



MEMORANDUM

DATE: January 25, 2021

TO: USAID/Afghanistan Mission Director, Tina Dooley-Jones

FROM: USAID OIG Middle East and Eastern Europe (ME/EE) Regional Office, USDH NFA Coordinator, John Vernon /s/

SUBJECT: Audit of the Fund Accountability Statement of DAI Global, LLC Under Multiple Awards in Afghanistan, 2018-2019 (8-306-21-011-N)

This memorandum transmits the final audit report of the fund accountability statement of DAI Global, LLC under the following awards:

Award Name (Type)	Award Number	Period	Sub-implementer
Afghanistan Value Chains Livestock (Contract)	306-72030618C000011	December 1, 2018 to November 30, 2019	n/a
Agriculture Credit Enhancement II (Contract) Closeout audit	306-AID-306-BC-15-00005	December 1, 2018 to June 30, 2019	n/a
Regional Agricultural Development Program in Northern Afghanistan (Contract) Closeout audit	306-AID-306-C-14-00002	December 1, 2018 to May 20, 2019	n/a
Regional Agricultural Development Program in Eastern Afghanistan (Contract)	306-AID-306-C-16-00011	December 1, 2018 to November 30, 2019	n/a
Promote Musharikat (Contract)	306-AID-306-TO-15-00073	December 1, 2018 to November 30, 2019	n/a
Women in Economy (Contract)	306-AID-306-TO-15-00062	December 1, 2018 to November 30, 2019	n/a

USAID/Afghanistan contracted with the independent certified public accounting firm SustainAbility Solutions PC to conduct the audit. The audit firm stated that it performed its audit in accordance with U.S. Government Auditing Standards. The audit firm is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on auditee's fund accountability statement; the effectiveness of its internal control; or its compliance with the awards, laws, and regulations.¹

The audit objectives were mainly to (1) express an opinion on whether the fund accountability statement for the period audited, was presented fairly, in all material respects; (2) evaluate the auditee's internal controls; and (3) determine whether auditee complied with the awards terms and applicable laws and regulations. To answer the audit objectives, the audit firm performed the subject financial audit the covered \$48,023,643 for the period from December 1, 2018 to November 30, 2019.

The audit firm concluded that the fund accountability statement presented fairly, in all material respects, program revenues and costs incurred under the awards for the period audited and did not identify any questioned cost. The audit firm did not identify any material weaknesses in internal control or any instances of material noncompliance. The audit firm issued a management letter.

During our desk review, we noted two issues which the audit firm will need to address in future audit reports. We presented these issues in a memo to the controller dated January 25, 2021.

The report does not include any recommendations for your action.

OIG does not routinely distribute independent public accounting reports beyond the immediate addressees because a high percentage of these reports contain information restricted from release under the Trade Secrets Act, 18 U.S.C. 1905 and Freedom of Information Act Exemption Four, 5 U.S.C. 552(b)(4) ("commercial or financial information obtained from a person that is privileged or confidential").

¹ We reviewed the audit firm's report for conformity with professional reporting standards. Our desk reviews are typically performed to identify any items needing clarification or issues requiring management attention. Desk reviews are limited to review of the audit report itself and excludes review of the auditor's supporting working papers; they are not designed to enable us to directly evaluate the quality of the audit performed.