



Office of Inspector General

December 20, 2016

C.D. Glin
President and CEO
United States African Development Foundation
1400 I Street NW, Suite 1000
Washington, DC 20005-2248

Dear President C.D. Glin:

The Office of Inspector General (OIG) is transmitting the management letter prepared by the certified public accounting firm of Brown & Company CPAs, Management Consultants, PLLC (Brown & Company) in relation to the audit of the financial statements as of September 30, 2016 and 2015, of the United States African Development Foundation (USADF) (0-ADF-17-002-C). OIG contracted with this independent auditor to conduct the financial statement audit.

During the audit, Brown & Company noted a control deficiency over reconciling and reporting USADF's Funds Held Outside of Treasury account. This control deficiency is the subject of Brown & Company's management letter. The management letter comment and related recommendations—all of which have been discussed with the appropriate members of your management team—are intended to improve USADF's internal controls and result in other operating efficiencies. Brown & Company is responsible for the management letter and comment.

In carrying out our oversight responsibilities, we conducted a review of Brown & Company's letter, comment, and related documentation. Our review disclosed no instances in which Brown & Company did not comply with applicable standards. Our review was not intended to enable us to express, and we do not express, an opinion or provide any form of assurance on the appropriateness of the response or the effectiveness of any corrective actions described in appendix B of the management letter.

We appreciate the cooperation and courtesies your staff extended to Brown & Company's employees during the audit. If you have questions concerning this letter or would like to discuss it, please contact Rohit Chowbay at 202-712-1317.

Sincerely,

/s/

Alvin A. Brown
Deputy Assistant Inspector General for Audit
Office of Inspector General