMA, OMB, and National Institute of Standards and Technology requirements.

## **Evaluation of USAID's Fiscal Year 2014 Compliance With the Improper Payments Elimination and Recovery Act of 2010**

Report No. 0-000-15-001-S

OIG evaluated USAID's compliance with the requirements of the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for fiscal year 2014 and determined that USAID complied, in all material respects, with IPERA requirements. OIG did not issue any recommendations with the report.

## **Management Letter Requiring Quick Response to Address Weaknesses in USAID's Contract No. AID-OAA-M-15-00001 With C.I. Travel Center (Project No. AA101115)**

OIG issued a management letter that addressed missing and unclear contract language in USAID's Contract No. AID-OAA-M-15-00001 with C.I. Travel Center. The letter discusses concerns with the existing language and strongly suggests corrective action to strengthen the requirements in the contract.



The areas noted were (1) defining requirements for the monthly central billing account reconciliation reports, (2) including a penalty for noncompliance with reporting requirements, (3) improving the section regarding refunds of central billing account purchases, and (4) strengthening language regarding rest stops. USAID made management decisions on all four of OIG's suggestions.



# TABLES: U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT

<b>Significant Recommendations Described Previously Without Final Action</b> <b>USAID</b> <b>April 1–September 30, 2015</b>					
Report Number	Report Title	Date of Report	Rec. No.	Management Decision Date	Final Action Target Date
I-511-09-004-P	Audit of Engender Health's Management of Activities Financed by USAID/Bolivia	1/15/09	2*	1/15/09	12/31/15
			3*	1/15/09	12/31/15
O-000-11-001-C	Audit of USAID's Financial Statements for Fiscal Years 2010 and 2009	11/12/10	1	11/12/10	12/31/15
F-306-11-005-S	Review of USAID/ Afghanistan's Afghan Civilian Assistance Program	8/31/11	7	2/14/12	12/31/15
G-391-12-001-P	Audit of USAID/ Pakistan's Firm Project	11/3/11	5	-	-
A-000-12-003-P	Audit of USAID's Fiscal Year 2011 Compliance With the Federal Information Security Management Act of 2002	11/15/11	23	11/15/11	6/30/17
A-000-12-004-P	Audit of USAID's Contracts for Cloud Computing Services	4/12/12	3	4/12/12	11/30/15
6-263-13-002-P	Audit of USAID/Egypt's Transition Support Grants Program	10/22/12	6**	10/22/12	12/31/15

\* Entered into a repayment plan with the Agency.

\*\*With Treasury for further collection.

**Significant Recommendations Described Previously Without Final Action**  
**USAID**  
**April 1–September 30, 2015**

Report Number	Report Title	Date of Report	Rec. No.	Management Decision Date	Final Action Target Date
A-000-13-003-P	Audit of USAID's Fiscal Year 2012 Compliance With the Federal Information Security Management Act of 2002	11/14/12	1 10.3 16.2 20	11/14/12 11/14/12 11/14/12 11/14/12	12/31/15 12/31/15 2/28/16 11/30/15
4-621-13-003-P	Audit of USAID-Funded Net Distribution Activities Implemented by Mennonite Economic Development Associates in Tanzania	11/15/12	8	11/15/12	12/15/15
0-000-13-001-C	Audit of USAID's Financial Statements for Fiscal Years 2012 and 2011	11/16/12	1	11/16/12	12/31/15
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	3/1/16
6-278-13-001-S	Review of USAID/Jordan's Cash Transfer Activities	1/31/13	10 11	1/31/13 1/31/13	12/31/15 12/31/15
4-654-13-006-P	Audit of USAID/Angola's HIV/AIDS Activities	3/5/13	10***	9/5/13	12/31/15
0-000-13-001-S	Report on USAID's Compliance With the Improper Payments Elimination and Recovery Act of 2010	3/15/13	2	3/15/13	6/30/16
A-000-13-005-P	Audit of the Cost and Security Policies and Procedures for USAID's Mobile Devices	9/17/13	3 4 5 6 9 18 20 21 23	9/17/13 9/17/13 9/17/13 9/17/13 9/17/13 9/17/13 9/17/13 9/17/13 9/17/13	12/1/15 12/1/15 12/1/15 12/31/15 12/31/15 12/31/15 11/30/15 11/30/15 12/1/15

\*\*\* Recipient appealed questioned costs to the Procurement Executive.

**Significant Recommendations Described Previously Without Final Action**  
**USAID**  
**April 1–September 30, 2015**

Report Number	Report Title	Date of Report	Rec. No.	Management Decision Date	Final Action Target Date
9-000-13-005-P	Audit of USAID's Defense Base Act Insurance Program	9/18/13	2	9/18/13	11/30/15
			4	9/18/13	11/30/15
			5	9/18/13	12/31/15
A-000-14-001-P	Audit of USAID's Fiscal Year 2013 Compliance With the Federal Information Security Management Act of 2002	10/15/13	5	10/15/13	12/31/15
0-000-14-001-C	Audit of USAID's Financial Statements for Fiscal Years 2013 and 2012	12/16/13	1	12/16/13	12/31/15
6-294-14-007-P	Audit of USAID/ West Bank and Gaza's Partner Vetting and Geo-Management Information Systems	4/23/14	3	4/23/14	12/31/15
			6	4/23/14	12/31/15
			7	4/23/14	12/31/15
			12	4/23/14	12/31/15
			13	4/23/14	12/31/15
			19	4/23/14	12/31/15
I-521-14-008-P	Audit of USAID/Haiti's Health Infrastructure Program	4/25/14	4	4/25/14	12/31/15
			5	4/25/14	12/31/15
			6	4/25/14	12/31/15
I-520-14-009-P	Audit of USAID/ Guatemala's Violence Prevention Project	5/15/14	2	5/15/14	12/31/15
			3	5/15/14	12/31/15
4-687-14-005-P	Audit of USAID/ Madagascar's Procurement and Distribution of Long-Lasting Insecticide-Treated Nets Under the President's Malaria Initiative	5/20/14	8	9/3/14	10/30/15
F-306-14-003-P	Audit of USAID/ Afghanistan's Afghan Civilian Assistance Program II	6/10/14	4	6/10/14	12/31/15
7-675-14-003-P	Audit of USAID/ Guinea's Elections and Political Process Strengthening Program III	7/31/14	3	7/31/14	11/30/15
			6	7/31/14	11/30/15

**Significant Recommendations Described Previously Without Final Action**  
**USAID**  
**April 1–September 30, 2015**

Report Number	Report Title	Date of Report	Rec. No.	Management Decision Date	Final Action Target Date
A-000-14-005-P	Audit of USAID's Use of System Administrator Roles	8/5/14	5	8/5/14	12/31/15
F-306-14-003-S	Follow-Up on a Department of Defense Audit of Commander's Emergency Response Program Funds Provided to USAID/ Afghanistan	9/7/14	3	9/7/14	6/30/16
			4	9/7/14	9/30/16
			5	9/7/14	6/30/16
4-668-14-008-P	Audit of USAID/South Sudan's Management of Nonexpendable Property	9/30/14	2	9/30/14	12/31/15
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	2	10/10/14	12/31/15
			3	10/10/14	12/31/15
			7	10/10/14	11/30/15
			8	10/10/14	12/31/15
			9	10/10/14	12/31/15
			10	10/10/14	12/31/15
			18	10/10/14	12/31/15
			20	10/10/14	12/31/16
			21	10/10/14	12/31/16
			22	10/10/14	12/31/15
			23	10/10/14	11/1/15
			24	10/10/14	12/31/15
			29	10/10/14	3/31/16
			30	10/10/14	3/31/16
			33	10/10/14	11/30/15
A-000-15-003-P	Audit of USAID's Fiscal Year 2014 Compliance with the Federal Information Security Management Act of 2002	10/30/14	1	10/30/14	11/30/15
			6	10/30/14	12/31/15
			14	10/30/14	12/31/15
			15	10/30/14	12/31/15
			16	10/30/14	12/31/15
A-000-15-004-P	Audit of USAID's Federal Information Security Management Act of 2002 Action Plan	11/5/14	18	10/30/14	12/31/15
			2	11/5/14	11/30/15
			3	11/5/14	11/30/15
0-000-15-001-C	Audit of USAID's Financial Statements for Fiscal Years 2014 and 2013	11/17/14	4	11/5/14	11/30/15
			1	11/17/14	12/31/15
			2	11/17/14	12/31/15
			7	11/17/14	3/31/16

**Significant Recommendations Described Previously Without Final Action**  
**USAID**  
**April 1–September 30, 2015**

Report Number	Report Title	Date of Report	Rec. No.	Management Decision Date	Final Action Target Date
I-521-15-002-P	Audit of USAID/Haiti's Internal Controls Over the Administration of Cost-of-Living Allowances	12/8/14	1	12/8/14	11/9/15
			2	12/8/14	11/9/15
			3	12/8/14	11/9/15
			4	12/8/14	11/9/15
			5	12/8/14	11/9/15
			6	12/8/14	11/9/15
			7	12/8/14	11/9/15
			8	12/8/14	11/9/15
			9	12/8/14	11/9/15
			10	12/8/14	11/9/15
			11	12/8/14	11/9/15
5-497-15-002-P	Audit of USAID/Indonesia's Urban Water, Sanitation, and Hygiene Project	1/5/15	3	1/5/15	12/31/15
I-522-15-003-P	Audit of USAID/Honduras's ACCESO Project	1/26/15	4	1/26/15	10/31/15
			5	1/26/15	10/31/15
			6	1/26/15	10/31/15
			7	1/26/15	10/31/15
G-391-15-002-P	Audit of USAID/Pakistan's Activities Related to Jinnah Post Graduate Medical Center and Jacobabad Institute of Medical Sciences	1/29/15	2	1/29/15	12/31/15
			4	1/29/15	11/30/15
			6	9/30/15	11/30/15
I-514-15-004-P	Audit of USAID/Colombia's Afro-Colombian and Indigenous Program	1/30/15	1	1/30/15	1/30/16
			3	1/30/15	1/30/16
A-000-15-005-P	Audit of USAID's Application Controls Over Premium Pay in Its webTA System	2/10/15	1	2/10/15	12/31/15
			2	2/10/15	12/31/15
			3	2/10/15	12/31/15
			4	2/10/15	12/31/15
9-000-15-001-P	Audit of USAID Country and Regional Development Cooperation Strategies	2/20/15	1	2/20/15	1/31/16
			2	2/20/15	1/31/16
			3	2/20/15	1/31/16
			4	2/20/15	1/31/16
			5	2/20/15	1/31/16
			6	2/20/15	1/31/16

**Significant Recommendations Described Previously Without Final Action**  
**USAID**  
**April 1–September 30, 2015**

Report Number	Report Title	Date of Report	Rec. No.	Management Decision Date	Final Action Target Date
A-000-15-006-P	Audit of USAID's Progress in Adopting Cloud Computing Technologies	3/12/15	1	3/12/15	2/26/16
			2	3/12/15	2/26/16
			3	3/12/15	2/26/16
			4	3/12/15	2/26/16
			5	3/12/15	2/26/16
			6	3/12/15	2/26/16
			7	3/12/15	2/26/17
			8	3/12/15	2/26/17
			9	9/30/15	3/1/16
			10	9/30/15	11/1/15
			11	3/12/15	2/26/16
			12	3/12/15	2/26/16
			13	3/12/15	2/26/16
			14	3/12/15	2/26/16
			15	3/12/15	2/26/16
			16	3/12/15	9/30/16
			17	3/12/15	2/26/16
			18	3/12/15	2/26/16
5-486-15-004-P	Audit of USAID/ Regional Development Mission for Asia's Greater Mekong Subregion Malaria Control Project	3/25/15	1	3/25/15	1/29/16
			2	3/25/15	1/29/16
			3	3/25/15	1/29/16
			4	3/25/15	1/29/16
			5	3/25/15	12/31/15
			6	3/25/15	12/31/15
			7	3/25/15	1/29/16
			12	3/25/15	12/31/15
5-492-15-005-P	Audit of USAID/ Philippines' Mangrove Rehabilitation for Sustainably Managed, Healthy Forests Project	3/27/15	1	3/27/15	3/27/16
			2	3/27/15	3/27/16
			3	3/27/15	3/27/16
			4	3/27/15	3/27/16
			5	3/27/15	3/27/16
			6	3/27/15	3/27/16
			7	3/27/15	3/27/16
			8	3/27/15	3/27/16
			9	3/27/15	3/27/16
			10	3/27/15	3/27/16
G-391-15-003-P	Audit of USAID/ Pakistan's Khyber Pakhtunkhwa Municipal Services Program	3/27/15	2	3/27/15	11/30/15
			11	3/27/15	11/30/15

**Financial Audits**  
**(Including Recipient-Contracted Audits and Audits Conducted by Independent Public Accountants or DCAA)**  
**Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use**  
**USAID**  
**April 1–September 30, 2015**

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
Foreign Government				
I-532-15-035-R	5/29/15	Audit of Program Assistance No. 532-HE-2010-AA for the “National HIV/STI Programme,” Managed by the Ministry of Health (MOH), for the Period From February 1, 2013, to February 28, 2014		
4-663-15-004-N	6/3/15	Agency Contracted Audit of USAID Resources Managed by the Federal Ministry of Health Under Implementation Letters No. 663-IL-663-0014.1/2#78, 663-IL-663-0014.1/2#97, and 663-IL-663-0014.1/2#104, for the Period July 8, 2011, Through July 7, 2013	17	QC
4-621-15-101-R	6/23/15	Audit of USAID Resources Managed by the Ministry of Health and Social Welfare-Centre For Educational Development in Health Arusha (CEDHA) Under Strategic Objective Grant Agreement No. 621-0011.01, Implementation Letter No. 47, for the Year Ended June 30, 2014		
4-621-15-103-R	7/15/15	Audit of USAID Resources Managed by the Ministry of Health and Social Welfare-Primary Health Care Institute (PHCI) Under Strategic Objective Grant Agreement No. 621-0011.01, Implementation Letter No. 46, for the Year Ended June 30, 2014		
4-621-15-104-R	7/16/15	Audit of USAID Resources Managed by the Ministry of Health and Social Welfare-Kigoma Zonal Training Centre (KZTC) Under Strategic Objective Grant Agreement No. 621-0011.01, Implementation Letter No. 48, for the Year Ended June 30, 2014		

**Financial Audits**  
**(Including Recipient-Contracted Audits and Audits Conducted by Independent Public Accountants or DCAA)**  
**Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use**  
**USAID**  
**April 1–September 30, 2015**

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
4-621-15-105-R	7/20/15	Audit of USAID Resources Managed by Ministry of Health and Social Welfare-Zanzibar Malaria Elimination Program (ZAMEP) Under Strategic Objective Grant Agreement No. 621-0011.01, Implementation Letter No. 45, for the Year Ended June 30, 2014		
5-367-15-006-N	8/21/15	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. 3.11, for the Period From July 16, 2013, to July 15, 2014	25 13	QC UN
5-367-15-007-N	8/27/15	Financial Audit of USAID Resources Managed by the Ministry of Agriculture Development (MOAD) of Government of Nepal (GON), Under Assistance Agreement No. 367-012, Implementation Letter No. 4.2, for the Period From July 16, 2012, to July 15, 2013	13 6	QC UN
F-306-15-025-N	4/7/15	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	7 7	QC UN
I-527-15-026-R	4/1/15	Financial Audit of the Strategic Objective Agreement No. 527-0423, Managed by the Regional Government of San Martin (GOESAM), for the Period From January 1, 2013, to December 31, 2013	266 101	QC UN



**Financial Audits**  
**(Including Recipient-Contracted Audits and Audits Conducted by Independent Public Accountants or DCAA)**  
**Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use**  
**USAID**  
**April 1–September 30, 2015**

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
I-527-15-027-R	4/13/15	Audit of USAID Grant Agreement No. 527-0423, Strengthened Environmental Management (STEM) Project and Technical Assistance Program (PAT), Managed by the Ministerio del Ambiente - MINAM, for the Period From January 1, 2013, to December 31, 2013		
I-522-15-060-R	9/22/15	Audit of the Cooperative Agreement No. AID-522-A-11-00001 for the “Decentralization Enabling Environment (DEE) Project,” Managed by the Federation of Non-Governmental Organizations for the Development of Honduras (FOPRIDEH), for the Period From January 1 to December 31, 2014	4 4	QC UN
4-617-15-093-R	6/2/15	Audit of USAID Resources Managed by Joint Clinical Research Centre Under Cooperative Agreement No. AID-617-A-10-00006-00 and Subagreement No. 617-A-00-09-00006-00 for the Year Ended June 30, 2013	169 44	QC UN
<b>Foreign-Based Organizations</b>				
I-522-15-001-N	8/25/15	Audit of the Financial Statements of the Trust Fund Agreement of the Government of Honduras, Managed by USAID/Honduras, for the Period From October 1, 2011, to September 30, 2013	270 270	QC UN
I-519-15-028-R	4/21/15	Audit of the Fund Accountability Statement of the Cooperative Agreements No. 519-A-11-00001 “Adopt a School,” and No. AID-519-A-12-00003, “Project SolucionES” for the Period From January 1, 2013, to December 31, 2013; Managed by Fundación Empresarial para el Desarrollo Educativo (FEPADE)		

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I-532-15-029-R	5/5/15	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 9, 2013, to March 31, 2014		
I-518-15-030-R	5/18/15	Closeout Audit of the Cooperative Agreement No. AID-518-A-12-00001 for the Project “Tecnología Bancaria Central para Servicios Financieros Rurales (Banca Movil),” Managed by Corporación Civil Red Financiera Rural, for the Period From January 1, 2014, to July 31, 2014		
I-517-15-031-R	5/18/15	Audit of the Fund Accountability Statement of the Grant Agreements: AID-517-A-13-00001 (Climate Resiliency and Index Insurance for Small Farmers in the Dominican Republic), AID-517-A-13-00002 (Food Security and Sanitation in the Northwest Region Program), AID-517-A-13-00003 (Food Security and Sanitation in El Valle Region Program), and AID-517-A-14-00001 (Sustainable Cacao Farming in the Dominican Republic) Administered by Fundación REDDOM Rural Economic Development Dominicana (Fundación REDDOM), for the Period From July 1, 2013, to June 30, 2014		
I-517-15-032-R	5/19/15	Financial Audit of the “Effective Schools Program,” Cooperative Agreement No. 517-A-00-10-00102-00, Administered by the Pontificia Universidad Católica Madre y Maestra (PUCMM), for the Period From July 1, 2013, to June 30, 2014	54	QC

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I-522-15-033-R	5/27/15	Closeout Audit of the Fund Accountability Statement of the Grant Agreement No. 522-G-00-06-00304-00, Under the Program “Access and Expansion of Family Planning Service for Marginal Rural Population,” Financed Under Assistance Agreement No. 522-00450, “Health Activity,” Managed by the Asociación Hondurena de Planificación Familiar (ASHONPLAFA), for the Period From January 1, 2013, to March 31, 2014		
I-524-15-034-R	5/27/15	Closeout Audit of the Program “Water and Sanitation in the Area of Carazo” Cooperative Agreement No. AID-524-A-00-10-00004, Managed by the Asociación de Desarrollo Comunitario del Departamento de Carazo, for the Period From September 24, 2010, to March 31, 2014		
I-514-15-036-R	5/29/15	Audit of the Cooperative Agreement No. 514-A-08-00302-00 for the “Afro-Descendant Leaders Training Program,” Managed by Fulbright Colombia, for the Period From October 1, 2013, to September 30, 2014		
I-517-15-037-R	6/11/15	Closeout Audit of the Fund Accountability Statement of Cooperative Agreement No: 517-A-00-10-00100-00, “Basic Education USAID-AMCHAMDR,” Managed by the American Chamber of Commerce of the Dominican Republic, Inc. (AMCHAMDR), for the Period From January 1, 2014, to September 30, 2014	22	QC

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I-532-15-038-R	7/1/15	Audit of the Fund Accountability Statement of Cooperative Agreements No: 532-ED-2010-AA and 532-DOAG-2013-JM, "USAID/MOE Education Partnership for Improved Reading Outcomes Project," Managed by The Ministry of Education (MOE), for the Period From September 12, 2013, to March 31, 2014		
I-532-15-039-R	7/1/15	Closeout Audit of the Fund Accountability Statement Under Cooperative Agreement No. AID-532-A-11-00009 for the "Community-Based Micro-Enterprise Development in Five Parishes in Jamaica Program," Managed by Local Initiative Facility for the Environment (LIFE), for the Period From March 14, 2011, to December 30, 2014	4	QC
I-523-15-040-R	7/8/15	Audit of the Fund Accountability Statement Under Cooperative Agreement No. AID-523-A-12-00001 for the "Scout Experience: Ready for Life Program," Managed by Asociación de Scouts de Mexico, A.C. (ASMAC), for the Period From August 17, 2012, to December 31, 2013	22 5	QC UN
I-596-15-041-R	7/16/15	Audit of the Fund Accountability Statement Under Cooperative Agreement No. AID-596-A-13-00002 for the "Regional Climate Change Program," Managed by the Tropical Agricultural Research and Higher Education Center (CATIE), for the Period From April 16, 2013, to December 31, 2013	39 25	QC UN

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I-532-15-042-R	7/24/15	Closeout 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 April 1, 2012, to March 31, 2013	40 20	QC UN
I-521-15-043-R	7/28/15	Audit of the Fund Accountability Statement of the Cooperative Agreement No. 521-A-00-10-00014-00 for the "Promoting Proactive Transparency and Accountability in Haiti," Managed by La Fondation Heritage Pour Haiti (LFHH), for the Period From May 1, 2013, to April 30, 2014		
I-517-15-044-R	7/28/15	Audit of the Cooperative Agreement No. 517-A-12-00007 for the "Sustainability and Expansion of Community Justice Houses," Managed by Participación Ciudadana (PC), for the Period From October 1, 2013, to September 30, 2014		
I-523-15-045-R	7/30/15	Audit of the Fund Accountability Statement of Cooperative Agreement No. AID-523-A-12 00002 "National Campaign to Prevent Torture and Other Cruel, Inhuman, or Degrading Treatment," Managed by Instituto Para la Seguridad y la Democracia (INSYDE) for the Period From January 1, 2014, to December 31, 2014		

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I-523-15-046-R	7/30/15	Audit of the Fund Accountability Statement of Cooperative Agreement No. AID-523-A-13 00003, “Integrated Landscape Management for REDD in Community Lands,” Managed by Consejo Civil Mexicano para la Silvicultura Sostenible, A.C. (CCMSS) for the Period From January 1, 2014, to December 31, 2014	1	QC
I-532-15-047-R	7/30/15	Audit of the Agreement No. AID-532-A-12-00002 for the “USAID/ Combatting Corruption in Jamaica (CCJ) Program,” Managed by the National Integrity Action (NIA), for the Period From October 1, 2013, to September 30, 2014	3	QC
I-532-15-048-R	8/13/15	Audit of USAID Resources, Cooperative Agreement No. AID-532-11-00005 for the “Collaborate to Prosper Program 2 (DGP2),” Managed by the Competitiveness Company Limited (TCC), for the Period From January 1, 2013, to December 31, 2013	14 14	QC UN
I-514-15-049-R	8/17/15	Closeout Audit of the Cooperative Agreement No. AID-514-G-14-00001 for the Program “Destapa Futuro en tu Región” Managed by the Bavaria Foundation, for the Period From December 23, 2013, to December 22, 2014	13	QC
I-518-15-050-R	8/19/15	Closeout Audit of Cooperative Agreement No. 518-A-00-07-00067-00, “Integrated Municipal Development Program (IMDP),” and 518-A-10-00005, “Program to Combat the Trafficking in Persons in Ecuador (TIP),” Managed by the International Organization for Migration (IOM), for the Year Ended on December 31, 2013		

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I-517-15-051-R	8/24/15	Closeout Audit of the Fund Accountability Statement of Cooperative Agreement No: AID-517-A-11-00001, "Access to CD4 Tests for People Living with HIV/AIDS," Managed by Asociación Dominicana Pro-Bienestar de la Familia, Inc. (PROFAMILIA), for the Period From March 18, 2011, to December 31, 2014		
I-538-15-052-R	8/26/15	Audit of the Fund Accountability Statement of USAID Resources, Managed by The Prince of Wales Youth Business International (YBI), Under Cooperative Agreement No. AID-538-A-12-00005 for the "Youth Entrepreneurship Program for the Eastern Caribbean (YEPEC)," for the Period From April 1, 2012, to December 31, 2012	249 249	QC UN
I-514-15-053-R	8/31/15	Audit of the Cooperative Agreement No. AID-514-A-09-00004 for the "Strengthen the Institutional Capacity and Governance of Colombia's Protected Areas for Long-Term Environmental Conservation, Community and Cultural Preservation and Improved Livelihoods," Managed by PATRIMONIO NATURAL -Fondo para la Biodiversidad y Areas Protegidas, for the Period From January 1, 2014, to December 31, 2014		
I-517-15-054-R	9/2/15	Audit of the Fund Accountability Statement of Cooperative Agreement No: 517-A-12-00002, "AT-RISK Youth Activity/Young Alert," Managed by ENTRENA, SRL, for the Period From January 1, 2014, to December 31, 2014		

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I-527-15-055-R	9/18/15	Audit of the Fund Accountability Statement of Cooperative Agreement No. 527-A-12-00002, “Digital Inclusion Program,” Managed by the Information and Education Center for the Prevention of Drug Abuse (CEDRO), for the Period From January 1, 2014, to May 3, 2015		
I-527-15-056-R	9/18/15	CloseOut Audit of the Cooperative Agreements No. 527-A-13-00002 and No. 527-A-14-00005 for the “Conservation Program Cordillera Azul,” Managed by the Centro de Conservación, Investigación y Manejo de Areas Naturales–Cordillera Azul (CIMA), for the Period From April 1, 2013, to December 31, 2014		
I-538-15-057-R	9/22/15	Audit of USAID Resources Managed by the Caribbean Community Secretariat (CARICOM) Under Regional Strategic Assistance Grant Agreement Number 538-RSAG-538-2011-001 for the Period From January 1, 2013, to December 31, 2014		
I-514-15-058-R	9/22/15	Audit of the Cooperative Agreement No. AID-514-A-13-00001 for the “Inclusion for Community Development,” Managed by Fundación Saldarriaga Concha (FSC), for the Period From January 1, 2014, to December 31, 2014		
I-526-15-059-R	9/16/15	Audit of the Grant Agreement No. 526-A-13-00001 for the “Effective Labor Inclusion of People With Disabilities Program,” Managed by Fundación Saraki, for the Period From July 3, 2013, to December 31, 2014	2	QC



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I-524-15-061-R	9/22/15	Audit of the Fund Accountability Statement of Cooperative Agreement No. AID-524-A-13-00001, "Civil Society Grants Program," Managed by Grupo Cívico, Ética y Transparencia (EyT), for the Period From April 18, 2013, to December 31, 2014	I	QC
I-526-15-062-R	9/25/15	Audit of the Cooperative Agreement No. AID- 526-A-13-00003 for the "Democracy and Governance Program," Managed by Centro de Estudios Ambientales y Sociales (CEAMSO), for the Period From October 1, 2013, to December 31, 2014	265 47	QC UN
I-524-15-063-R	9/25/15	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 (FADCANIC), for the Year Ended on December 31, 2014		
3-000-15-024-R	4/13/15	Audit of Medair Under Multiple Agreements for Fiscal Year (FY) Ended December 31, 2012	5 5	QC UN
3-000-15-025-R	4/13/15	Audit of Tearfund Under Multiple Agreements for Fiscal Year Ended March 31, 2014		
3-000-15-026-R	4/13/15	Audit of Partner Aid International e.V. Under Agreement No. AID-OFDA-G-11-00248 for Fiscal Year (FY) Ended December 31, 2012	36 17	QC UN
3-000-15-027-R	4/13/15	Audit of Premiere Urgence - Aide Medical Internationale (PU-AMI) Under Multiple USAID Agreements for Fiscal Year (FY) Ended December 31, 2013	I I	QC UN

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3-000-15-028-R	4/13/15	Audit of KNCV Tuberculosis Foundation (KNCV) Under USAID Grant No. AID-OAA-A-10-00020 for Fiscal Year (FY) Ended September 30, 2013		
3-000-15-029-R	4/23/15	Closeout Audit of Agency for Technical Cooperation and Development (ACTED) Desk Review of Recipient Contracted Audit for Fiscal Year (FY) Ended December 31, 2012		
3-000-15-030-R	5/6/15	Audit of Small Media Foundation (SMF) Under Multiple Agreements for Fiscal Year (FY) Ended March 31, 2014		
3-000-15-031-R	5/6/15	Audit of Small Media Consultancy (SMC) Under Multiple Agreements for Fiscal Year (FY) Ended March 31, 2014	57 57	QC UN
3-000-15-032-R	5/20/15	Audit of DanChurchAid (DCA) Under USAID Agreement No. AID-OFDA-G-13-00041 for Fiscal Year (FY) Ended December 31, 2013	197 191	QC UN
3-000-15-033-R	5/26/15	Audit of Marie Stopes International (MSI)–Fund Accountability Statement Under USAID Multiple Agreements for the Year Ended December 31, 2013	79 79	QC UN
3-000-15-034-R	5/28/15	Closeout Audit of Agency for Technical Cooperation and Development (ACTED) Under USAID Multiple Agreements for Fiscal Year Ended December 31, 2013		
3-000-15-035-R	7/8/15	Audit of Overseas Development Institute (ODI) Under USAID Agreement No. AIDOFDA-G-13-00095 for the Period September 1, 2013, to March 31, 2014	10 10	QC UN
3-000-15-036-R	7/13/15	Audit of KNCV Tuberculosis Foundation (KNCV) Under USAID Agreement No. AID-OAA-A-10-00020 for the Fiscal Year (FY) Ended September 30, 2014		

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3-000-15-037-R	7/27/15	Closeout Audit of Fondation Terre des Hommes (FTDH) Under USAID Agreement Nos. 182-A-00-03-00103-00 and DFD-G-00-08-00109-00 for the Fiscal Year (FY) Ended December 31, 2009	11	QC
3-000-15-038-R	7/27/15	Audit of the Vétérinaires Sans Frontières-Belgium (VSF) Tuamke Under USAID Multiple Agreements for Fiscal Year (FY) Ended December 31, 2011	34 31	QC UN
3-000-15-039-R	8/5/15	Audit of Save the Children International (SCI) Under USAID Multiple Agreements for Fiscal Year (FY) Ended December 31, 2012	119 5	QC UN
3-000-15-040-R	8/28/15	Audit of Cooperazione Internazionale (COOPI) Under USAID Agreement Nos. 623-A-00-09-00009-00 and MAL-RD02-01 for the Fiscal Year (FY) Ended December 31, 2009		
3-000-15-041-R	9/21/15	Closeout Audit of Global Earthquake Model Foundation (GEM) Under USAID Agreement No. AID-OFDA-G-12-00155 for the Fiscal Year (FY) Ended September 30, 2014		
4-962-15-002-N	4/14/15	Agency Contracted Audit of USAID Resources Managed by Relief Society of Tigray (REST) Under Cooperative Agreement No. FFP-A-00-08-00081, Closeout for the Period January 1, 2011, Through September 30, 2011, and Cooperative Agreement No. AID-FFP-A-11-00011 for the Period August 16, 2011, Through December 31, 2013		

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4-623-15-005-N	6/17/15	Agency Contracted Closeout Audit of USAID Resources Managed by Centre for Rights Education and Awareness (CREAW) Under Cooperative Agreement No. AID-623-A-11-00028 for the Period July 8, 2011, Through December 31, 2014	4	QC
4-623-15-008-N	9/3/15	Agency Contracted Audit of USAID Resources Managed by Egerton University-Tegemeo Institute Under Tegemeo Agricultural Policy and Research Analysis II (TAPRA II) Program, Cooperative Agreement No. AID-623-A-12-00022 for the Year Ended June 30, 2014	2	QC
4-623-15-009-N	9/10/15	Agency Contracted Closeout Audit of USAID Resources Managed by Transparency International Kenya Under Cooperative Agreement No. 623-A-11- 00036 for the Period October 13, 2011, Through November 28, 2014		
4-623-15-010-N	9/14/15	Agency Contracted Audit of USAID Resources Managed by African Medical Research Foundation (AMREF) Kenya for APHIAplus Northern Arid Land Service (IMARISHA) Project Under Cooperative Agreement No. AID-623-A-12-00015, APHIAplus Health Service Delivery Project, Rift Valley Zone 3 (Nuru Ya Bonde) Under Subagreement No. FCO#616070/0569.0002, and APHIAplus Kamili Project Under Subagreement No. 11-SBA-016 for the Year Ended September 30, 2014	14	QC

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4-613-15-011-N	9/16/15	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	1,484 1,306	QC UN
4-621-15-070-R	4/2/15	Audit of USAID Resources Managed by Women in Law and Development in Africa (WILDAF) Under Cooperative Agreement No. 621-A-00-10-00004-00 for the Year Ended December 31, 2013		
4-621-15-071-R	4/13/15	Audit of USAID Resources Managed by Tanzania Community Civic Initiatives (TACCI) Under Cooperative Agreement No. 621-A-00-12-00005-00, Creative Encounters in Human Rights in Tanzania–Tuamke Sasa, for the Period July 11, 2012, Through December 31, 2013	10 10	QC UN
4-674-15-072-R	4/13/15	Audit of USAID Resources Managed by Networking HIV/AIDS Community of South Africa (NACOSA) Under Cooperative Agreement No. AID-674-A-13-0005 for the Period October 29, 2012, Through March 31, 2014	37 27	QC UN
4-674-15-073-R	4/13/15	Audit of USAID Resources Managed by AgriAids Under Cooperative Agreement No. 674-A-12-00027 for the Period January 16, 2013, Through September 30, 2013	3	QC
4-674-15-074-R	4/14/15	Audit of USAID Resources Managed by HIV South Africa (HIVSA) Under Agreement No. AID-674-A-13-00006 for the Period March 1, 2013, Through September 30, 2013	4	QC

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4-902-15-075-R	4/14/15	Closeout Audit of USAID Resources Managed by Africa Centre for Holistic Management (ACHM) Under Grant Agreement No. DFD-G-00-10- 00084-00 and Subagreement No. 12-ZRR-G-G-0491 for the Period January 1, 2013, Through February 28, 2014		
4-696-15-076-R	4/14/15	Audit of USAID Resources Managed by Caritas Rwanda Under Cooperative Agreement No. AID-696-A-12-00003, Gimbuka Program and Subagreement IIL-AA- 12-03, Ejo Heza Project for the Year Ended December 31, 2013	360	QC
4-612-15-077-R	4/15/15	Audit of USAID Resources Managed by Mulanje Mountain Conservation Trust, Mountain Biodiversity Increases Livelihood Security - Mount Mulanje (MOBILISE) Under Cooperative Agreement No. 674-A-00-10-00019-00 for the Year Ended September 30, 2012		
4-613-15-078-R	4/16/15	Audit of USAID Resources Managed by Zimbabwe Human Rights Association Under Cooperative Agreement No. AID-613-A-12-00006, Citizen Participation in Democratic Processes Program, for the Year Ended September 30, 2013	35 35	QC UN
4-674-15-079-R	4/16/15	Audit of USAID Resources Managed by Childline Mpumalanga Under Cooperative Agreement No. 674-A-13-00010 for the Year Ended March 31, 2014	27 26	QC UN

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4-621-15-080-R	5/6/15	Audit of USAID Resources Managed by Deloitte Consulting Limited, Tanzania Under Cooperative Agreement No. AID-621-A-12-0004, Comprehensive and Sustainable Clinical and Community HIV/AIDS Services Program (TUNAJALI II), and Cooperative Agreement No. 621-A-00-11-00005-00, Building Organization Capacity for Results Program (BOCAR), for the Year Ended December 31, 2013	4	QC
4-612-15-081-R	5/6/15	Audit of USAID Resources Managed by Banja La Mtsogolo Under Cooperative Agreement No. AID-612-A-12-00001 for the Year Ended December 31, 2013	65 38	QC UN
4-674-15-082-R	5/6/15	Audit of USAID Resources Managed by Child Welfare Bloemfontein & Child Line Free State Under Agreement No. AID-674-A-13-00003 for the Period November 1, 2012, Through March 31, 2014	2 2	QC UN
4-623-15-083-R	5/6/15	Audit of USAID Resources Managed by East, Central, and Southern African Health Community (ECSA-HC) Under Strategic Objective Grant Agreement No. 623-SOAG6230011.02-600-87 (As amended by Implementation Letters No. 8, 10, and 11) and 6230011.02-690-0020 for the Year Ended June 30, 2014	13	QC
4-674-15-084-R	5/15/15	Audit of USAID Resources Managed by Foundation for Professional Development (Pty) Ltd. Under Cooperative Agreement No's. AID-674-A-12- 00013, AID-674-A-12-00017, AID-674-A-12-0026, AID-674-A-12-00037 and Closeout Audit for Cooperative Agreement 674-A-00-08-0006-00 for the Year Ended December 31, 2013		

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4-617-15-085-R	5/28/15	Audit of USAID Resources Managed by RECO Industries Ltd. Under Cooperative Agreement No. AID-617-A-12-00004 for the Year Ended June 30, 2014		
4-674-15-086-R	5/28/15	Audit of USAID Resources Managed by Children in Distress Network Under Cooperative Agreement No. AID-674-A-13-00011 for the Year Ended March 31, 2014	3	QC
4-674-15-087-R	5/29/15	Audit of USAID Resources Managed by National Association of Child Care Workers (NACCW) Under Cooperative Agreement No. 674-A-13-00009 for the Year Ended March 31, 2014		
4-902-15-088-R	5/29/15	Audit of USAID Resources Managed by African Development Solutions (ADESO) Under Grant Nos. AID-FFP-G-11-00068 (closeout), AID-OFDA-G-12-00163 (closeout), AID-OFDA-G-12-00153 (closeout), AID-OFDA-G-11-00244 (closeout), AID-OFDA-G-11-00180 (closeout), AID-OFDA-G-13-00165, AID-OFDA-G-13-00145, and Cooperative Agreement No. AID-623-A-12-00026 for the Year Ended December 31, 2013	46	QC
4-674-15-089-R	6/1/15	Audit of USAID Resources Managed by Mothers2Mothers South Africa NPC Under Cooperative Agreements Nos. AID-674-A-00-12-00030, AID-623-A-11-00020 (closeout), and AID-674-A-13-00015 and Subagreements Nos 36521-02, UL-00-9-180-02068-0-00, and LMS-Southern Africa CRTA 10-1 (closeout), for the Year Ended December 31, 2013	272 253	QC UN



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4-621-15-090-R	6/1/15	Audit of USAID Resources Managed by Pastoral Activities and Services for People Living with AIDS in Dar es Salaam Archdiocese (PASADA) Under Cooperative Agreement No. AID-621-A-11-00002 for the Year Ended December 31, 2013		
4-617-15-091-R	6/1/15	Audit of USAID Resources Managed by Pearl Capital Partners Uganda Limited Under Grant Agreement No. AID-617-G-13-00001 for the Period February 7, 2013, Through June 30, 2014	58	QC
4-617-15-092-R	6/2/15	Closeout Audit of USAID Resources Managed by Mulago-Mbarara Teaching Hospitals' Joint AIDS Program (MJAP) Under Cooperative Agreement No. AID-617-A-09-00006 for the Period October 1, 2013, Through August 19, 2014		
4-621-15-094-R	6/4/15	Audit of USAID Resources Managed by Selian Lutheran Hospital Under Cooperative Agreement No. AID-621-A-11-00004, Optimizing Comprehensive HIV/AIDS Services in Tanzania, for the Year Ended December 31, 2013		
4-613-15-095-R	6/10/15	Audit of USAID Resources Managed by Tree of Life Trust (TOL) Under Cooperative Agreement No. AID-613-A-13-00001 for the Year Ended December 31, 2014	5	QC
4-615-15-096-R	6/10/15	Audit of USAID Resources Audit of USAID Resources Managed by Moi Teaching and Referral Hospital Under Agreement No. AID-615-A-12-00001 for the Period March 17, 2012, to September 30, 2013	135 76	QC UN

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4-617-15-097-R	6/17/15	Audit of USAID Resources Managed by Hospice Africa Uganda Under Agreement No. 617-A-00-05-00010-00 for the Year Ended March 31, 2014		
4-663-15-098-R	6/17/15	Audit of USAID Resources Managed by Justice For All-Prison Fellowship Ethiopia Under Cooperative Agreement No. AID-663-A-13-00008 for the Period August 19, 2013, Through July 31, 2014		
4-674-15-099-R	6/17/15	Audit of USAID Resources Managed by African Palliative Care Association Under Cooperative Agreement No. 674-A-00-09-00112-00 and Subagreement No. H-F3-BOT-07-P-PTR-APBO for the Year Ended March 31, 2014		
4-615-15-100-R	6/18/15	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		
4-674-15-102-R	7/6/15	Audit of USAID Resources Managed by Future Families Under Cooperative Agreement No. AID-674-A-13-00012 for the Year Ended March 31, 2014	740 740	QC UN

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4-674-15-106-R	7/20/15	Audit of USAID Resources Managed by HIV South Africa NPC (HIVSA) Under Cooperative Agreement No. AID-674-A-13-00006 and Subaward No. AID-674-A-12-00015, Through Anova Health Institute NPC for the Year Ended September 30, 2014		
4-936-15-107-R	7/20/15	Audit of USAID Resources Managed by Christian Social Services Commission (CSSC) Under Cooperative Agreement No. GHN-A-00-07-00012-00 Malaria Communities Program for the Period January 1, 2010, Through September 30, 2012 (closeout), Subcontract No. 2009-10, Tanzania Human Resource Capacity Project, for the Period October 1, 2009, Through April 30, 2013 (closeout), and Subcontract No. C-UST06/1/CSSC for the Period January 18, 2012, Through December 31, 2013		
4-696-15-108-R	8/3/15	Audit of USAID Resources Managed by African Evangelistic Enterprise Rwanda Under Cooperative Agreement No. AID-696-A-12-00005 and Subgrant No. ILLP-AA-12-05 for the Year Ended December 31, 2014	3	QC
4-617-15-109-R	8/3/15	Closeout Audit of USAID Resources Managed by The AIDS Support Organization (TASO) Uganda Limited Under Cooperative Agreement No. 617-A-09-00005-00 for the Period January 1, 2014, Through July 23, 2014	10 10	QC UN
4-674-15-110-R	8/5/15	Audit of USAID Resources Managed by Kheth'Impilo Aids Free Living Under Cooperative Agreements No. AID-674-A-12-00018, No. AID-674-A-12-00039 and Subaward No. AID-674-A-12-000020, Through Right to Care, for the Year Ended September 30, 2013	30 22	QC UN

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4-612-15-111-R	8/20/15	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, and Sub-Agreement No. 674-A-00-10-00035-00, EQUIP Program, for the Year Ended September 30, 2014		
4-613-15-112-R	8/20/15	Audit of USAID Resources Managed by Organization for Public Health Interventions and Development Trust Under Cooperative Agreement No. AID-613-A-12-00003 for the Year Ended September 30, 2014	1,694 1,630	QC UN
4-663-15-113-R	8/20/15	Audit of USAID Resources Managed by Precise Consult International Private Limited Company Under Cooperative Agreement No. AID-663-A-12-00011, Ethiopia Sustainable Agri Business Incubator Program for the Period, November 1, 2012, Through July 7, 2014		
4-674-15-114-R	9/1/15	Audit of USAID Resources Managed by AgriAids Under Cooperative Agreement No. 674-A-12-00027 for the Year Ended September 30, 2014	3 2	QC UN
4-613-15-115-R	9/1/15	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, 2014	16 16	QC UN
4-663-15-116-R	9/1/15	Closeout Audit of USAID Resources Managed by FreAddis Ethiopia Yesetoch Merja Mahiber Under Cooperative Agreement No. AID-663-A-10-00001, Girls Scholarship Program, for the Period September 1, 2013, Through November 30, 2014		

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4-674-15-117-R	9/1/15	Audit of USAID Resources Managed by Witkoppen Health and Welfare Centre Under Cooperative Agreement No. AID-674-A-12-00033 and Subaward Under Right to Care Agreement No. AID-674-A-12-00020, for the Year Ended September 30, 2014		
4-613-15-118-R	9/1/15	Audit of USAID Resources Managed by Southern African Parliamentary Support Trust Under Cooperative Agreement No. 613-A-12-00005, for the Year Ended September 30, 2014	20	QC
4-674-15-119-R	9/1/15	Audit of USAID Resources Managed by Regional Psychosocial Support Initiative (REPSSI) Under Cooperative Agreement No. AID-674-A-13-00004, for the Year Ended December 31, 2014	4	QC
4-656-15-120-R	9/3/15	Audit of USAID Resources Managed by N'weti -Comunicação Para Saúde Under Cooperative Agreement No. 656-A-13-09-00005, for the Period June 11, 2013, Through December 31, 2014		
4-623-15-121-R	9/3/15	Audit of USAID Resources Managed by Kenya Community Development Foundation (KCDF) Under Cooperative Agreement No. AID-623-A-11-00013, Global Give Back Circle Program, for the Year Ended September 30, 2014	11	QC
4-674-15-122-R	9/3/15	Audit of USAID Resources Managed by Anova Health Institute NPC Under Cooperative Agreement Nos. 674-A-12-00015, 674-A-12-00028 and Johns Hopkins Health and Education in South Africa Under Subaward No. JHHESA-01- 09 (closeout), for the Year Ended September 30, 2014		

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4-663-15-123-R	9/4/15	Audit of USAID Resources Managed by Tigray Youth Association Under Cooperative Agreement No. AID-663-A-13-00001, for the Period April 8, 2013, Through July 7, 2014	I	QC
4-611-15-124-R	9/4/15	Audit of USAID Resources Managed by Luapula Foundation Under Agreement No. AID-611-A-13-00005, for the Year Ended September 30, 2014		
4-617-15-125-R	9/4/15	Audit of USAID Resources Managed by Uganda Health Marketing Group Under Cooperative Agreement No. AID-617-A-12-00007, Sub-Grant UG-00-9-290-02114-0-00 (EGPAF), Sub-Grant Under AID-617-A-12-00005 (Plan International), Sub-Grant Under UG-AID-617-A-13-0000-3 (FHI360), and closeout audit UG-AFFORD-16, for the Year Ended September 30, 2014		
4-615-15-126-R	9/4/15	Audit of USAID Resources Managed by Children of God Relief Institute (COGRI) Under Agreement No. AID-623-A-00-13-00001, for the Year Ended December 31, 2014		
4-615-15-127-R	9/14/15	Audit of USAID Resources Managed by Ananda Marga Universal Relief Team (AMURT) Under Cooperative Agreement No. AID-615-A-13-00003, Subaward No. ION 906009293-22 (Under JHPIEGO Corporation), Subaward No. AID.1568-03289-GRT (Under Program for Appropriate Technology in Health PATH) and Subaward No. KE-095, closeout (Under Pathfinder International), for the Period June 26, 2013, Through December 31, 2014		

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4-613-15-128-R	9/14/15	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	41	QC
5-367-15-005-N	8/19/15	Financial Audit of the Statement of Program Income Earned and Used Under the Ghar Ghar Maa Swasthya (GGMS) Program, USAID/Nepal Cooperative Agreement No. AID-367-A-10-00002, Managed by Nepal CRS Company Pvt Ltd. (CRS), for the Period From May 1, 2010, to April 30, 2015	551	QC
5-176-15-021-R	4/13/15	Financial Audit of the Program “Western Kazakhstan Community Dialogue,” USAID/Central Asia’s Grant Agreement No. AID-176-A-12-00018, Managed by the Association of Legal Entities Civic Alliance of Mangistau Oblast for the Development of Civic Society (CAMO), for the Period From September 26, 2012, to December 31, 2013		
5-492-15-022-R	4/21/15	Financial Audit of the “Education Governance Effectiveness Program,” USAID/Philippines’ Cooperative Agreement No. AID-492-A-13-00008, Managed by the Synergeia Foundation, Inc. (Synergeia), for the Period From May 31, 2013, to December 31, 2013	5 5	QC UN
5-442-15-023-R	4/21/15	Financial Audit of USAID Resources Managed by the Khmer HIV/AIDS NGO Alliance (KHANA), for the Year Ended December 31, 2013		

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5-116-15-024-R	4/21/15	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, 2013, to July 31, 2014	8	QC
5-492-15-025-R	5/13/15	Financial Audit of the Project “Water Security Under Climate Risks: A Philippine Climate Change Adaptation Strategy for the Agriculture Sector,” USAID/Philippines’ Cooperative Agreement No. AID-492-G-12-00005, Managed by the University of the Philippines Los Banos Foundation, Inc. (UPLBFI), for the Period From September 7, 2012, to December 31, 2013	30 1	QC UN
5-497-15-026-R	5/14/15	Financial Audit of the “Community Empowerment of People Against Tuberculosis (CEPAT) Program,” USAID/Indonesia’s Cooperative Agreement No. AID-497-A-13-00003, Managed by the Lembaga Kesehatan Nahdlatul Ulama (LKNU), for the Period From November 8, 2012, to December 31, 2013	15 15	QC UN
5-492-15-027-R	5/29/15	Closeout Audit of the Program “Upscaling Forest Restoration Efforts in Key Biodiversity Areas,” USAID/Philippines Cooperative Agreement No. AID-492-A-11-00004, Managed by the Foundation for the Philippine Environment, Inc. (FPE), for the Period From July 1, 2012, to December 31, 2013		



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5-492-15-028-R	6/9/15	Closeout Audit of the Project “Reducing Threats to Philippine Biodiversity and Ecosystems Thru Environmental Law Enforcement Capacity Strengthening,” USAID/Philippines Cooperative Agreement No. AID-492-A-12-00002, Managed by the Tanggol Kalikasan, Inc., for the Period From January 1, 2013, to February 28, 2014		
5-492-15-029-R	6/10/15	Financial Audit of the Program “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,” USAID/Philippines’ Cooperative Agreement No. AID-492-A-12-00009, Managed by the Integrated Midwives Association of the Philippines, Inc. (IMAP), for the Period From October 1, 2012, to December 31, 2013	24 3	QC UN
5-116-15-030-R	6/16/15	Financial Audit of USAID Funds Managed by the Eurasia Foundation of Central Asia-Kyrgyzstan (EFCA-Kyrgyzstan), for the Period From January 1, 2013, to December 31, 2013		
5-486-15-031-R	6/22/15	Financial Audit of USAID Resources Managed by the Freeland Foundation (Freeland), for the Period From January 1, 2013, to December 31, 2013		
5-367-15-032-R	6/23/15	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 16, 2013, to July 16, 2014	51	QC

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5-497-15-033-R	6/26/15	Financial Audit of USAID Funds Managed by Perhimpunan Pengembangan Media Nusantara (PPMN/Indonesian Association for Media Development), for the Periods Ending April 30, 2014, and July 15, 2014	2 2	QC UN
5-492-15-034-R	6/26/15	Financial Audit of USAID Funds Managed by Orient Integrated Development Consultants, Inc. (OIDCI), for the Period From January 1, 2013, to December 31, 2013		
5-383-15-035-R	6/29/15	Financial Audit of the “Active Apparel Alliance Programme,” USAID/Sri Lanka’s Cooperative Agreement No. 383-A-00-10-00506-00, Managed by the MAS Active (Private) Limited (MAS Active), for the Period From January 1, 2012, to March 31, 2013		
5-386-15-036-R	7/7/15	Financial Audit of the Health of the Urban Poor Program, USAID/India Cooperative Agreement No. 386-A-00-09-00305-00, Managed by the Population Foundation of India (PFI), for the Period From April 1, 2013, to March 31, 2014		
5-386-15-037-R	7/7/15	Financial Audit of the “South Asia Regional Initiative for Energy Integration (SARI/EI) Program,” USAID/India’s Cooperative Agreement No. AID-386-A-12-00006, Managed by the Integrated Research & Action For Development (IRADe), for the Period From April 1, 2013, to March 31, 2014	7	QC
5-388-15-038-R	7/9/15	Financial Audit of the Program “Marketing Innovation for Health,” USAID/Bangladesh Cooperative Agreement No. AID-388-A-12-00003, Managed by Social Marketing Company (SMC), for the Period From July 26, 2012, to September 30, 2013		

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5-492-15-039-R	7/16/15	Financial Audit of the Project “C.H.A.N.G.E.-Communication for Health Advancement Through Networking and Governance Enhancement,” USAID/Philippines’ Contract No. AID-492-C-13-00005, Managed by Campaigns & Grey Philippines, for the Period From February 1, 2013, to December 31, 2013	910	QC
5-386-15-040-R	7/21/15	Financial Audit of the “Reproductive Maternal Newborn and Child Health (RMNCH) Program,” USAID/India’s Cooperative Agreement No. 386-A-13-00002, Managed by the Impact Foundation (India), for the Period From March 4, 2013, to March 31, 2014	30	QC
5-383-15-041-R	7/22/15	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, 2013, to March 31, 2014	51 40	QC UN
5-386-15-042-R	7/23/15	Financial Audit of the Partnership on Women’s Entrepreneurship in Clean Energy (wPOWER) Program, USAID/Indias Cooperative Agreement No. 386-A-12-00008, Managed by the Swayam Shikshan Prayog Ltd. (SSP), for the Period From April 1, 2013, to March 31, 2014	7	QC

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5-442-15-043-R	7/24/15	Closeout Audit of the Together for Good Health Program, USAID/Cambodia's Cooperative Agreement No. 442-A-00-08-00007-00, Managed by the Reproductive Health Association of Cambodia (RHAC), for the Period From January 1, 2013, to March 31, 2014	9 9	QC UN
5-386-15-044-R	9/11/15	Financial Audit of the "South to South HIV/AIDS Resource Exchange (SHARE) Project," USAID/India's Cooperative Agreement No. 386-A-12-00004, Managed by the Voluntary Health Services (VHS), for the Period From July 12, 2012, to March 31, 2014	6	QC
5-383-15-045-R	9/15/15	Closeout Audit of the "Water Supply, Sanitation and Hygiene Project," USAID/Sri Lanka's Cooperative Agreement No. AID-383-A-12-00001, Managed by the PALM Foundation, for the Period From July 1, 2012, to January 31, 2014	63 46	QC UN
5-383-15-046-R	9/18/15	Closeout Audit of "Northern Horticulture Project," USAID/Sri Lanka's Cooperative Agreement No. AID-383-A-00-10-00503-00, Managed by the Cargills (Ceylon) PLC, for the Period From April 1, 2010, to March 31, 2014	113 110	QC UN
5-497-15-047-R	9/21/15	Financial Audit of USAID/Indonesia's Resources Managed by the Yayasan WWF Indonesia (YWWF/I), for Various Periods Ending December 31, 2013, and June 30, 2014		

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5-176-15-048-R	9/23/15	Financial Audit of the Program “Enhancing Transboundary Water Cooperation,” USAID/Central Asia Cooperative Agreement No. AID-176-A-12-00007-00, Managed by the Regional Environmental Centre for Central Asia (CAREC), for the Period From January 1, 2014, to December 31, 2014		
5-116-15-049-R	9/28/15	Closeout Audit of the Project “Conflict Mitigation Through Targeted Analysis and Community Action in Kyrgyzstan,” USAID/Kyrgyz Republic’s Cooperative Agreement No. AID-176-A-1200002-00, Managed by Agence d’aide a la Cooperation Technique et au Developpement (ACTED), for the Period From January 1, 2012, to April 30, 2014		
5-386-15-050-R	9/28/15	Financial Audit of the Project “The HIV/AIDS Partnership: Impact Through Prevention, Private Sector and Evidence-Based Programming (PIPPSE),” USAID/India Cooperative Agreement No. AID-386-A-12-00003, Managed by the Public Health Foundation of India (PHFI), for the Period From April 1, 2013, to March 31, 2014	3,631 16	QC UN
7-620-15-001-N	9/23/15	Close out 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	7,584 7,185	QC UN

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7-675-15-011-R	5/28/15	Recipient-Contracted audit of USAID Resources Managed by Centre Africain de Formation pour le Developpement (CENAFOD) (Cooperative Agreement No. AID-675-A-13-00001), for the Period April 2, 2013, to August 31, 2014	4	QC
7-685-15-012-R	5/29/15	Recipient-Contracted Audit of USAID Resources Managed by the Agency for the Development of Social Marketing (ADEMAS) Under the Cooperative Agreement No. AID-685-A-12-00002, for the Period January 1, 2013, to December 31, 2013, and Closeout Procedures of Cooperative Agreement No. AID-685-A-00-03-0018	13 13	QC UN
7-675-15-013-R	8/31/15	Closeout Recipient-Contracted Audit of USAID Resources Managed by the Centre Africain de Formation Pour le Developpement (CENAFOD), Under Cooperative Agreement No. AID-675-A-13-00001, for the Period April 2, 2013, to November 30, 2014	4	QC
8-278-15-002-N	4/27/15	Audit of the Cost Representation Statement of Costs Incurred by Al Nasher Technical Services Company, USAID Contract Number 278-C-00-11-00403-00, for the Period From November 30, 2010, to November 29, 2013		
8-278-15-003-N	4/27/15	Closeout Audit of the Cost Representation Statement of USAID Resources Managed by Engicon, Contract Number 278-C-00-07-00313-00, Upgrade of Mafraq Wastewater Treatment Plant Project, for the Period From June 25, 2007, to June 24, 2012	2	QC

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8-267-15-005-D	6/10/15	Independent Audit of Costs Incurred and Billed by G4S Risk Management Ltd. Under Master Service Agreement 0209703-003-001 With Research Triangle Institute, USAID Contract Numbers 267-C-00-05-00505 and 267-CO-DFD-I-03-05-00128, Local Governance Program, for the Period From April 5, 2009, to September 30, 2011	6,632 6,632	QC UN
8-267-15-006-D	6/10/15	Independent Audit of Costs Incurred and Billed by Unity Resources Group, Subcontract Number IDG 31-2 With Research Triangle Institute, USAID Contract Numbers 267-C-00-05-00505 and 267-CO-DFD-I-3-05-00128, Local Governance Program, for the Period From January 2008 to March 2009	688	QC
8-294-15-012-O	4/29/15	Closeout Examination of Arab Brothers for Precast Industries and Contracting Company Ltd.'s Compliance With Terms and Conditions of Subcontract Number 2013-0007 Under Prime International Relief & Development (IRD), Indefinite Quantity Contract Number AID-294-I-00-08-00217, Task Order Number AID-294-TO-13-00005, Infrastructure Needs Program I, for the Period From May 12, 2013, to September 25, 2014		
8-294-15-014-O	4/28/15	Closeout Compliance Examination of Al Bushra Al Waida Company, Fixed Price Subcontracts Number INP-01-06-12-SC00002 (61) and INP-06-10-12-SC0004 (287) Under Prime, Black & Veatch Special Projects Corporation, Indefinite Quantity Contract Number 294-I-00-10-00205-00, Task Order Number I, Infrastructure Needs Program II, for the Period From June 29, 2012, to October 31, 2013		

**Financial Audits**  
**(Including Recipient-Contracted Audits and Audits Conducted by Independent Public Accountants or DCAA)**  
**Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use**  
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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
8-294-15-015-O	5/18/15	Closeout Examination of Saqqa and Khoudary Co. Ltd Compliance With Terms and Conditions of Indefinite Quantity Contract Number 294-I-13-00002, Infrastructure Needs Program II, Task Order Number AID-294-TO-13-00009, Biddu–Beit Anan Road, for the Period From September 18, 2013, to July 1, 2014		
8-263-15-015-R	4/28/15	Closeout Audit of the Fund Accountability Statement of Coptic Evangelical Organization for Social Services (CEOSS), Micro Credit for Poverty Alleviation Project, USAID Agreement Number 263-A-11-00003, for the Period From June 30, 2011, to March 31, 2014		
8-294-15-016-O	6/10/15	Closeout Examination of Al-Quds University's Compliance With the Terms and Conditions of Subcontract Number 252 Under Prime AMIDEAST, Cooperative Agreement Number 294-A-00-07-00214-00, Model Schools Network Program, for the Period From July 31, 2008, to June 30, 2012		
8-263-15-016-R	5/7/15	Closeout Audit of the Fund Accountability Statement of USAID Resources Managed by Transparency International e. V., Berlin, Germany, Grant Number 263-A-00-10-00076-00, for the Period From January 1, 2013, to September 27, 2013		



**Financial Audits**  
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**Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use**  
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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
8-294-15-017-O	6/21/15	Closeout Examination of Kayan Company for General Trading and Industry's Compliance With Terms and Conditions of Subcontract Number 24044-12-GS-SA007 Under Subawardee Global Communities Under Prime Mercy Corps, Cooperative Agreement Number 294-A-00-10-00210-00, Palestinian Community Assistance Program, for the Period From December 13, 2011, to April 30, 2012		
8-263-15-017-R	5/7/15	Closeout Audit of the Fund Accountability Statement of the Egyptian Foundation for Enterprise Development (LEAD), USAID Agreement Number 263-A-00-03-00049-00, for the Period From January 1, 2010, to June 30, 2012	4	QC
8-294-15-018-O	6/21/15	Closeout Examination of Kuhail and Safadi Company for General Trading and Contracting Ltd. Compliance With Terms and Conditions of Subcontract Number 24044-12-GS-SA012 Under Subawardee, Global Communities, Under Prime Mercy Corps, Cooperative Agreement Number 294-A-00-10-00210-00, Palestinian Community Assistance Program, for the Period From July 10, 2012, to June 30, 2013		

**Financial Audits**  
**(Including Recipient-Contracted Audits and Audits Conducted by Independent Public Accountants or DCAA)**  
**Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use**  
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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
8-294-15-019-O	6/21/15	Closeout Examination of Foujo Company for General Contracts Compliance With Terms and Conditions of Subcontract Number 24044-12-GS-SA011 Under Subawardee, Global Communities, Under Prime, Mercy Corps, Cooperative Agreement Number 294-A-00-10-00210-00, Palestinian Community Assistance Program, for the Period From January 11, 2012, to July 30, 2012		
8-294-15-020-O	6/28/15	Closeout Examination of Abu Haniyah Company for Development and Construction Compliance With Terms and Conditions of Subcontract Numbers E04-WSO-NW-130 and E04-WSO-NW-140, Under American Near East Refugee Aid (ANERA), Cooperative Agreement Number 294-A-00-08-00219-00, Emergency Water and Sanitation Program II, for the Period From August 28, 2012, to September 25, 2013		
8-294-15-020-R	6/10/15	Closeout Audit of Locally Incurred Costs by House of Water and Environment, Subawards Number 123, 124, 155, and 311 Under Prime, Black & Veatch Special Projects Corporation, Infrastructure Needs Program II, Indefinite Quantity Contract Number 294-I-00-10-00205-00, Task Order Number 1, for the Period From April 5, 2012, to December 31, 2013	57	QC

**Financial Audits**  
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**Accountants or DCAA)**  
**Associated Questioned Costs, Unsupported Costs, and Value of Recommendations**  
**That Funds Be Put to Better Use**  
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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
8-294-15-021-O	6/28/15	Closeout Examination of Al Remah General Contracting Company Compliance With Terms and Conditions of Subcontract Numbers E05-H-SW-149 and E04-H-SW-109, Under American Near East Refugee Aid (ANERA), Cooperative Agreement Number 294-A-00-08-00219-00, Emergency Water and Sanitation Program II, for the Period From July 1, 2012, to August 31, 2013		
8-294-15-021-R	6/10/15	Closeout Audit of Locally Incurred Costs by Consulting Engineering Center, Subawards Number 301, 304, 305, and 306 Under Prime, Black & Veatch Special Projects Corporation, Infrastructure Needs Program II, Indefinite Quantity Contract Number 294-I-00-10-00205-00, Task Order Number I, for the Period From May 5, 2012, to December 31, 2013	196	QC
8-294-15-022-O	6/28/15	Closeout Examination of Al Tayma' Company for Contracting Compliance With Terms and Conditions of Subcontract Number E04-WSO-NW-132 Under American Near East Refugee Aid (ANERA), Cooperative Agreement Number 294-A-00-08-00219-00, Emergency Water and Sanitation Program II, for the Period From August 8, 2012, to April 8, 2013		
8-278-15-022-R	6/21/15	Audit of the Fund Accountability Statement of USAID Resources Managed by the Royal Society for the Conservation of Nature Under Cooperative Agreement Number 278-A-00-08-00320-00, Nature-Driven Rural Development in Southern Jordan Project, for the Period From January 1, 2011, to December 31, 2013		

**Financial Audits**  
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**Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use**  
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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
8-294-15-023-O	6/28/15	Closeout Examination of Arrwaq Company for Contracting and General Trade Compliance With Terms and Conditions of Subcontract Number E04-SA-GS-126 Under American Near East Refugee Aid (ANERA), Cooperative Agreement Number 294-A-00-08-00219-00, Emergency Water and Sanitation Program II, for the Period From September 19, 2012, to September 29, 2013		
8-294-15-023-R	6/21/15	Closeout Audit of USAID Resources Managed by Maghazi Community Rehabilitation Society Under Subgrant Number PCAP-CARE-E2FII-2-2011, Eye to the Future Project, Under Subawardee, Cooperative for Relief and Assistance Everywhere (CARE), Under Prime, Mercy Corps, Cooperative Agreement Number 294-A-00-10-00210-00, Palestinian Community Assistance Program, for the Period From December 1, 2011, to June 30, 2013		
8-294-15-024-O	6/28/15	Closeout Examination of Aseel Company for Trade and Contracting Compliance With Terms and Conditions of Subcontract Number E04-SA-GS-125 Under American Near East Refugee Aid (ANERA), Cooperative Agreement Number 294-A-00-08-00219-00, Emergency Water and Sanitation Program II, for the Period From November 5, 2012, to June 6, 2013		

**Financial Audits**  
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**Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use**  
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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
8-294-15-024-R	6/21/15	Closeout Audit of USAID Resources Managed by El Amal Rehabilitation Society–Rafah Under Subgrant Number PCAP-CARE-E2FII-5-2011, Eye to the Future Project, Under Subawardee, Cooperative for Relief and Assistance Everywhere (CARE), Under Prime Mercy Corps, Cooperative Agreement Number 294-A-00-10-00210-00, Palestinian Community Assistance Program, for the Period From December 1, 2011, to June 30, 2013		
8-294-15-025-O	6/28/15	Closeout Examination of Balsam Company for General Contracting Compliance With Terms and Conditions of Subcontract Numbers E04-H-NW-113 and E04-H-NW-111 Under American Near East Refugee Aid (ANERA), Cooperative Agreement Number 294-A-00-08-00219-00, Emergency Water and Sanitation Program II, for the Period From May 23, 2012, to February 28, 2013		
8-294-15-025-R	6/21/15	Closeout Audit of USAID Resources Managed by East Jerusalem-Young Mens Christian Association Under Subgrant Number IOCC-PCAP-IFSVFG-01-I-20711, Under Subawardee International Orthodox Christian Charities, Under Prime Mercy Corps, Cooperative Agreement Number 294-A-00-10-00210-00, Palestinian Community Assistance Program (PCAP), for the Period From November 1, 2011, to June 15, 2013		

**Financial Audits**  
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**Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use**  
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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
8-294-15-026-O	6/28/15	Closeout Examination of Farash for General Contracting Company Compliance With Terms and Conditions of Subcontract Number E04-H-SW-115 Under American Near East Refugee Aid (ANERA), Cooperative Agreement Number 294-A-00-08-00219-00, Emergency Water and Sanitation Program II, for the Period From April 24, 2012, to December 24, 2012		
8-294-15-026-R	6/21/15	Closeout Audit of USAID Resources Managed by Jabalia Rehabilitation Society, Subgrant Number PCAP-CARE-E2FII-I-2011, Eye to the Future Project, Under Subawardee, Cooperative for Relief and Assistance Everywhere (CARE), Under Prime Mercy Corps, Cooperative Agreement Number 294-A-00-10-00210-00, Palestinian Community Assistance Program, for the Period From December 1, 2011, to June 30, 2013		
8-294-15-027-O	6/30/15	Closeout Examination of Abu Dayya and Salman Company for Contracting and General Trading Compliance With Terms and Conditions of Subcontract Numbers E04-SA-GS-121 and E04-SA-GS-124 Under American Near East Refugee Aid (ANERA), Cooperative Agreement Number 294-A-00-08-00219-00, Emergency Water and Sanitation Program II, for the Period From May 15, 2012, to February 20, 2013		

**Financial Audits**  
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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
8-294-15-028-O	6/30/15	Closeout Examination of Saqqa and Khoudary Company's Compliance With Terms and Conditions of Subcontract Numbers E04-SA-GS-119 and E04-SA-GS-120 Under American Near East Refugee Aid (ANERA), Cooperative Agreement Number 294-A-00-08-00219-00, Emergency Water and Sanitation Program II, for the Period From July 29, 2012, to April 15, 2013		
8-165-15-028-R	7/8/15	Audit of the Fund Accountability Statement of Macedonian Civic Education Center, Interethnic Integration in Education Project, Cooperative Agreement Number AID-165-A-12-00002, and Teacher Professional and Career Development Project, Cooperative Agreement Number AID-165-A-13-00001, for the Period From January 1, 2013, Through December 31, 2013		
8-294-15-029-O	6/30/15	Closeout Examination of Shrim for Contracting Compliance With Terms and Conditions of Subcontract Number E04-WSO-SW-137 Under American Near East Refugee Aid (ANERA), Cooperative Agreement Number 294-A-00-08-00219-00, Emergency Water and Sanitation Program II, for the Period From February 27, 2013, to August 27, 2013		
8-263-15-029-R	7/16/15	Closeout Audit of USAID Resources Managed and Expenditures Incurred by Pink Cotton Under USAID/Egypt Cooperative Agreement Number AID-263-A-11-00015, Rose Cotton Project, for the Period From September 30, 2011, to June 30, 2013		

**Financial Audits**  
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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
8-294-15-030-O	6/30/15	Closeout Examination of the General Company for Construction Compliance With Terms and Conditions of Subcontract Number E04-SA-SW-141, Under American Near East Refugee Aid (ANERA), Cooperative Agreement Number 294-A-00-08-00219-00, Emergency Water and Sanitation Program II, for the Period From January 27, 2013, to August 27, 2013		
8-263-15-030-R	7/16/15	Closeout Audit of USAID Resources Managed and Expenditures Incurred by Assuit Businessmen Association Under Cooperative Agreement Number AID-263-A-11-00006, Bawader Program, for the Period From August 1, 2011, to January 31, 2014	8 8	QC UN
8-294-15-031-O	6/30/15	Closeout Examination of the Joint Venture of Hinnawi Company for General Contracting With Arabia Mechanical Contracting Company and Electro Mechanical Integrated System Company (Joint Venture) Compliance With Terms and Conditions of Subcontract Numbers E04-WSO-NW-139 Under American Near East Refugee Aid (ANERA), Cooperative Agreement Number 294-A-00-08-00219-00, Emergency Water and Sanitation Program II, for the Period From January 21, 2013, to September 29, 2013		



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**Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use**  
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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
8-294-15-032-O	6/30/15	Closeout Examination of Zahran Construction Company's Compliance With Terms and Conditions of Subcontract Number E04-H-NW-112 Under American Near East Refugee Aid (ANERA), Cooperative Agreement Number 294-A-00-08-00219-00, Emergency Water and Sanitation Program II, for the Period From July 12, 2012, to June 12, 2013		
8-294-15-033-O	6/30/15	Closeout Examination of Al Eswed Company for Contracting's Compliance With Terms and Conditions of Subcontract Number E04-WSO-CW-131 Under American Near East Refugee Aid (ANERA), Cooperative Agreement Number 294-A-00-08-00219-00, Emergency Water and Sanitation Program II, for the Period From August 16, 2012, to April 5, 2013		
8-294-15-034-O	6/30/15	Closeout Examination of Ali Abu Saffia and Partners Company for General Contracting's Compliance With Terms and Conditions of Subcontract Number E04-WSO-SW-138, Under American Near East Refugee Aid (ANERA), Cooperative Agreement Number 294-A-00-08-00219-00, Emergency Water and Sanitation Program II, for the Period From February 27, 2013, to August 27, 2013		
8-294-15-034-R	7/22/15	Audit of the Fund Accountability Statement of Locally Incurred Costs by Caritas Baby Hospital Under Cooperative Agreement Number AID-294-A-13-00003, Development of Services at Caritas Baby Hospital Project, for the Period From March 4, 2013, to March 3, 2014		

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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
8-294-15-035-O	6/30/15	Closeout Examination of Lo'loa't Al Shoyoukh Contracting Company's Compliance With Terms and Conditions of Subcontract Numbers E04-H-SW-108 and E05-WSO-SW-148 Under American Near East Refugee Aid (ANERA), Cooperative Agreement Number 294-A-00-08-00219-00, Emergency Water and Sanitation Program II, for the Period From May 7, 2012, to July 19, 2013		
8-294-15-036-R	7/22/15	Audit of the Fund Accountability Statement of USAID Resources Managed by Keshev - The Center for the Protection of Democracy In Israel Under Cooperative Agreement Number 294-A-00-10-00110-00, Press For Peace Project, for the Period From October 1, 2011, to September 30, 2012	8	QC
8-294-15-037-R	7/26/15	Closeout Audit of USAID Resources Managed by Save Youth Future Society Under two Sub-Grant Agreements, Under Catholic Relief Services, Subgrant Agreement Number PCAP-31627-02, Under Prime Mercy Corps, Cooperative Agreement Number 294-A-00-10-00210-00, Palestinian Community Assistance Program (PCAP), for the Period From January 1, 2012, to September 30, 2013		
8-278-15-038-R	8/3/15	Closeout Audit of the Fund Accountability Statement of USAID Resources Managed by the Royal Society for the Conservation of Nature Under Cooperative Agreement Number 278-A-00-10-00400-00, Eco-Tourism and Ranger Training Academy Project, for the Period From June 30, 2010, to December 30, 2013	16	QC

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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
F-306-15-002-R	9/30/15	Audit of USAID Resources Managed by the Turquoise Mountain Trust Under Cooperative Agreement Number AID-306-A-00-09-00503, Building Livelihood and Trade Project, for the Year Ended December 31, 2014	90	QC
F-306-15-026-N	4/16/15	Audit of Costs Incurred in Afghanistan by the International Organization for Migration (IOM) Under Cooperative Agreement Number 306-A-00-08-00512-00, Construction of Health and Education Facilities (CHEF), for the Period From January 19, 2008, to June 30, 2013	1,430 1,118	QC UN
F-306-15-032-N	6/25/15	Closeout Audit of USAID Resources Managed by the Afghanistan Independent Bar Association Under Cooperative Agreement No. AID-306-A-12-00001, Support to Afghanistan Independent Bar Association (SAIBA), for the Period From May 1, 2013, to September 3, 2014	6	QC
G-391-15-005-R	4/14/15	Financial Audit of the USAID Resources Managed by Forman Christian College (FCC), Under Cooperative Agreement No. AID-391-A-11-00003, Program Titled: "Construction of 360-Bed Women Hostel at Forman Christian College, Lahore," for the Period From May 1, 2012, to June 30, 2013	11	QC
G-391-15-006-R	5/12/15	Financial Audit of Contract AID-391-I-11-00003, Project Titled "Municipal Services Program (MSP), Architect and Engineering Services for Jacobabad Water, Waste Water and Solid Waste Infrastructure," Managed by A. A. Associates (AAA), for the Period From May 25, 2012, to June 30, 2013	117	QC

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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
G-391-15-007-R	6/8/15	Financial Audit of Agreement No. AID-391-A-11-00003. Program Titled “Construction of 360-Bed Women Hostel at FCC Lahore.” Managed by Forman Christian College (FCC), For the Period Ended June 30, 2014	39	QC
G-391-15-008-R	6/12/15	Closeout Financial Audit of Agreement No. AID-391-A-00-11-01230-00, Program Titled, “Tubewell Efficiency Improvement Replacement Program Phase - II,” Managed by Khushhali Bank, For the Period From January 1, 2013, to June 30, 2014		
G-391-15-009-R	6/15/15	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	5,026 5,017	QC UN
G-391-15-010-R	6/19/15	Financial Audit of Agreement No. 391-A-00-11-01206-00, “USAID Funds Managed by Dairy and Rural Development Foundation,” for the Period Ended June 30, 2014		
G-391-15-011-R	6/19/15	Financial Audit of USAID Funded Programs. Managed by Rural Support Programmes Network (RSPN), for the Year Ended June 30, 2012	3 2	QC UN
G-391-15-012-R	6/19/15	Desk Review of Financial Audit of USAID Agreements Managed by National Rural Support Programme (NRSP), For the Year Ended June 30, 2014	31	QC
G-391-15-013-R	7/2/15	Financial Audit of Agreement No. 391-A-00-10-01194-00, USAID Funds Managed by Transparency International Pakistan (TIP), for the Period Ended June 30, 2014		

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G-39I-15-014-R	7/7/15	Financial Audit of the Program Titled, “Fata Institutional Strengthening Project,” USAID/Pakistan Contract No. AID-39I-C-11-00003, Managed by Abacus Consulting Technology (Private) Limited, for the Year Ended June 30, 2014	51 2	QC UN
G-39I-15-015-R	7/8/15	Financial Audit of USAID Resources Under the Cooperative Agreement 39I-A-00-11-01203-00, “Assessment and Strengthening Program (ASP),” and Contract 39I-C-00-10-01138-00, “Monitoring and Evaluation of Infrastructure Projects in Federally Administered Tribal Areas (FATA) and Khyber Pakhtunkwa (KPK),” Managed by Associates in Development (Private) Limited (AiD), for the Year Ended June 30, 2014	11	QC
G-39I-15-016-R	7/8/15	Financial Audit of USAID Resources Under Agreement 39I-A-00-11-01202-00, Program Titled: “Assessment and Strengthening Program for Civil Society Organizations and the Government of Pakistan,” and Subrecipient Agreement Under Agreement 39I-G-00-04-01023-00, Program Titled: ‘Merit and Need Based Scholarship Program,” Managed by Lahore University of Management Sciences (LUMS), for the Year Ended June 30, 2014		

**Financial Audits**  
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G-391-15-017-R	7/14/15	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	3,514 3,496	QC UN
G-391-15-018-R	7/16/15	Financial Audit of USAID Resources Managed by A. A. Associates (AAA), Under Contract AID-391-I-11-00003 of Task Orders AID-391-TO-12-00007, Project Titled “Municipal Services Program,” for the Period From July 1, 2013, to June 30, 2014, and Task Order AID-391-TO-14-00003 (closeout audit), Project Titled: “Environmental Documentation Form of Gomal Zam Command Area Development,” for the Period From January 1, 2014, to October 31, 2014	2	QC
G-391-15-019-R	7/16/15	Financial Audit of Contract No. AID-OAA-C-12-00037, Program Titled “Monitoring and Evaluation Capacity Building for Civil Society (Grant No. 1) and SUB-GRANT-BEFARE-001, Monitoring and Site Evaluation for Civil Society (Grant No. 2),” Managed by Business Education for Afghan Refugees (BEFARe) for the Year Ended June 30, 2014	1	QC
G-391-15-020-R	7/16/15	Financial Audit Report of Contract No. AID-291-TO-13-00003, Project Titled, “Comprehensive Program Management Services.” Managed by EA Consulting (Private) Limited, for the Period From June 1, 2013, to June 30, 2014	47 46	QC UN

**Financial Audits**  
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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
G-391-15-021-R	8/3/15	Financial Audit of USAID Funded Programs, Managed by Rural Support Programmes Network (RSPN), for the Year Ended June 30, 2013		
G-391-15-022-R	8/3/15	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," for the Period From August 8, 2013, to June 30, 2014; and Task Order No. 391-TO-14-00006, "Construction at National University of Science and Technology Islamabad," for the Period From April 7, 2014, to June 30, 2014, Managed by IZHAR Construction (Pvt) Limited		
G-391-15-023-R	8/3/15	Financial Audit of Agreement No. AID-391-A-12-00001, "USAID's Agribusiness Project," Managed by Agribusiness Support Fund (ASF), for the Period From July 1, 2013, to June 30, 2014	23	QC
G-391-15-024-R	8/25/15	Financial Audit of USAID Projects Managed by Halcrow Pakistan (Private) Limited Under IQC Contract AID-391-I-11-00002 for the Year Ended December 31, 2012	14 14	QC UN
G-391-15-025-R	8/25/15	Financial Audit Report of Contract No. AID-391-C-11-00001, Project Titled, "Citizens' Voice Project," Managed by Trust for Democratic Education and Accountability (TDEA) for the Year Ended June 30, 2014		
G-391-15-026-R	8/26/15	Financial Audit of USAID Projects Managed by Halcrow Pakistan Under IQC Contract No. AID-391-I-11-00002, for the Year Ended December 31, 2013		

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**Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use**  
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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
G-391-15-027-R	8/26/15	Financial Audit of Contract No. AID-391-C-12-00001 Public Communications Project, Managed by Interflow Communications (Interflow), for the Period From November 3, 2011, to June 30, 2013	253	QC
G-391-15-028-R	9/18/15	Financial Audit of USAID Resources Under Contract AID-391-C-12-00001, Project Titled: “Public Communications Project,” Managed by Interflow Communications (Pvt.) Limited (Interflow), for the Period From July 1, 2013, to July 7, 2014	119	QC
U.S.-Based Contractors				
3-000-15-011-D	5/12/15	Associates in Rural Development, Inc. (ARD) Report on Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Year (FY) 2007	3,753 8	QC UN
3-000-15-012-D	4/13/15	Abt Associates, Inc. Report on Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Year (FY) 2007	259 259	QC UN
3-000-15-017-D	4/13/15	Creative Associates International, Inc. Report on Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Year (FY) Ended September 30, 2010	5 5	QC UN
3-000-15-018-D	4/13/15	Creative Associates International, Inc. Report on Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Year (FY) 2011	10 10	QC UN
3-000-15-019-D	4/24/15	ABT Associates, Inc. Noncompliance with the Federal Acquisition Regulation (FAR) Part 15 DCAA Memorandum dated April 2, 2015		
3-000-15-020-D	5/14/15	Nexant, Inc. Report on Submitted Amounts on Unsettled Flexibly Priced Contracts for Fiscal Years (FY) 2004 and 2005	19 13	QC UN



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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
3-000-15-021-D	5/4/15	John Snow, Inc. (JSI) Report on Compliance with Cost Accounting Standard 410 - Allocation of Business Unit General and Administrative Expense to Final Cost Objectives		
3-000-15-022-D	5/19/15	CH2M Hill International Services, Inc. Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Year (FY) 2008	601 498	QC UN
3-000-15-023-D	6/15/15	Development Associates, Incorporated Report on Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Year (FY) 2008		
3-000-15-024-D	6/16/15	Independent Audit Report on Bechtel National, Inc.'s Proposed Amounts on Unsettled Flexibly Priced Contracts for Calendar Year (CY) 2008		
3-000-15-025-D	6/15/15	Louis Berger Group, Inc.'s Global Operation Post Award Accounting System Review		
3-000-15-026-D	6/16/15	Louis Berger Group, Inc.'s Intermediate Home Office Post Award Accounting System Review		
3-000-15-027-D	6/18/15	Pathfinder International (PI) Independent Audit on Disclosed Cost Accounting Practices		
3-000-15-028-D	7/1/15	Carana Corporation Report on Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Year (FY) Ended December 31, 2007		
3-000-15-028-I	9/14/15	ECODIT LLC Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2012		
3-000-15-029-D	7/1/15	Land O'Lakes International Development Proposed Amounts on Unsettled Flexibly Priced Contracts and Cooperative Agreements for Fiscal Year (FY) 2008	124	QC

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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
3-000-15-029-I	7/23/15	Fintrac, Inc. Report on Audit of Incurred Costs for Fiscal Years (FY) Ended December 31, 2008, 2009, and 2010		
3-000-15-030-D	7/1/15	Carana Corporation Report on Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Year (FY) Ended December 31, 2008		
3-000-15-030-I	7/28/15	Fintrac, Inc. Report on Audit of Incurred Costs for Fiscal Years (FY) Ended December 31, 2011, and 2012		
3-000-15-031-D	7/7/15	Cardno Emerging Markets USA, Ltd. Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Years (FY) Ended June 30, 2009 Through 2012		
3-000-15-032-D	7/7/15	PACT, Inc. Report on Initial Disclosure Statement and Compliance of the Disclosed Accounting Practices with Applicable Cost Accounting Standards and 2 CFR Part 230		
3-000-15-033-D	7/10/15	Louis Berger Group, Inc.'s Integrated Development Post Award Accounting System Review		
3-000-15-033-I	9/3/15	Juarez & Associates Desk Review of Report on Incurred Costs for Fiscal Years Ended December 31, 2011 and 2012		
3-000-15-034-D	8/6/15	Advanced Engineering Associates International, Inc. Report on Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Years (FY) 2009 and 2010		
3-000-15-034-I	9/4/15	Juarez & Associates (Juarez) Report on Incurred Costs for Fiscal Years (FYs) Ended December 31, 2008, 2009, and 2010		

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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
3-000-15-035-D	7/29/15	University Research Co., LLC (URC) Report on Labor Floor Check for Fiscal Year (FY) 2015		
3-000-15-036-D	8/12/15	Black & Veatch Special Projects Corp. Incurred Cost Audit for Fiscal Year (FY) Ended December 31, 2009	878 661	QC UN
3-000-15-037-D	8/14/15	Black and Veatch Corporation Incurred Costs for Fiscal Years (FYs) Ended December 31, 2008 and December 31, 2009		
3-000-15-038-D	8/4/15	Management Systems International Inc. (MSI) Report on Labor Floor Check for Fiscal Year (FY) 2015		
3-000-15-039-D	9/25/15	Parsons Government Systems, Inc. Report on Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Years (FY) 2009 and 2010 (Revised)	1,626	QC
8-267-15-004-D	6/10/15	Independent Audit of Costs Incurred and Billed by Research Triangle Institute, USAID Contract Number 267-CO-DFD-I-03-05-00128, for the Period From January 1, 2009, Through September 30, 2011	2,100 1,612	QC UN
8-267-15-013-O	4/27/15	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	2,391 49	QC UN

**Financial Audits**  
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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
F-306-15-024-N	4/4/15	Closeout Audit of Costs Incurred in Afghanistan by the Joint Venture of The Louis Berger Group, Inc./Black & Veatch Special Projects Corp Under Award Number 306-I-00-06-00517 for the Afghanistan Infrastructure Rehabilitation Program for the Period October 1, 2011, to December 31, 2012	I	QC
F-306-15-027-N	4/18/15	Closeout Audit of Costs Incurred in Afghanistan by BearingPoint, Inc. - Deloitte Under Contract Number 306-GEG-I-00-04-00004, Afghanistan Economic Growth and Private Sector Strengthening Through Capacity Building Program, for the Period September 26, 2005, to September 30, 2009	29	QC
F-306-15-031-N	5/12/15	Closeout Audit of Costs Incurred by Deloitte Consulting Under Contract Number 306-C-00-07-00508-00, Afghanistan Civil Service Support Program (ACSS), for the Period From February 1, 2007, to March 20, 2012	6,528 6,455	QC UN
F-306-15-033-N	9/29/15	Financial Audit of Costs Incurred by Black and Veatch Special Projects Corporation Under the Kandahar Helmand Power Program, Contract No. AID-306-C-00-II-00506, for the Period January 1, 2014, to December 31, 2014		
U.S. Based Grantees				
3-000-15-001-E	4/13/15	Audit of the Romanian-American Investment Foundation for the Fiscal Year Ended September 30, 2014		
3-000-15-036-T	4/13/15	Pan American Development Foundation Desk Review of A-133 Audit Report for the Fiscal Year Ended September 30, 2013		

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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
3-000-15-037-T	4/13/15	Adventist Development and Relief Agency International (ADRAI) OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended December 31, 2013		
3-000-15-038-T	4/13/15	Family Health International Desk Review of A-133 Audit Report for Fiscal Year Ended September 30, 2013		
3-000-15-039-T	4/13/15	Grassroot Soccer, Inc. Desk Review of A-133 Audit Report for Fiscal Year Ended December 31, 2013		
3-000-15-040-T	4/13/15	Desk Review Audit of OMB Circular A-133 Audit of Program for International Medical Corps (IMC) for the Fiscal Year Ended June 30, 2006		
3-000-15-041-T	4/13/15	Plan International USA, Inc. d/b/a Plan USA OMB Circular A-133 Audit Report for the Fiscal Year Ended June 30, 2014	2	QC
3-000-15-042-T	4/13/15	Desk Review of The Asia Foundation OMB Circular A-133 Audit Report for the Fiscal Year Ended September 30, 2014		
3-000-15-043-T	4/22/15	IFES, Inc. Desk Review of OMB Circular A-133 Audit Report for Fiscal Year Ended September 30, 2006		
3-000-15-044-T	4/22/15	Desk Review of Cure International, Inc., OMB Circular A-133 Audit Report for Fiscal Year Ended June 30, 2013		
3-000-15-045-T	4/23/15	Desk Review of Information Management and Mine Action Programs, Inc., OMB Circular A-133 Audit Report for Fiscal Year Ended December 31, 2012		
3-000-15-046-T	5/4/15	The Jane Goodall Institute for Wildlife Research, Education and Conservation (TJGI) OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended December 31, 2013		

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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
3-000-15-047-T	5/8/15	IntraHealth International, Inc. OMB Circular A-133 Audit Report for the Year Ended June 30, 2013		
3-000-15-048-T	5/28/15	Management Sciences for Health, Inc. Desk Review of A-133 Audit Report for the Year Ended June 30, 2008		
3-000-15-049-T	6/16/15	Africare OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended June 30, 2014		
3-000-15-050-T	6/16/15	American University of Beirut (AUB), OMB Circular A-133 Audit Report for Year Ended June 30, 2013		
3-000-15-051-T	6/16/15	IntraHealth International, Inc. OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended June 30, 2014		
3-000-15-052-T	6/16/15	Relief International OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended December 31, 2012	70 70	QC UN
3-000-15-053-T	6/16/15	ADESO OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended December 31, 2013		
3-000-15-054-T	6/16/15	Information Management and Mine Action Programs, Inc. OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended December 31, 2013		
3-000-15-055-T	6/23/15	NetHope, Inc. Desk Review of A-133 Audit Report for the Fiscal Year Ended June 30, 2012		
3-000-15-056-T	6/23/15	NetHope, Inc. Desk Review of A-133 Audit Report for the Year Ended June 30, 2013		
3-000-15-057-T	6/23/15	OMB Circular A-133 Audit of Net Hope, Inc. for the Fiscal Year Ended June 30, 2014		
3-000-15-058-T	6/26/15	Childfund International, USA, OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended June 30, 2014		

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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
3-000-15-059-T	7/1/15	The German Marshall Fund of the United States - A Memorial to the Marshall Plan and Subsidiaries (TGMP) Audit Report for Fiscal Year (FY) Ended May 31, 2014		
3-000-15-060-T	7/1/15	Catholic Relief Services - US Conference of Catholic Bishops (GAS), OMB Circular A-133 for Fiscal Year (FY) Ended September 30, 2014		
3-000-15-061-T	7/10/15	OMB Circular A-133 Partnership for Supply Chain Management Audit Report for Fiscal Year (FY) Ended September 30, 2009		
3-000-15-062-T	7/14/15	Population Services International, OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended December 31, 2013	4 4	QC UN
3-000-15-063-T	7/20/15	Global Communities and Related Entities OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended September 30, 2014		
3-000-15-064-T	7/21/15	World Vision International and World Vision, Inc. (U.S.A.) OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended September 30, 2014	2	QC
3-000-15-065-T	7/21/15	Catholic Relief Services - United States Conference of Catholic Bishops, OMB Circular A-133 Audit Report for the Fiscal Year (FY) Ended September 30, 2013	270 270	QC UN
3-000-15-066-T	7/30/15	Aga Khan Foundation U.S.A., OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended December 31, 2013		
3-000-15-067-T	8/6/15	International Foundation for Electoral Systems (IFES) OMB Circular A-133 Audit Report for the Fiscal Year (FY) Ended September 30, 2014		
3-000-15-068-T	8/10/15	OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended September 30, 2012		

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**Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use**  
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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
3-000-15-069-T	8/12/15	Family Health International OMB Circular A-133 Audit Report for Fiscal Year Ended September 30, 2014		
3-000-15-070-T	8/12/15	OMB Circular A-133 Pan American Development Foundation Audit Report for Fiscal Year (FY) Ended September 30, 2014		
3-000-15-071-T	8/24/15	CARE USA OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended June 30, 2013	27	QC
3-000-15-072-T	8/27/15	Partnership for Supply Chain Management OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended September 30, 2013		
3-000-15-073-T	9/3/15	Save the Children Federation, Inc. OMB Circular A-133 Audit Report for Fiscal Year Ended December 31, 2012		
3-000-15-074-T	9/9/15	American University of Beirut and Subsidiary Desk Review of OMB Circular A-133 Audit Report for the Fiscal Year Ended June 30, 2014		
3-000-15-075-T	9/9/15	East-West Management Institute, Inc. OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended December 31, 2013		
3-000-15-076-T	9/15/15	Action Against Hunger - USA , Desk Review of OMB Circular A-133 Audit Report for the Fiscal Year Ended December 31, 2013		
3-000-15-077-T	9/16/15	CARE USA OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended June 30, 2014	I	QC
3-000-15-078-T	9/23/15	Desk Review of Management Sciences for Health, Inc., OMB Circular A-133 Audit Report for Fiscal Year Ended June 30, 2013		



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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
3-000-15-080-T <sup>§</sup>	9/24/15	Desk Review of ACDI/VOCA OMB Circular A-133 Audit Report for the Fiscal Year Ended December 31, 2013		
3-000-15-081-T	9/30/15	Desk Review of Education Development Center, Inc. OMB Circular A-133 Audit Report for Fiscal Year Ended September 30, 2014		
4-962-15-003-N	5/6/15	Agency Contracted Audit of USAID Resources Managed by Catholic Relief Services Madagascar Under Cooperative Agreement No. AID-FFP-A-09-00002-12, Strengthening and Accessing Livelihoods Opportunities for Household Impact (SALOH) Program for the Period May 19, 2009, Through March 31, 2014	24 1	QC UN
4-623-15-006-N	7/23/15	Agency Contracted Closeout Audit of USAID Locally Incurred Costs Managed by Indiana University Under Cooperative Agreement No. 623-A-00-08-00003-00, Academic Model for the Prevention and Treatment of HIV/AIDS (AMPATH) Program for the Period October 1, 2007, Through December 31, 2012	31,066 30,158	QC UN
4-936-15-007-N	7/31/15	Agency Contracted Audit of USAID Resources Managed by Program for Appropriate Technology in Health (PATH) Incurred in Tanzania Under Agreement No. GHN-I-00-09-00006-01, TB IQC Task Order No. 1 for the Period September 30, 2009, Through September 30, 2013		

<sup>§</sup> There is a break in the report numbers because report 3-000-15-79-T was withdrawn. It was a duplicate of an earlier report.

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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
8-267-15-007-D	6/21/15	Independent Audit of Incurred and Billed Costs of Agricultural Cooperative Development Assistance/ Volunteers in Overseas Cooperative Assistance (ACDI/VOCA), Cooperative Agreement Number 267-A-00-08-00504-00, for the Period From October 1, 2011, to September 30, 2012		
8-294-15-018-R	5/20/15	Closeout Audit of Locally Incurred Costs by America-Mideast Educational and Training Services, Inc. (AMIDEAST) Under Cooperative Agreement Number 294-A-00-07-00214-00, Model Schools Network Program, for the Period From October 1, 2012, to June 21, 2013		
8-263-15-019-R	6/10/15	Closeout Financial Audit of USAID Resources Managed and Expenditures Incurred by Bamyan Media, Cooperative Agreement Number AID-263-A-11-00014, Unleashing Entrepreneurship Project, for the Period From July 1, 2013, to September 29, 2014		
8-294-15-027-R	6/25/15	Closeout Audit of the Fund Accountability Statement of USAID Resources Managed by American Near East Refugee Aid (ANERA), Under Cooperative Agreement Number 294-A-00-08-00219-00, Emergency Water and Sanitation II Program, for the Period From October 1, 2012, to September 29, 2013		

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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
8-294-15-031-R	7/22/15	Audit of USAID Resources Managed by International Orthodox Christian Charities Under Subgrant Number PCAP-31672-06, From Relief to Recovery: Improving Food Security for Vulnerable Families in Gaza Program, Under Prime, Mercy Corps, Cooperative Agreement Number 294-A-00-10-00210-00, Palestinian Community Assistance Program, for the Period From August 1, 2011, to September 30, 2013		
8-294-15-032-R	7/22/15	Audit of USAID Resources Managed by International Medical Corps Under Subgrant Number PCAP-31627-05, Early Childhood Development and Community Support for Pre-School Children and Mothers in and Around Access Restricted Areas in the Gaza Strip Program, Under Prime, Mercy Corps, Cooperative Agreement Number 294-A-00-10-00210-00, Palestinian Community Assistance Program, for the Period From October 1, 2012, to September 30, 2013		
8-294-15-033-R	7/22/15	Closeout Audit of USAID Resources Managed by Save the Children International Under Subgrant Number PCAP-31627-07, Youth Livelihood Development and Recovery in Gaza Program, Under Prime, Mercy Corps, Cooperative Agreement Number 294-A-00-10-00210-00, Palestinian Community Assistance Program, for the Period From July 28, 2011, to September 15, 2013		

**Financial Audits**  
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8-294-15-035-R	7/22/15	Closeout Audit of USAID Resources Managed by Cooperative for Assistance and Relief Everywhere (CARE) Under Subgrant Number PCAP-31672-04, Eye to the Future: Building Skills and Attitudes That Promote Academic Success, Resilience and Conflict Mitigation in Gaza, Under Prime, Mercy Corps, Cooperative Agreement Number 294-A-00-10-00210-00, Palestinian Community Assistance Program, for the Period From August 24, 2011, to July 15, 2013		
8-294-15-039-R	8/3/15	Audit of the Fund Accountability Statement of USAID Resources Managed by Seeds of Peace, Inc. Under Cooperative Agreement Number AID-294-A-12-00008, On Common Ground Program, for the Period From August 9, 2012, to September 30, 2013		
F-306-15-028-N	4/29/15	Audit of Costs Incurred by Management Sciences for Health Under Awards 306-A-00-11-00532 (Strengthening Pharmaceutical Systems) for the Period From August 29, 2011, Through June 30, 2014; 306-AID-OAA-A-11-00015 (Leadership Management and Governance) for the Period From September 25, 2011, Through June 30, 2014; 306-EEC-C-00-03-00021 (Rural Expansion of Afghanistan's Community-Based Healthcare) for the Period From April 24, 2003, Through December 15, 2006 (closeout audit); 306-GHN-A-00-07-00002 (Strengthening Pharmaceutical Systems) for the Period From July 11, 2007, Through July 10, 2012 (closeout audit)	1,765 1,621	QC UN

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F-306-15-029-N	5/7/15	Closeout Audit of Costs Incurred in Afghanistan by the Research Foundation of State University of New York Under the Afghanistan Parliamentary Assistance Program (APAP), (Cooperative Agreement No. 306-A-00-11-00518-00, for the Period From March 25, 2011, to November 30, 2011; Contract No. AID-306-C-12-00001, for the Period From November 29, 2011, to March 31, 2013; and Contract No. 306-DFD-I-00-04-00128-00, for the Period From September 29, 2004, to April 30, 2011		
F-306-15-030-N	5/7/15	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	2,446 2,080	QC UN

**Performance Audits**  
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Economy and Efficiency				
I-521-15-006-P	4/30/15	Audit of USAID/Haiti's Leveraging Effective Application to Direct Investments (LEAD) Program		
I-534-15-007-P	8/19/15	Audit of USAID/Eastern and Southern Caribbean's Youth-Related Projects		
4-674-15-003-P	8/31/15	Audit of USAID/Southern Africa's Local Capacity Development Activities		
4-656-15-004-P	9/22/15	Audit of USAID/Mozambique's Agriculture, Trade, and Business Portfolio	356	QC
4-649-15-005-P	9/23/15	Audit of USAID/East Africa's Monitoring and Evaluation Program for Somalia		
5-388-15-006-P	8/26/15	Audit of USAID/Bangladesh's NGO Health Service Delivery Project		
5-482-15-007-P	9/3/15	Audit of USAID/Burma's Shae Thot (The Way Forward) Program		
5-386-15-008-P	9/18/15	Audit of USAID/India's HIV/AIDS Partnership: Impact Through Prevention, Private Sector, and Evidence-Based Programming Project		
9-165-15-003-P	7/10/15	Audit of USAID/Macedonia's Youth Employability Skills Network Project		
9-000-15-004-P	9/10/15	Audit of USAID's Evaluation Policy Implementation		
A-000-15-010-P	9/25/15	Audit of USAID's Fiscal Year 2015 Compliance with the Federal Information Security Management Act Of 2002, as Amended		

**Nonaudits (Quality Control Reviews)**  
**Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That**  
**Funds Be Put to Better Use**  
**USAID**  
**April 1–September 30, 2015**

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
Quality Control Reviews (QCR)				
I-523-15-003-Q	5/11/15	Quality Control Review of Resa y Asociados, S.C. of Mexico, Regarding the Financial Audit of the Fund Accountability Statement for the Cooperative Agreement “Enhancing Mexico’s Development: Promotion and Research of Public Policy in Competitiveness and the Strengthening the Rule of Law Through Socialization of the New Criminal Justice Reform,” No. AID-523-A-13-00002, Managed by Centro de Investigación para el Desarrollo, A.C. (CIDAC), for the Period From February 7 to December 31, 2013		
I-524-15-004-Q	8/10/15	Quality Control Review of KPMG Peat Marwick Nicaragua, S.A. regarding the “Audit of the Fund Accountability Statement Under Cooperative Agreement No. 524-A-00-06-00005-00 for the Families United for Their Health - FamiSalud/USAID, Managed by Federacion Red NicaSalud, for the Period From April 1, 2011, to June 30, 2012” and “Independent Auditor’s Report on Applying Agreed-Upon Procedures (AUP) Under Cooperative Agreement No. 524-A-00-06-00005-00 for the Families United for Their Health - FamiSalud/USAID, Managed by Federación Red NicaSalud, for the Period From April 1, 2006, to April 30, 2013”		
3-000-15-001-Q	7/15/15	Quality Control Review of the Office of Management and Budget (OMS) Circular A-133 Audit Performed by KPMG LLP for the Fiscal Year Ended June 30, 2014		
4-621-15-001-Q	9/3/15	Quality Control Review (OCR) of the Audit of African Medical and Research Foundation (AMREF) Tanzania Under Cooperative Agreement No. 621-A-00-08-00018-00 for the Period October 1, 2011, Through September 30, 2013, and Grant Agreement No. 621-G-12-00005 for the Period July 20, 2012, Through September 30, 2013		
4-612-15-002-Q	9/15/15	Quality Control Review (QCR) of the Audit of Baylor College of Medicine Children’s Foundation of Malawi (Baylor) Under Cooperative Agreement No. 674-A-00-10-00093-00, the Tingathe Program, and Subagreement Under Cooperative Agreement No. 674-A-00-10-00035-00, Equip Program for the Year Ended September 30, 2013		

<b>Nonaudits (Quality Control Reviews)</b> <b>Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use</b> <b>USAID</b> <b>April 1–September 30, 2015</b>				
Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
5-442-15-004-Q	9/4/15	Quality Control Review of the Closeout Audit of the Maternal and Child Health Program, USAID/ Cambodia's 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		
8-165-15-005-Q	5/7/15	Quality Control Review on BDO, Audit of the Fund Accountability Statement of the Foundation Center for Entrepreneurship and Executive Development - CEED Macedonia, Micro and Small Enterprises Project, Cooperative Agreement Number AID-165-A-11-00002, for the Year Ending December 31, 2013		
8-294-15-006-Q	6/21/15	Quality Control Review on Suleiman & Co., Closeout Examination of Bethlehem University's Compliance With Terms and Conditions of Subcontract Number 15 Under Prime America-Mideast Educational and Training Services, Inc. (AMIDEAST), Award Number 294-A-00-05-00234-00, Palestinian Faculty Development Program, for the Period From February 1, 2011, to June 30, 2012		

<b>Nonaudits (Surveys, Assessments, and Reviews)</b> <b>Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use</b> <b>USAID</b> <b>April 1–September 30, 2015</b>				
Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
Other				
0-000-15-001-S	5/14/15	Evaluation of USAID's Fiscal Year 2014 Compliance With the Improper Payments Elimination and Recovery Act of 2010		
4-000-15-001-S	9/1/15	Survey of USAID's Development Leadership Initiative in Southern and Eastern Africa		
8-000-15-001-S	4/30/15	Survey of USAID's Arab Spring Challenges in Egypt, Tunisia, Libya, and Yemen		



**Reports Over 6 Months Old With No Management Decision**  
**USAID**  
**April 1–September 30, 2015**

Report Number	Auditee	Issue Date	Status
G-391-12-001-P	Pakistan	11/3/11	Recommendation 5. USAID/Pakistan will determine the allowability of \$1,359,337 in questioned costs (unsupported) and recover those costs determined to be unallowable. The Office of Acquisition and Assistance, the Office of Financial Management, and the Bureau for Economic Growth, Education, and Environment will investigate the unsupported questioned costs of \$1,359,337 and make a decision on those costs. A management decision on this recommendation will be reached when USAID/Pakistan determines whether the questioned costs are allowed or disallowed; final action will occur when any disallowed amount is collected.

**Reports With Questioned and Unsupported Costs**  
**USAID**  
**April 1–September 30, 2015**

Reports	Number of Audit Reports	Questioned Costs (\$)	Unsupported Costs <sup>1</sup> (\$)
A. For which no management decision had been made as of April 1, 2015	106	50,870,736 <sup>2,3</sup>	37,994,038 <sup>2,3</sup>
B. Add: Reports issued April 1–September 30, 2015	142	93,075,958 <sup>4</sup>	72,949,141 <sup>4</sup>
Subtotal	248	143,946,694	110,943,179
C. Less: Reports with a management decision made April 1–September 30, 2015	147 <sup>5</sup>	57,509,738 <sup>6</sup>	40,157,306 <sup>6</sup>
Value of costs disallowed by Agency officials		28,204,733	25,859,433
Value of costs allowed by Agency officials		29,305,005	14,297,873
D. For which no management decision had been made as of September 30, 2015	101	86,436,956 <sup>7</sup>	70,785,873 <sup>7</sup>

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

<sup>2</sup> The ending balances on March 31, 2015, for questioned costs totaling \$50,685,040 and for unsupported costs totaling \$37,994,038 were increased by \$185,696 for questioned costs and increased by \$0 for unsupported costs, respectively, to reflect adjustments in recommendations from prior periods.

<sup>3</sup> Amounts include \$6,989,812 in questioned costs and \$6,860,396 in unsupported costs for audits performed for OIG by other federal audit agencies.

<sup>4</sup> Amounts include \$16,695,220 in questioned costs and \$9,698,433 in unsupported costs for audits performed for OIG by other federal audit agencies.

<sup>5</sup> Unlike 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.

<sup>6</sup> Amounts include \$11,035,322 in questioned costs and \$7,155,349 in unsupported costs for audits performed for OIG by other federal audit agencies.

<sup>7</sup> Amounts reflect \$12,649,710 in questioned costs and \$69,403,480 in unsupported costs for audits performed for OIG by other federal audit agencies.

**Reports With Recommendations That Funds Be Put to Better Use  
USAID**

**April 1–September 30, 2015**

During this reporting period, there were no reports with recommendations that funds be put to better use.

**Incidents in Which OIG Was Refused Assistance or Information  
USAID**

**April 1–September 30, 2015**

Section 6(b)(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 such instances.

**Significant Revisions of Management Decisions  
USAID**

**April 1–September 30, 2015**

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 Management Decisions With Which the Inspector General Disagrees USAID**

**April 1–September 30, 2015**

Section 5(a)(12) of the Inspector General Act requires semiannual reports to include information concerning any significant management decisions with which the Inspector General disagrees.

During this reporting period, there were no instances in which the Inspector General disagreed with a significant management decision.

## **Noncompliance with the Federal Financial Management Improvement Act of 1996 USAID**

**April 1–September 30, 2015**

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.

In four separate audit reports,<sup>8</sup> OIG found that USAID had not established an effective risk management program to ensure that policies and procedures are assessed and working as intended. The reports also found that USAID's decentralized management of information technology and information security does not allow the Agency to effectively assess, respond to, and monitor information security risk across the organization. Consequently, USAID's operations and assets may be at risk of unauthorized access, misuse, and disruption. To address this deficiency, USAID has prepared a 3-year corrective action plan, which is expected to be fully implemented in FY 2016.

<sup>8</sup> The four audit reports cited are A-000-13-003-P (November 14, 2012), A-000-14-001-P (October 15, 2013), A-000-15-003-P (October 30, 2014), and A-000-15-010-P (September 25, 2015).

**Significant Findings From Contract Audit Reports  
USAID  
April 1–September 30, 2015**

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.

Audit of USAID’s Fiscal Year 2015 Compliance With the Federal Information Security Management Act of 2002, as Amended (Report No. A-000-15-010-P, September 25, 2015)

USAID has not established an effective risk management program to confirm that policies and procedures are assessed and working as intended. This, taken together with USAID’s decentralized management of information technology and security and 32 open FISMA audit recommendations from past years, represents a significant deficiency to enterprise-wide security. OMB’s Memorandum M-14-04, “Fiscal Year 2014 Reporting Instructions for the Federal Information Security Management Act and Agency Privacy Management,” defines a significant deficiency as a weakness in an agency’s overall information systems security program or management control structure, or within one or more information systems that significantly restricts the agency’s capability to carry out its mission or compromises the security of its information, information systems, personnel, or other resources, operations, or assets.



# 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.



MCC assisted in building more than 600 rural water pumps in rural communities in Mozambique to help reduce the time community members spent fetching water from nearby rivers. (Photo by MCC.)





# ECONOMIC GROWTH

## Review of the Millennium Challenge Corporation's Transition to High-Value Agriculture Project in Moldova

Report No. M-000-15-005-S

As part of a 5-year compact between MCC and the Government of Moldova, the Millennium Challenge Account-Moldova (MCA-M) began implementing the \$102 million Transition to High-Value Agriculture Project in September 2010. The project was intended to increase incomes through increased agricultural production. OIG noted several problems with the planning and implementation of the project.

MCC did not consider alternatives in designing the irrigation rehabilitation part of the project, which amounted to over 70 percent of the project's total funding. During implementation, MCC found that it could not rehabilitate the irrigation systems as planned and had to redesign and build new systems. This caused significant delays and jeopardized the project's ability to meet its goals. OIG had noted similar problems with lack of due diligence in other audit reports, and MCC had agreed to improve project preparedness before compact implementation.

Another key component of the project was to establish fully-functioning water user associations (WUAs). Transferring the management of the irrigation systems from the Government of Moldova to the WUAs was to result in a number of planned benefits. However, delays in completing the irrigation systems reduced the time available to train WUA members to manage and maintain them. Therefore, OIG was uncertain whether the WUAs would have the necessary expertise to be viable by the end of the compact.

Finally, OIG found that MCC used over \$200,000 in administrative funds for atypical purposes, including contract awards to a communications consultant for training. OIG noted that MCC did not have guidance on the appropriate use of these funds or on headquarters' approval of their use.

MCC made management decisions on OIG's three recommendations.



Workers use heat fusion to join replacement pipe sections.  
(Photo by OIG, September 2013.)



# MANAGEMENT ACCOUNTABILITY

## Review of Millennium Challenge Corporation's Procurement Process for Selected Country Programs

Report No. M-000-15-006-S

As of September 30, 2014, MCC had entered into large 5-year grants or compacts, committing more than \$8.4 billion in support of programs determined by the countries. These countries set up Millennium Challenge Accounts (MCAs) to manage all aspects of compact implementation.

The MCAs follow MCC's Program Procurement Guidelines (PPG) and are responsible for ensuring that all procurements comply with the guidelines. OIG found that MCC had designed controls to mitigate the procurement-related risks we identified. In addition, OIG tested a sample of MCC's internal controls and found they were functioning as intended. OIG noted that the MCAs had procurement agent managers who were experienced working with MCAs and MCC to implement the PPG, and that helped ensure they fulfill MCC's procurement principles.

Despite these achievements, OIG found that MCC could strengthen guidelines in a few areas. MCC did not have written requirements for market outreach, and officials acknowledged that MCA market outreach efforts were not always sufficient to attract quality bidders. Lack of marketing could result in low numbers of qualified bids or failed procurements.

## SIGNIFICANT FINDINGS AND ACTIVITIES

OIG's Review of the Millennium Challenge Corporation's Procurement Process for Selected Country Programs found that MCC could benefit from strengthening program policies in a few areas. MCC lacked written requirements for market outreach and acknowledged that MCA market outreach efforts were not always sufficient to attract quality bidders. In addition to noting other concerns, OIG found that MCA officials did not consistently use past performance information because the system for obtaining it was too cumbersome and delayed the procurement cycle. Consideration of past performance is critical to protecting MCAs from selecting a firm whose previous work was of poor quality or caused delays.

OIG oversaw a follow-up audit on the Risk Assessment of the Millennium Challenge Corporation's Information Technology Governance for Its Information Technology Investments and found that 18 of 23 previous recommendations had been fully implemented. Although MCC substantially improved governance practices over its IT investments, the audit identified areas in the IT governance program that could be improved, such as updating budget policies and procedures to reflect current budgeting processes and implement procedures to identify and mitigate risks.

In addition, OIG determined that MCA's terms of reference were not always clear and accurate. Terms of reference should state the purpose of the procurement, provide a clear description of the background and context, clearly describe deliverables and required resources, and provide special guidance for the procurement of monitoring and evaluation services. MCC's lack of a well-defined process for developing terms of reference led to unnecessary project delays and the inefficient use of MCA and MCC staff time and monetary resources as MCA procurements had to be relaunched.

Finally, MCA officials did not consistently use contractor past performance information because the process for obtaining it was too cumbersome and delayed the procurement cycle. Consideration of contractors' past performance is critical to protecting MCAs from selecting a firm whose previous work was of poor quality or caused delays.

MCC made management decisions on OIG's three recommendations.

### **Follow-up on the Risk Assessment of the Millennium Challenge Corporation's Information Technology Governance for Its Information Technology Investments**

Report No. A-MCC-15-007-P

OIG contracted with the independent certified public accounting firm of CliftonLarsonAllen LLP to conduct an audit to determine whether MCC corrected the weaknesses identified in OIG's report, Risk Assessment of the Millennium Challenge Corporation's Information Technology Governance Over Its Information Technology Investments (Report No. M-000-11-001-O, June 1, 2011). The audit concluded that MCC fully implemented 18 of the 23 recommendations and 13 of the 17 suggestions from that report.

Although MCC substantially improved governance practices over its IT investments, the audit identified areas in the IT governance program that can be improved. For instance, MCC should update its budget policies and procedures to reflect current budgeting processes, fully implement earned value management in accordance with its Contracts Operating Manual to identify and mitigate risks, and consistently develop, store, and organize project management documents.

MCC made management decisions on OIG's seven recommendations.

# FINANCIAL MANAGEMENT

## Fund Accountability Statements

OIG reviews and approves fund accountability statement audits of compact funds under recipient government management. These audits are conducted by independent public auditors that OIG has approved. 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 documenting account activity.

The selected audit firm issues an opinion on whether the financial statements present 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 MCA audit reports are reviewed, approved, and issued by OIG.

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

### Review of Millennium Challenge Corporation's Compliance with the Improper Payments Elimination and Recovery Act (IPERA) for Fiscal Year 2014

Report No. M-000-15-001-O

OIG contracted with the independent certified public accounting firm of CliftonLarsonAllen LLP to conduct the review of MCC's compliance with IPERA for fiscal year 2014. The review determined that MCC complied with IPERA requirements. The report did not include any recommendations, but it did identify opportunities to strengthen MCC's internal controls over improper payments.



# TABLES: MILLENNIUM CHALLENGE CORPORATION

## Tables

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

- Incidents in which OIG was refused assistance or information
- Performance audits with associated questioned costs, unsupported costs, or recommendations that funds be put to better use
- Reports over 6 months old with no management decision
- Significant management decisions with which the Inspector General disagrees
- Significant revisions of management decisions
- Significant findings from contract audit reports

**Financial Audits**  
**(Including Audits Conducted by Independent Public Accountants)**  
**MCC**  
**April I–September 30, 2015**

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
MCA Audit and Reviews				
M-000-15-007-N	4/27/15	Audit of Millennium Challenge Corporation (MCC) Resources Managed By Millennium Challenge Account–Namibia Under the Compact Agreement Between MCC and the Government of Namibia From April I, 2014, to September 16, 2014, and the Closeout Period From September 17, 2014, to January 14, 2015		
M-000-15-008-N	4/29/15	Audit of Millennium Challenge Corporation (MCC) Resources Managed by Millennium Challenge Account–Malawi Under the Compact Agreement Between MCC and the Government of Malawi From April I, 2014, to September 30, 2014		
M-000-15-009-N	5/8/15	Audit of Millennium Challenge Corporation (MCC) Resources Managed by Millennium Challenge Account–Indonesia Under the Compact Agreement Between MCC and the Government of Indonesia From April I, 2014, to September 30, 2014	9	QC
M-000-15-010-N	5/22/15	Audit of Millennium Challenge Corporation (MCC) Resources Managed By Millennium Challenge Account–Zambia Under the Compact Agreement Between MCC and the Government of the Republic of Zambia From July I, 2014, to December 31, 2014		
M-000-15-011-N	6/1/15	Audit of Millennium Challenge Corporation (MCC) Resources Managed by Millennium Challenge Account–Georgia Under the Compact Agreement Between MCC and the Government of Georgia From July 13, 2012, to September 30, 2014	25 25	QC UN
M-000-15-012-N	6/23/15	Audit of Millennium Challenge Corporation (MCC) Resources Managed by Millennium Challenge Account–Burkina Faso Under the Compact Agreement Between the MCC and the Government of Burkina Faso From August I, 2014, to November 28, 2014 (Close-Out)		
M-000-15-013-N	7/13/15	Audit of Millennium Challenge Corporation (MCC) Resources Managed by Millennium Challenge Account–Jordan Under the Compact Agreement Between MCC and the Hashemite Kingdom of Jordan, From January I, 2013, to March 31, 2014	6,162 6,162	QC UN
M-000-15-014-N	8/27/15	Audit of Millennium Challenge Corporation (MCC) Resources Managed by Millennium Challenge Account–Philippines Under the Compact Agreement Between MCC and the Government of the Republic of the Philippines From April I, 2014, to March 31, 2015		



**Financial Audits**  
**(Including Audits Conducted by Independent Public Accountants)**  
**MCC**  
**April 1–September 30, 2015**

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
MCA Audit and Reviews				
M-000-15-015-N	9/17/15	Audit of Millennium Challenge Corporation (MCC) Resources Managed by Millennium Challenge Account–Malawi (MCA-Malawi), Under the Compact Agreement Between MCC and the Government of Malawi From October 1, 2014, to March 31, 2015.		

**Nonaudits (Surveys, Assessments, and Reviews)**  
**Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use**  
**MCC**  
**April 1–September 30, 2015**

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
Other				
A-MCC-15-007-P	6/11/15	Follow-up on the Risk Assessment of the Millennium Challenge Corporation's Information Technology Governance for Its Information Technology Investments		
M-000-15-001-O	5/15/15	Review of Millennium Challenge Corporation's Compliance With the Improper Payments Elimination and Recovery Act (IPERA) for Fiscal Year 2014		
M-000-15-005-S	7/28/15	Review of the Millennium Challenge Corporation's Transition to High-Value Agriculture Project in Moldova		
M-000-15-006-S	8/12/15	Review of the Millennium Challenge Corporation's Procurement Process for Selected Country Programs		

**Significant Recommendations Described Previously Without Final Action**  
**MCC**  
**April 1–September 30, 2015**

Report Number	Report Title	Date of Report	Rec. No.	Management Decision Date	Final Action Target Date
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	9/20/13	14	9/20/13	9/30/16
M-000-14-003-S	Review of the Millennium Challenge Account Employee Compensation	7/16/14	1 3 5	4/30/14 4/30/14 4/30/14	12/31/15 12/31/15 12/31/15
A-MCC-14-008-P	Audit of the Millennium Challenge Corporation's Fiscal Year 2014 Compliance with the Federal Information Security Management Act of 2002	9/12/14	1 5	9/12/14 9/12/14	3/30/16 1/30/16
M-000-15-001-S	Evaluation of Millennium Challenge Corporation's Implementation of Executive Order 13526, Classified National Security Information	12/18/14	1 4	12/18/14 12/18/14	12/18/15 12/18/15

**Statistical Table of Reports with Questioned and Unsupported Costs**  
**MCC**  
**April 1–September 30, 2015**

Reports	Number of Audit Reports	Questioned Costs (\$)	Unsupported Costs (\$)
A. For which no management decision had been made as of April 1, 2015	0	0	0
B. Add: Reports issued April 1–September 30, 2015	3	6,195,778	6,186,806
Subtotal	3	6,195,778	6,186,806
C. Less: Reports with a management decision made April 1–September 30, 2015	1	6,162,195	6,162,195
Value of recommendations disallowed by Agency officials		6,162,195	6,162,195
Value of recommendations allowed by Agency officials		0	0
D. For which no management decision had been made as of September 30, 2015	2	33,583	24,611

# SIGNIFICANT FINDINGS AND TABLES: UNITED STATES AFRICAN DEVELOPMENT FOUNDATION

The United States African Development Foundation is an independent federal agency established to support African-led development that grows community enterprises by providing seed capital and technical support.

## Tables

OIG has no information to report this period that is required by the Inspector General Act of 1978, as amended, including the areas listed below:

- Incidents in which OIG was refused assistance or information
- Financial audits with associated questioned costs, unsupported costs, or recommendations that funds be put to better use
- Performance audits with associated questioned costs, unsupported costs, or recommendations that funds be put to better use
- Nonaudit reports with associated questioned costs, unsupported costs, or recommendations that funds be put to better use
- Reports over 6 months old with no management decision
- Significant management decisions with which the Inspector General disagrees
- Significant recommendations described previously without final action
- Significant revisions of management decisions
- Significant findings from contract audit reports



# SIGNIFICANT FINDINGS AND TABLES: INTER-AMERICAN FOUNDATION

The Inter-American Foundation 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.

## Audit of the Inter-American Foundation's Fiscal Year 2015 Compliance With the Federal Information Security Management Act of 2002, as Amended Report No. A-IAF-15-008-P

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 other source. The act also requires agencies to have an annual assessment of their information security program. OIG contracted with CliftonLarsonAllen LLP to conduct the audit.

The auditors concluded that IAF implemented 93 of the 105 selected security and privacy controls for selected information systems in support of FISMA. For example, the foundation implemented change management policy and procedures, as well as effective incident reporting procedures. In addition, it maintained adequate control over physical access to facilities and the computer room and established adequate processing procedures for bringing on new employees.

IAF made management decisions on OIG's nine recommendations to help the foundation strengthen its information security program.

## Tables

The table on the following page provides information required by the Inspector General Act of 1978, as amended. OIG has no information to report in this period in the areas listed below:

- Incidents in which OIG was refused assistance or information
- Financial audits with associated questioned costs, unsupported costs, or recommendations that funds be put to better use
- Nonaudit reports with associated questioned costs, unsupported costs, or recommendations that funds be put to better use
- Reports over 6 months old with no management decision

- Significant management decisions with which the Inspector General disagrees
- Significant recommendations described previously without final action
- Significant revisions of management decisions
- Significant findings from contract audit reports

<b>Performance Audits</b> <b>Associated Questioned Costs, Unsupported Costs, and Value of Recommendations</b> <b>That Funds Be Put to Better Use</b> <b>IAF</b> <b>April 1–September 30, 2015</b>				
Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
Economy and Efficiency				
A-IAF-15-008-P	9/11/15	Audit of the Inter-American Foundation's Fiscal Year 2015 Compliance With the Federal Information Security Management Act of 2002, As Amended		

# SIGNIFICANT FINDINGS: OVERSEAS PRIVATE INVESTMENT CORPORATION

The 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 150 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). In addition, Senate Report 113-81, which accompanied the Department of State, Foreign Operations, and Related Programs Appropriations Bill for 2014, directed OPIC to (1) enter into an FY 2015 oversight 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. This language was later endorsed in the Explanatory Statement accompanying the Consolidated Appropriations Act, 2014 (P.L. 113-76).

## Assessment of the Overseas Private Investment Corporation's Development Outcome and Compliance Risks

Report No. 8-OPC-I5-002-S

OPIC mobilizes private capital to achieve social and economic development in developing countries and supports American businesses by offering political risk insurance, loans, and investment guaranties. OPIC is encouraged to be financially self-sustaining, and it generates revenues through its various financial products.

OIG evaluated OPIC's risk of not achieving social and economic development in target countries and of not complying with selected statutory and policy directives. For the requirements considered during the assessment, OIG identified controls OPIC has in place to ensure compliance and identified vulnerabilities in these risk areas.

One potential vulnerability that OIG identified was the possibility that OPIC might prioritize financial outcomes—such as self-sufficiency and the mobilization of capital—over development impact. Too much emphasis on financial success could increase the risk of negative unintended consequences and lead OPIC away from attaining its maximum development potential. OIG noted that OPIC's corporate culture, potentially overestimated development scores, and high maximum contingent liability in restricted countries (the amount OPIC would incur if maximum claims were made on all insurance contracts and borrowers defaulted on all loans) suggest that development impact in target areas could be subordinated to self-sufficiency and profitability.

In addition, OPIC's policy for involving U.S. sponsors to provide a meaningful connection between OPIC-supported projects and the private sector is potentially vulnerable to abuse. The report describes how the interaction of OPIC's U.S. sponsorship policy, the methodology used to source deals, and deal complexity creates the risk of noncompliance with U.S. Government ethics standards. Other vulnerabilities cited by OIG included the moderate risk that OPIC insurance could compete with insurance provided by the private sector, OPIC's limited influence over its subprojects, and the changing composition of liabilities that could present new risk areas.

OIG made no recommendations that required OPIC action. However, it did provide one suggestion to help OPIC address an identified risk.

### Audit of Overseas Private Investment Corporation Projects in Jordan and Turkey

Report No. 8-OPC-15-002-P

OIG conducted an audit of four OPIC-funded projects in Jordan and Turkey to determine the effects those projects had on development and whether they complied with environmental impact, labor, and human rights regulations.

OIG found that the audited projects achieved mixed results. The OPIC guaranty to one of Turkey's largest commercial lenders reportedly resulted in increased lending to women and small businesses. However, the bank did not hire any of the expected new employees or introduce new or innovative products as planned. The \$250 million investment guaranty for the Disi Water Project in Jordan resulted in a pipeline that was pumping close to its target amount of water to Greater Amman, created 220 permanent jobs, and reduced the need for imported water. On the other hand, a \$50 million loan to the Cairo Amman Bank only resulted in 660 of the 2,622 anticipated mortgages. Finally, a loan to Foursan Capital Partners Fund I was used for five investments. Three were too new to review, and the other two demonstrated some positive results, although OIG could not determine their effect on development.

In addition, OIG found that OPIC did not obtain assurance that health risks were mitigated under the Disi Water Project. Specifically, the project's legal structure left OPIC unable to confirm whether the naturally occurring radioactive water in the Rum aquifer was being blended with other water to make it safe for consumption.

Finally, OIG reported that OPIC did not follow its own internal policies and best practices regarding competitively selecting service providers and approving projects. As



OPIC helped fund this pump station, which provides water to Greater Amman. (Photo by OIG, October 22, 2014.)



a result, some decisions about these projects may not have been made in the best interests of the U.S. Government.

OPIC made management decisions on four of OIG's five recommendations and took final action on one of them. OIG disagreed with three of OPIC's management decisions and did not acknowledge a management decision on one recommendation. The decisions OIG disagreed with involve recommendations of procedures to mitigate public and environmental hazards and financial risk to U.S. taxpayers and a recommendation to require policy clearance before board approval of investments.

## **Audit of the Overseas Private Investment Corporation's Fiscal Year 2015 Compliance with the Federal Information Security Management Act for 2002, as Amended**

Report No. A-OPC-15-009-P

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 other source. The act also requires agencies to have an annual assessment of their information security program. OIG contracted with CliftonLarsonAllen LLP to conduct the audit.

The auditors found that OPIC implemented 96 of 101 selected security and privacy controls for selected information systems in support of FISMA. For example, OPIC categorized its information systems and the information processed, stored, or transmitted in accordance with federal guidelines. It also designated senior-level officials within the organization to review and approve the security categorizations. In addition, OPIC implemented an effective incident handling and response program, contingency planning and recovery controls, and change management policy and procedures.

However, OPIC did not implement five controls designed to preserve the confidentiality, integrity, and availability of its information and information systems.

OPIC made management decisions on OIG's ten recommendations.

## **Tables**

The tables that follow provide information required by the Inspector General Act of 1978, as amended. OIG has no information to report this period in the areas listed below:

- Incidents in which OIG was refused assistance or information
- Financial audits with associated questioned costs, unsupported costs, or recommendations that funds be put to better use
- Reports with questioned or unsupported costs
- Reports with recommendations that funds be put to better use
- Reports over 6 months old with no management decision

- Significant recommendations described previously without final action
- Significant revisions of management decisions
- Significant findings from contract audit reports

**Performance Audits**  
**Associated Questioned Costs, Unsupported Costs, and Value of Recommendations**  
**That Funds Be Put to Better Use**  
**OPIC**  
**April 1–September 30, 2015**

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
Economy and Efficiency				
8-OPC-15-002-P	9/15/15	Audit of Overseas Private Investment Corporation Projects in Jordan and Turkey		
A-OPC-15-009-P	9/17/15	Audit of the Overseas Private Investment Corporation's Fiscal Year 2015 Compliance With the Federal Information Security Management Act of 2002, as Amended		

**Nonaudits (Surveys, Assessments, and Reviews)**  
**Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That**  
**Funds Be Put to Better Use**  
**OPIC**  
**April 1–September 30, 2015**

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
Other				
8-OPC-15-002-S	5/15/15	Assessment of the Overseas Private Investment Corporation's Development Outcome and Compliance Risks		

**Management Decisions With Which The Inspector General Disagrees**  
**OPIC**  
**April 1–September 30, 2015**

Report Number	Auditee	Issue Date	Rec. No.	Mgmt. Decis. Date	Reason for Disagreement
8-OPC-15-002-P	OPIC	9/15/15	4	9/15/15	Recommendation 4: Although we acknowledge that a management decision has been reached, we disagree with it. OPIC stated that risk to the U.S. taxpayer does not begin until funds are disbursed, removing the rationale for controlling the timing of sponsor eligibility. In this case, we were concerned not only about the financial risk this practice poses to U.S. taxpayers but also the risk of deals that could violate the public trust by providing unfair advantages to partners possessing nonpublic information.
8-OPC-15-002-P	OPIC	9/15/15	5	9/15/15	Recommendation 5: OPIC did not disagree with the recommendation to require policy clearance before board approval. However, it did not accept the recommended action and confirmed via e-mail after issuing management comments that it did not intend to take any corrective action on this recommendation. OPIC stated that its current practice is already consistent with the recommendation in most cases (we did not review a sufficient sample of OPIC approvals to confirm this). It also stated that the board is notified when a project presented for approval has not received policy clearance. However, it did not cite a policy supporting this practice nor could we find one. In addition, the audited project did not follow this practice; the paper prepared for the board to approve the Disi project did not state that an environmental clearance was pending. We maintain that having the board approve a project before it has been reviewed from a policy standpoint could put pressure on the policy approval team to clear projects that might otherwise be rejected. Therefore, we acknowledge a management decision has been reached, though we disagree with it.

# 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.

The following are results of peer reviews conducted on USAID OIG during the reporting period.

## **Audit**

The last peer review of USAID OIG's audit functions was completed in September 2012. There are no outstanding recommendations from a peer review conducted on USAID OIG that have yet to be implemented.

## **Investigations**

During the current reporting period, there were no peer reviews conducted of the Office of Investigations. The most recent peer review, which was conducted by the Nuclear Regulatory Commission (NRC) OIG in April 2014, found Investigations to be in full compliance with the Council of Inspectors General for Integrity and Efficiency Quality Standards for Investigations.

As a result of the review, NRC OIG made three recommendations. Two of the recommendations have been resolved. The third recommendation was that the Criminal Investigations Manual should be reviewed and revised to update obsolete positions, practices, and procedures. All chapters have been rewritten and are under clearance review.



# COMMON ABBREVIATIONS

BU	funds recommended to be put to better use
DCAA	Defense Contract Audit Agency
DoD	Department of Defense
DOJ	Department of Justice
DOS	Department of State
FBI	Federal Bureau of Investigation
FISMA	Federal Information Security Management Act of 2002
FY	fiscal year
GAGAS	generally accepted government auditing standards
HC	human capital
HHS	Department of Health and Human Services
IAF	Inter-American Foundation
ISIL	Islamic State in Iraq and the Levant
IT	information technology
LBG	Louis Berger Group
MCA	Millennium Challenge Account
MCC	Millennium Challenge Corporation
NGO	nongovernmental organization
OFDA	Office of U.S. Foreign Disaster Assistance
OIG	Office of Inspector General
OIR	Operation Inherent Resolve
OPIC	Overseas Private Investment Corporation

OMB	Office of Management and Budget
OUA	Operation United Assistance
PMI	President's Malaria Initiative
QC	questioned costs
SIGAR	Special Inspector General for Afghanistan Reconstruction
UN	unsupported costs
USADF	U.S. African Development Foundation
USAID	U.S. Agency for International Development





**United States Agency for International Development**

**Office of Inspector General**

**1300 Pennsylvania Avenue, NW**

**Room 6.6.D**

**Washington, D.C. 20523**