



OFFICE OF INSPECTOR GENERAL | U.S. Agency for International Development
Semiannual Report to Congress, April 1, 2021-September 30, 2021

APPENDIX B — Reports Issued Prior to March 31, 2021 With Open and Unimplemented Recommendations and Potential Cost Savings as of September 30, 2021

Entity	Report Number	Title	Report Date	Recommendation Number	Finding Type	Potential Cost Savings
USAID	1-527-18-033-R	Audit of the Regional Government of San Martin's Management of Grant Agreements 527-0423 and 527-0426, January 1 to December 31, 2016	9/25/2018	2	Questioned Costs	\$28,848
USAID	3-000-14-001-E	Southern Africa Enterprise Development Fund, OMB Circular A-133 Audit Report for Fiscal Year Ended September 30, 2012	12/4/2013	1	Questioned Costs	\$1,109,459
USAID	3-000-14-001-E	Southern Africa Enterprise Development Fund, OMB Circular A-133 Audit Report for Fiscal Year Ended September 30, 2012	12/4/2013	3	Questioned Costs	\$1,300,000
USAID	3-000-16-006-N	Report on Audit of Cost Incurred by DPW Training & Associates, LLC. Under Contract Numbers RLA-C-00-10-00007-00 and AID-OAA-C-10-00125 for the Period January 1, 2011, Through September 30, 2014	3/11/2016	1	Questioned Costs	\$2,808,970
USAID	3-000-18-003-I	Audit of Incurred Costs for AMEX International, Inc. for the Fiscal Years Ended December 31, 2008 Through 2010	10/30/2017	1	Questioned Costs	\$3,169,020
USAID	3-000-18-008-N	Closeout Audit of Costs Incurred by Chemonics To Pursue a Peaceful Transition to a Democratic and Stable Syria, Under Award AID-OAA-TO-13-00003, January 7, 2013, to October 6, 2016	2/20/2018	4	Questioned Costs	\$5,588,215
USAID	3-000-19-005-D	Independent Audit of Synergy Strategies Group Advisors, LLC's Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Years 2013 Through 2016	6/17/2019	1	Procedural	\$0
USAID	3-000-19-024-I	Performance Audit of Camp Dresser & McKee International, Inc.'s Accounting System's Adequacy	6/19/2019	1	Procedural	\$0
USAID	3-000-19-031-I	Independent Accountant's Report of International Relief and Development Incurred Cost Audit for the Years Ending December 31, 2009, 2011, 2012, 2013, and 2014	7/10/2019	1	Questioned Costs	\$4,407,986
USAID	3-000-19-040-I	Performance Audit Over the Adequacy of Mendez England & Associates' Accounting System Administration	8/13/2019	1	Procedural	\$0
USAID	3-000-20-003-I	Performance Audit Report on the Adequacy of Integra Government Services International, LLC's Accounting System Administration	11/26/2019	1	Procedural	\$0
USAID	3-000-20-015-D	Independent Audit Report on International Development Group Advisory Services, LLC's Compliance with Federal Acquisition Regulations and Disclosed Accounting Practices	7/13/2020	1	Procedural	\$0
USAID	3-000-20-018-R	Financial Audit of Deutsche Welthungerhilfe e. V., Under Multiple USAID Grants for the Year Ended December 31, 2017	6/18/2020	1	Questioned Costs	\$39,490
USAID	3-000-20-018-R	Financial Audit of Deutsche Welthungerhilfe e. V., Under Multiple USAID Grants for the Year Ended December 31, 2017	6/18/2020	2	Procedural	\$0
USAID	3-000-20-018-T	Single Audit of National Democratic Institute for International Affairs for the Fiscal Year Ended September 30, 2019	9/25/2020	1	Questioned Costs	\$27,996
USAID	3-000-20-036-I	Examination of Costs Claimed for Nathan Associates, Inc. for the Two Years Ended December 31, 2015	6/3/2020	1	Questioned Costs	\$2,889,688
USAID	3-000-20-036-I	Examination of Costs Claimed for Nathan Associates, Inc. for the Two Years Ended December 31, 2015	6/3/2020	2	Procedural	\$0
USAID	3-000-20-036-I	Examination of Costs Claimed for Nathan Associates, Inc. for the Two Years Ended December 31, 2015	6/3/2020	3	Procedural	\$0
USAID	3-000-20-037-I	Examination of Costs Claimed for AECOM International Development, Inc. for the Three Years Ended September 27, 2013; October 3, 2014; and January 2, 2015	6/4/2020	1	Questioned Costs	\$111,241
USAID	3-000-20-049-I	Examination of Costs Claimed by Futures Group International, LLC for the Three Fiscal Years Ended June 30, 2015	6/25/2020	1	Questioned Costs	\$11,114,685
USAID	3-000-20-050-I	Examination of Abt Associates, Inc. Indirect Cost Rate Proposals and Related Books and Records for the Fiscal Year Ended March 31, 2017	6/25/2020	1	Questioned Costs	\$196,881
USAID	3-000-21-001-D	Audit Report on International Development Group Advisory Services, LLC Proposed Amounts on Unsettled Flexibly Priced USAID Agreements for Fiscal Years 2015, 2016, and 2017	10/16/2020	1	Questioned Costs	\$120,838
USAID	3-000-21-001-D	Audit Report on International Development Group Advisory Services, LLC Proposed Amounts on Unsettled Flexibly Priced USAID Agreements for Fiscal Years 2015, 2016, and 2017	10/16/2020	2	Procedural	\$0
USAID	3-000-21-002-T	Single Audit of PATH for the Fiscal Year Ended December 31, 2019	12/29/2020	1	Questioned Costs	\$48,378
USAID	3-000-21-003-D	Audit Report on EnCompass, LLC's Proposed Amounts on Unsettled Flexibly Priced USAID Contracts for Fiscal Years 2016 and 2017	1/13/2021	1	Questioned Costs	\$314,149
USAID	3-000-21-003-D	Audit Report on EnCompass, LLC's Proposed Amounts on Unsettled Flexibly Priced USAID Contracts for Fiscal Years 2016 and 2017	1/13/2021	2	Procedural	\$0
USAID	3-000-21-003-R	Financial Audit of Fundación Oxfam Intermón Under Multiple USAID Awards for the Fiscal Year Ended March 31, 2018	10/23/2020	1	Questioned Costs	\$42,841
USAID	3-000-21-003-R	Financial Audit of Fundación Oxfam Intermón Under Multiple USAID Awards for the Fiscal Year Ended March 31, 2018	10/23/2020	2	Procedural	\$0
USAID	3-000-21-004-D	Audit Report on Integra Government Services International, LLC's Proposed Amounts on Unsettled Flexibly Priced USAID Agreements for the Fiscal Years Ended December 31, 2016 and 2017	1/19/2021	1	Questioned Costs	\$29,508
USAID	3-000-21-004-D	Audit Report on Integra Government Services International, LLC's Proposed Amounts on Unsettled Flexibly Priced USAID Agreements for the Fiscal Years Ended December 31, 2016 and 2017	1/19/2021	2	Procedural	\$0
USAID	3-000-21-005-R	Financial Audit of Norwegian People's Aid Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2016	10/30/2020	1	Procedural	\$0
USAID	3-000-21-006-I	Examination of Costs Claimed for Nathan Associates, Inc. for the Fiscal Year Ended December 31, 2016	12/10/2020	1	Questioned Costs	\$1,002,792
USAID	3-000-21-007-R	Financial Audit of Oxfam GB Under Multiple USAID Awards for the Fiscal Year Ended March 31, 2018	11/16/2020	1	Procedural	\$0
USAID	3-000-21-008-R	Financial Audit of Centre for International Studies and Cooperation Under Multiple USAID Awards for the Year Ended March 31, 2015	11/18/2020	1	Questioned Costs	\$39,098
USAID	3-000-21-008-R	Financial Audit of Centre for International Studies and Cooperation Under Multiple USAID Awards for the Year Ended March 31, 2015	11/18/2020	2	Procedural	\$0
USAID	3-000-21-010-R	Financial Audit of People In Need Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2016	12/7/2020	1	Procedural	\$0
USAID	3-000-21-011-R	Financial Audit of Centre for International Studies and Cooperation Under Multiple USAID Awards for the Year Ended March 31, 2016	12/14/2020	1	Procedural	\$0
USAID	3-000-21-013-R	Financial Audit of The Mentor Initiative Under Multiple USAID Agreements for Fiscal Year Ended September 30, 2016	1/11/2021	1	Procedural	\$0
USAID	3-000-21-014-R	Financial Audit of Intersos Organizzazione Umanitaria Onlus Under Multiple USAID Awards for the Fiscal Year Ended December 31, 2016	1/28/2021	1	Procedural	\$0
USAID	3-000-21-016-R	Financial Audit of People In Need Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2017	2/25/2021	1	Procedural	\$0
USAID	3-000-21-017-I	Examination of ME&A, Inc's Costs Claimed for the Two Years ended December 31, 2017 and 2018	2/10/2021	1	Questioned Costs	\$333,882
USAID	3-000-21-022-I	Examination of Costs Claimed by Dexis Interactive, Inc. for Fiscal Years ended December 31, 2016 and 2017	3/11/2021	1	Questioned Costs	\$100,250
USAID	3-000-21-028-I	Examination of DevTech Systems, Inc's Incurred Cost Proposal for the Year Ended December 31, 2017	3/22/2021	1	Questioned Costs	\$83,760
USAID	3-000-21-030-I	Examination of The QED Group, LLC's Indirect Cost Rate Proposals and Related Books and Records for Reimbursement Fiscal Years Ended December 31, 2016 and 2017	3/26/2021	1	Procedural	\$0
USAID	3-000-21-031-I	Examination of Costs Claimed by Global Business Solutions, Inc. for Fiscal Years 2012, 2013, and 2014	3/26/2021	1	Procedural	\$0
USAID	3-521-13-001-N	Report on Financial Closeout Audit of USAID Resources Managed by the Rural Justice Center Field Office in Haiti Under Grant Agreement No. S21-G-00-09-00028-00 From June 9, 2009, to August 9, 2010	9/16/2013	1	Questioned Costs	\$148,754
USAID	3-521-13-001-N	Report on Financial Closeout Audit of USAID Resources Managed by the Rural Justice Center Field Office in Haiti Under Grant Agreement No. S21-G-00-09-00028-00 From June 9, 2009, to August 9, 2010	9/16/2013	2	Questioned Costs	\$161,315
USAID	3-521-13-001-N	Report on Financial Closeout Audit of USAID Resources Managed by the Rural Justice Center Field Office in Haiti Under Grant Agreement No. S21-G-00-09-00028-00 From June 9, 2009, to August 9, 2010	9/16/2013	3	Questioned Costs	\$40,000
USAID	3-521-13-001-N	Report on Financial Closeout Audit of USAID Resources Managed by the Rural Justice Center Field Office in Haiti Under Grant Agreement No. S21-G-00-09-00028-00 From June 9, 2009, to August 9, 2010	9/16/2013	4	Questioned Costs	\$23,007
USAID	3-521-13-001-N	Report on Financial Closeout Audit of USAID Resources Managed by the Rural Justice Center Field Office in Haiti Under Grant Agreement No. S21-G-00-09-00028-00 From June 9, 2009, to August 9, 2010	9/16/2013	5	Questioned Costs	\$10,978
USAID	3-521-13-001-N	Report on Financial Closeout Audit of USAID Resources Managed by the Rural Justice Center Field Office in Haiti Under Grant Agreement No. S21-G-00-09-00028-00 From June 9, 2009, to August 9, 2010	9/16/2013	6	Questioned Costs	\$93,555
USAID	3-521-13-001-N	Report on Financial Closeout Audit of USAID Resources Managed by the Rural Justice Center Field Office in Haiti Under Grant Agreement No. S21-G-00-09-00028-00 From June 9, 2009, to August 9, 2010	9/16/2013	7	Questioned Costs	\$16,291
USAID	4-000-17-132-R	Audit of USAID Resources Managed by African Development Solutions in Kenya Under Multiple Agreements, January 1 to December 31, 2014	7/26/2017	1	Questioned Costs	\$3,054,996
USAID	4-000-17-132-R	Audit of USAID Resources Managed by African Development Solutions in Kenya Under Multiple Agreements, January 1 to December 31, 2014	7/26/2017	2	Questioned Costs	\$101,902
USAID	4-000-17-132-R	Audit of USAID Resources Managed by African Development Solutions in Kenya Under Multiple Agreements, January 1 to December 31, 2014	7/26/2017	5	Procedural	\$0

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Entity	Report Number	Title	Report Date	Recommendation Number	Finding Type	Potential Cost Savings
USAID	4-000-17-132-R	Audit of USAID Resources Managed by African Development Solutions in Kenya Under Multiple Agreements, January 1 to December 31, 2014	7/26/2017		7 Procedural	\$0
USAID	4-000-19-129-R	Financial Audit of USAID Resources Managed by African Development Solutions in Multiple Countries Under Multiple Awards, January 1, 2015, to December 31, 2016	9/26/2019		1 Questioned Costs	\$855,847
USAID	4-000-20-061-R	Financial Audit of USAID Resources Managed by Nonviolent Peaceforce in South Sudan Under Multiple Agreements, January 1 to December 31, 2018	4/22/2020		1 Procedural	\$0
USAID	4-000-20-067-R	Financial Audit of USAID Resources Managed by African Development Solutions in Somalia Under Multiple Awards, January 1 to December 31, 2017	5/7/2020		1 Procedural	\$0
USAID	4-000-20-079-R	Financial Audit of USAID Resources Managed by Kenya Red Cross Society Under Multiple Awards, January 1 to December 31, 2018	6/8/2020		1 Procedural	\$0
USAID	4-000-20-083-R	Financial Audit of USAID Resources Managed by Norwegian Refugee Council in Multiple Countries Under Multiple Awards, January 1 to December 31, 2017	6/18/2020		1 Procedural	\$0
USAID	4-000-20-084-R	Financial Audit of USAID Resources Managed by Norwegian Refugee Council in Multiple Countries Under Multiple Awards, January 1 to December 31, 2018	6/26/2020		1 Procedural	\$0
USAID	4-000-20-085-R	Financial Audit of USAID Resources Managed by Accion Contra el Hambre in Multiple Countries Under Multiple Awards, January 1 to December 31, 2017	7/11/2020		1 Procedural	\$0
USAID	4-000-20-086-R	Financial Audit of USAID Resources Managed by Accion Contra el Hambre in Multiple Countries Under Multiple Awards, January 1 to December 31, 2018	7/11/2020		1 Procedural	\$0
USAID	4-000-20-091-R	Financial Audit of USAID Resources Managed by Medair in Multiple Countries Under Multiple Awards, January 1 to December 31, 2017	7/13/2020		1 Procedural	\$0
USAID	4-000-20-103-R	Financial Audit of USAID Resources Managed by Stichting ZOA in Multiple Countries Under Multiple Awards, January 1 to December 31, 2018	8/20/2020		1 Procedural	\$0
USAID	4-000-20-104-R	Financial Audit of USAID Resources Managed by The Alliance for International Medical Action in Multiple Countries Under Multiple Awards, January 1 to December 31, 2018	8/20/2020		1 Procedural	\$0
USAID	4-000-20-105-R	Financial Audit of USAID Resources Managed by Solidarites International in Multiple Countries Under Multiple Awards, January 1 to December 31, 2018	8/25/2020		1 Questioned Costs	\$95,568
USAID	4-000-20-105-R	Financial Audit of USAID Resources Managed by Solidarites International in Multiple Countries Under Multiple Awards, January 1 to December 31, 2018	8/25/2020		2 Procedural	\$0
USAID	4-000-21-001-P	USAID Has Gaps in Planning, Risk Mitigation, and Monitoring of Its Humanitarian Assistance in Africa's Lake Chad Region	10/15/2020		4 Procedural	\$0
USAID	4-000-21-044-R	Financial Audit of USAID Resources Managed by Accion Contra el Hambre in Multiple Countries Under Multiple Awards, January 1 to December 31, 2019	3/11/2021		1 Questioned Costs	\$32,833
USAID	4-000-21-044-R	Financial Audit of USAID Resources Managed by Accion Contra el Hambre in Multiple Countries Under Multiple Awards, January 1 to December 31, 2019	3/11/2021		2 Procedural	\$0
USAID	4-611-16-003-N	Agency Contracted Audit of USAID Resources Managed by Agribusiness in Sustainable Natural African Plant Product (ASNAPP) Under Cooperative Agreement No. AID-611-A-12-00003 for the Period February 8, 2012, Through September 30, 2013	1/26/2016		1 Questioned Costs	\$702,685
USAID	4-611-17-124-R	Audit of USAID Resources Managed by Wwomen and Law in Southern Africa Educational Trust in Zambia Under Agreement 611-A-13-00002, for the Fiscal Year Ended December 31, 2015	7/18/2017		1 Questioned Costs	\$69,856
USAID	4-611-17-164-R	Audit of USAID Resources Managed by Agribusiness in Sustainable Natural African Plant Product in Zambia Under Cooperative Agreement AID-611-A-12-00003, October 1, 2013, to September 30, 2014	9/20/2017		1 Questioned Costs	\$8,522
USAID	4-611-17-165-R	Audit of USAID Resources Managed by Agribusiness in Sustainable Natural African Plant Product in Zambia Under Cooperative Agreement AID-611-A-12-00003, October 1, 2014, to September 30, 2015	9/20/2017		1 Questioned Costs	\$156,500
USAID	4-611-17-166-R	Closeout Audit of USAID Resources Managed by Agribusiness in Sustainable Natural African Plant Product in Zambia Under Cooperative Agreement AID-611-A-12-00003, October 1, 2015, to February 5, 2016	9/20/2017		1 Questioned Costs	\$463,327
USAID	4-611-18-080-R	Audit of USAID Resources Managed by Wwomen and Law in Southern Africa Research and Educational Trust in Zambia Under Agreement AID-611-A-13-00002, January 1, 2016, to December 31, 2016	4/16/2018		1 Questioned Costs	\$51,870
USAID	4-611-20-004-N	Financial Closeout Audit of USAID Resources Managed by Biocarbon Partners Limited in Zambia Under Cooperative Agreement AID-611-A-14-00001, January 1, 2018, to January 31, 2019	1/30/2020		1 Questioned Costs	\$1,192,504
USAID	4-611-20-004-N	Financial Closeout Audit of USAID Resources Managed by Biocarbon Partners Limited in Zambia Under Cooperative Agreement AID-611-A-14-00001, January 1, 2018, to January 31, 2019	1/30/2020		2 Questioned Costs	\$1,063,630
USAID	4-611-20-073-R	Financial Audit of USAID Resources Managed by Expanded Church Response in Zambia Under Cooperative Agreement AID-611-A-15-00002, January 1 to December 31, 2018	5/20/2020		1 Questioned Costs	\$272,087
USAID	4-613-19-004-N	Closeout Financial Audit of USAID Resources Managed by [REDACTED] Under Multiple Agreements, October 1, 2012, to June 26, 2018	12/18/2018		1 Questioned Costs	\$648,515
USAID	4-613-19-006-N	Closeout Financial Audit of USAID Resources Managed by [REDACTED] in Zimbabwe Under Agreement AID-613-A-12-00009, January 1, 2013, to June 26, 2018	12/19/2018		1 Questioned Costs	\$358,240
USAID	4-613-19-006-N	Closeout Financial Audit of USAID Resources Managed by [REDACTED] in Zimbabwe Under Agreement AID-613-A-12-00009, January 1, 2013, to June 26, 2018	12/19/2018		4 Questioned Costs	\$224,200
USAID	4-613-21-048-R	Financial Audit of USAID Resources Managed by Linkages for Economic Advancement of the Disadvantaged in Zimbabwe Under Cooperative Agreement AID-613-A-15-00006, August 1, 2019, to July 31, 2020	3/26/2021		1 Procedural	\$0
USAID	4-615-19-121-R	Financial Audit of USAID Resources Managed by Christian Aid in Multiple Countries Under Multiple Awards, April 1, 2017, to March 31, 2018	8/7/2019		3 Questioned Costs	\$193
USAID	4-615-20-082-R	Financial Audit of USAID Resources Managed by Christian Aid in Multiple Countries Under Multiple Awards, April 1, 2018, to March 31, 2019	6/17/2020		3 Questioned Costs	\$1,428
USAID	4-615-21-009-R	Financial Audit of USAID Resources Managed by Northern Rangelands Trust in Kenya Under Cooperative Agreement AID-615-A-15-00009, January 1 to December 31, 2019 (Report No. 4-615-21-009-R)	11/10/2020		1 Procedural	\$0
USAID	4-617-21-002-N	Financial Audit of USAID Resources Managed by Transcultural Psychosocial Organisation in Uganda Under Multiple Agreements, January 1 to December 31, 2019	11/24/2020		1 Procedural	\$0
USAID	4-617-21-038-R	Financial Audit of USAID Resources Managed by Infectious Diseases Institute Limited in Uganda Under Multiple Awards, July 1, 2019, to June 30, 2020	2/17/2021		1 Procedural	\$0
USAID	4-621-19-044-R	Financial Closeout Audit of USAID Resources Managed by Tanzania Council for Social Development in Tanzania Under Grant Agreement AID-621-G-14-00005, July 1, 2015, to December 9, 2017	2/12/2019		1 Questioned Costs	\$243,662
USAID	4-623-18-001-N	Agency-Contracted Audit of Locally Incurred Costs in USAID Resources Managed by African Development Solutions in Kenya Under Agreement AID-623-A-12-00026, August 14, 2012, to December 31, 2015	11/28/2017		1 Questioned Costs	\$17,468,497
USAID	4-623-18-001-N	Agency-Contracted Audit of Locally Incurred Costs in USAID Resources Managed by African Development Solutions in Kenya Under Agreement AID-623-A-12-00026, August 14, 2012, to December 31, 2015	11/28/2017		4 Questioned Costs	\$4,437,040
USAID	4-623-19-016-N	Financial Closeout Audit of USAID Resources Managed by African Development Solutions in Kenya Under Agreement AID-623-A-12-00026, January 1, 2016, to February 28, 2017	9/27/2019		1 Questioned Costs	\$1,089,453
USAID	4-623-21-004-N	Financial Closeout Audit of USAID Resources Managed by Intergovernmental Authority on Development in Multiple Countries Under Multiple Awards, January 1, 2018, to December 31, 2019	1/20/2021		1 Procedural	\$0
USAID	4-641-18-098-R	Audit of USAID Resources Managed by Tolon District Assembly in Ghana Under Agreement 641-AA-14-IL#004, September 3, 2014, to December 31, 2016	8/23/2018		1 Questioned Costs	\$183,398
USAID	4-641-18-098-R	Audit of USAID Resources Managed by Tolon District Assembly in Ghana Under Agreement 641-AA-14-IL#004, September 3, 2014, to December 31, 2016	8/23/2018		3 Procedural	\$0
USAID	4-669-17-019-R	Closeout Audit of USAID Resources Managed by EQUIP Liberia Under the Emergency Protection in Host Communities of Nimba and Grand Gedeh Counties Program in Liberia, Cooperative Agreement No. AID-OFDA-G-12-00124, for the Period From June 1, 2012, Through May 31, 2013 - (originally issued 12/12/16; reissued 12/14/16)	12/14/2016		1 Questioned Costs	\$28,739
USAID	4-669-21-001-O	Agreed-Upon Procedures Review of USAID Resources Managed by Chemonics International in Liberia Under Multiple Awards, January 1, 2017, to March 31, 2019	11/18/2020		1 Procedural	\$0
USAID	4-669-21-001-O	Agreed-Upon Procedures Review of USAID Resources Managed by Chemonics International in Liberia Under Multiple Awards, January 1, 2017, to March 31, 2019	11/18/2020		2 Procedural	\$0
USAID	4-674-20-095-R	Financial Audit of USAID Resources Managed by Anova Health Institute NPC in South Africa Under Multiple Awards, October 1, 2018, to September 30, 2019	7/21/2020		2 Procedural	\$0
USAID	4-674-20-095-R	Financial Audit of USAID Resources Managed by Anova Health Institute NPC in South Africa Under Multiple Awards, October 1, 2018, to September 30, 2019	7/21/2020		3 Procedural	\$0

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Entity	Report Number	Title	Report Date	Recommendation Number	Finding Type	Potential Cost Savings
USAID	4-674-21-046-R	Additional Recommendation on the Financial Audit of USAID Resources Managed by Children in Distress Network in South Africa Under Agreement AID-674-A-13-00011, April 1, 2017, to March 31, 2018	3/18/2021		1 Questioned Costs	\$255,157
USAID	5-000-21-001-P	Improved Guidance, Data, and Metrics Would Help Optimize USAID's Private Sector Engagement	12/9/2020		2 Procedural	\$0
USAID	5-000-21-001-P	Improved Guidance, Data, and Metrics Would Help Optimize USAID's Private Sector Engagement	12/9/2020		5 Procedural	\$0
USAID	5-000-21-001-P	Improved Guidance, Data, and Metrics Would Help Optimize USAID's Private Sector Engagement	12/9/2020		6 Procedural	\$0
USAID	5-000-21-001-P	Improved Guidance, Data, and Metrics Would Help Optimize USAID's Private Sector Engagement	12/9/2020		7 Procedural	\$0
USAID	5-391-19-001-N	Financial Audit of the Costs Incurred by Echo West Under Multiple Task Orders in Pakistan, February 27, 2015, to March 2, 2016	4/26/2019		1 Questioned Costs	\$518,700
USAID	5-391-20-053-R	Closeout Audit of Aman Institute for Vocational Training's Management of the Karachi Youth Workforce Development Project in Pakistan, Cooperative Agreement AID-391-A-15-00005, July 1, 2018 to September 30, 2019	6/23/2020		1 Questioned Costs	\$41,525
USAID	5-391-21-007-R	Financial Audit of Indus Basin SME Investments Limited's Management of the Pakistan Private Investment Initiative Project, Cooperative Agreement AID-391-A-14-00001, January 1 to December 31, 2019	11/17/2020		1 Procedural	\$0
USAID	5-391-21-011-R	Financial Audit of Khyber Pakhtunkhwa Reconstruction Program in Pakistan Managed by the Provincial Reconstruction Rehabilitation & Settlement Authority, Provincial Disaster Management Authority, Grant No. 391-011, July 1, 2018 to June 30, 2019	2/1/2021		1 Questioned Costs	\$15,481,736
USAID	5-391-21-011-R	Financial Audit of Khyber Pakhtunkhwa Reconstruction Program in Pakistan Managed by the Provincial Reconstruction Rehabilitation & Settlement Authority, Provincial Disaster Management Authority, Grant No. 391-011, July 1, 2018 to June 30, 2019	2/1/2021		2 Questioned Costs	\$2,962,541
USAID	5-391-21-011-R	Financial Audit of Khyber Pakhtunkhwa Reconstruction Program in Pakistan Managed by the Provincial Reconstruction Rehabilitation & Settlement Authority, Provincial Disaster Management Authority, Grant No. 391-011, July 1, 2018 to June 30, 2019	2/1/2021		3 Procedural	\$0
USAID	5-492-13-028-R	Closeout Audit of the Project "Operation of the Anti-Human Trafficking Halfway Houses, and Mobilizing and Building Capacity of Multi-Stakeholders in Philippine Southern Backdoors and Other Identified Trafficking Hotspots (PORT Project)," USAID/Philippines' Cooperative Agreement No. 492-A-00-05-00024-00, Managed by the Visayan Forum Foundation, Inc. (VFFI), for the Period From September 30, 2005, to December 31, 2011	7/18/2013		1 Questioned Costs	\$1,412,114
USAID	5-492-13-028-R	Closeout Audit of the Project "Operation of the Anti-Human Trafficking Halfway Houses, and Mobilizing and Building Capacity of Multi-Stakeholders in Philippine Southern Backdoors and Other Identified Trafficking Hotspots (PORT Project)," USAID/Philippines' Cooperative Agreement No. 492-A-00-05-00024-00, Managed by the Visayan Forum Foundation, Inc. (VFFI), for the Period From September 30, 2005, to December 31, 2011	7/18/2013		2 Questioned Costs	\$709,766
USAID	7-620-15-001-N	Closeout Audit of USAID Resources Managed by Hope Worldwide Nigeria (HWWN) Under the Assistance and Care for Children Orphaned and at Risk (ACCORD) Project (Agreement Number AID-620-A-00-08-00111) for the Period March 13, 2008, to October 11, 2013	9/23/2015		1 Questioned Costs	\$5,672,236
USAID	7-620-15-001-N	Closeout Audit of USAID Resources Managed by Hope Worldwide Nigeria (HWWN) Under the Assistance and Care for Children Orphaned and at Risk (ACCORD) Project (Agreement Number AID-620-A-00-08-00111) for the Period March 13, 2008, to October 11, 2013	9/23/2015		2 Questioned Costs	\$399,198
USAID	7-620-15-001-N	Closeout Audit of USAID Resources Managed by Hope Worldwide Nigeria (HWWN) Under the Assistance and Care for Children Orphaned and at Risk (ACCORD) Project (Agreement Number AID-620-A-00-08-00111) for the Period March 13, 2008, to October 11, 2013	9/23/2015		6 Questioned Costs	\$100,942
USAID	8-000-21-001-P	Weaknesses in Oversight of USAID's Syria Response Point To the Need for Enhanced Management of Fraud Risks in Humanitarian Assistance	3/4/2021		4 Questioned Costs	\$11,601,969
USAID	8-165-19-008-N	Fund Accountability Statement Closeout Audit of Business Startup Center Bitola, Business Without Borders Project in Macedonia, Cooperative Agreement AID-165-A-00-11-00104, December 28, 2010, to November 7, 2014	3/24/2019		1 Questioned Costs	\$211,456
USAID	8-165-19-008-N	Fund Accountability Statement Closeout Audit of Business Startup Center Bitola, Business Without Borders Project in Macedonia, Cooperative Agreement AID-165-A-00-11-00104, December 28, 2010, to November 7, 2014	3/24/2019		2 Questioned Costs	\$30,516
USAID	8-168-20-012-R	Financial Audit of USAID Resources Managed by Brams d.o.o. for the USAID Alliance for Agribusiness Development, Grant Agreement AID-168-G-15-00001, May 18, 2015, to December 31, 2015	10/24/2019		1 Questioned Costs	\$272,885
USAID	8-294-19-032-N	Fund Accountability Statement Audit of Moona – A Space for Change, The CO-LAB Project in West Bank and Gaza, Cooperative Agreement AID-294-A-16-00004, September 15, 2016, to December 31, 2017	6/26/2019		1 Questioned Costs	\$76,924
USAID	8-294-21-003-N	Audit of the Fund Accountability Statement of Tapuach-Appleseeds Academy, Net@IT Community Youth Leaders Activity in West Bank and Gaza, Cooperative Agreement 294-A-17-00003, September 19, 2017 to December 31, 2018	11/3/2020		1 Questioned Costs	\$64,466
USAID	8-294-21-003-N	Audit of the Fund Accountability Statement of Tapuach-Appleseeds Academy, Net@IT Community Youth Leaders Activity in West Bank and Gaza, Cooperative Agreement 294-A-17-00003, September 19, 2017 to December 31, 2018	11/3/2020		2 Procedural	\$0
USAID	8-294-21-003-N	Audit of the Fund Accountability Statement of Tapuach-Appleseeds Academy, Net@IT Community Youth Leaders Activity in West Bank and Gaza, Cooperative Agreement 294-A-17-00003, September 19, 2017 to December 31, 2018	11/3/2020		3 Procedural	\$0
USAID	8-294-21-009-R	Audit of the Fund Accountability Statement of Hand in Hand Center For Jewish-Arab Education in Israel, Widening The Circle Program in West Bank and Gaza, Cooperative Agreement AID-294-A-15-00002, September 2, 2015 to December 31, 2016	12/7/2020		1 Questioned Costs	\$27,942
USAID	8-294-21-014-N	Audit of the Fund Accountability Statement of Ein Dor Museum, Youth United Against Racism Program in West Bank and Gaza, Cooperative Agreement 72029418CA00003, September 28, 2018 to December 31, 2019	2/22/2021		1 Procedural	\$0
USAID	8-294-21-018-N	Audit of the Fund Accountability Statement of Hand in Hand: Center for Jewish-Arab Education in Israel, Mainstreaming Shared Society Project in West Bank and Gaza, Cooperative Agreement 72029418CA00005, September 28, 2018, to December 31, 2019	3/25/2021		1 Questioned Costs	\$34,388
USAID	8-294-21-018-N	Audit of the Fund Accountability Statement of Hand in Hand: Center for Jewish-Arab Education in Israel, Mainstreaming Shared Society Project in West Bank and Gaza, Cooperative Agreement 72029418CA00005, September 28, 2018, to December 31, 2019	3/25/2021		2 Procedural	\$0
USAID	8-294-21-018-N	Audit of the Fund Accountability Statement of Hand in Hand: Center for Jewish-Arab Education in Israel, Mainstreaming Shared Society Project in West Bank and Gaza, Cooperative Agreement 72029418CA00005, September 28, 2018, to December 31, 2019	3/25/2021		3 Procedural	\$0
USAID	8-306-20-043-N	Audit of the Fund Accountability Statement of Michigan State University Under Grain Research and Innovation Program in Afghanistan, Cooperative Agreement AID-306-OAA-A-13-00006, January 1 to December 31, 2018	7/14/2020		1 Questioned Costs	\$25,297
USAID	8-306-20-043-N	Audit of the Fund Accountability Statement of Michigan State University Under Grain Research and Innovation Program in Afghanistan, Cooperative Agreement AID-306-OAA-A-13-00006, January 1 to December 31, 2018	7/14/2020		2 Procedural	\$0
USAID	8-306-20-043-N	Audit of the Fund Accountability Statement of Michigan State University Under Grain Research and Innovation Program in Afghanistan, Cooperative Agreement AID-306-OAA-A-13-00006, January 1 to December 31, 2018	7/14/2020		3 Procedural	\$0
USAID	8-306-20-044-N	Audit of the Fund Accountability Statement of DAI Global, LLC, Under Multiple Awards in Afghanistan, 2017-2018	7/27/2020		1 Procedural	\$0
USAID	8-306-21-018-R	Fund Accountability Statement Audit of Turquoise Mountain Trust Under Export, Jobs and Market Linkages in Carpet and Jewelry Value Chains Project in Afghanistan, Cooperative Agreement 72030619CA00001, February 1 to December 31, 2019	2/16/2021		1 Procedural	\$0
USAID	9-000-21-004-P	Award Planning and Oversight Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project	3/25/2021		1 Procedural	\$0
USAID	9-000-21-004-P	Award Planning and Oversight Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project	3/25/2021		2 Procedural	\$0
USAID	9-000-21-004-P	Award Planning and Oversight Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project	3/25/2021		3 Procedural	\$0
USAID	9-000-21-004-P	Award Planning and Oversight Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project	3/25/2021		4 Procedural	\$0
USAID	9-000-21-004-P	Award Planning and Oversight Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project	3/25/2021		5 Procedural	\$0
USAID	9-000-21-004-P	Award Planning and Oversight Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project	3/25/2021		6 Procedural	\$0
USAID	9-000-21-004-P	Award Planning and Oversight Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project	3/25/2021		7 Procedural	\$0
USAID	9-266-21-003-P	Enhanced Guidance and Practices Would Improve USAID's Transition Planning and Third-Party Monitoring in Iraq	2/19/2021		5 Procedural	\$0

APPENDIX B — Reports Issued Prior to March 31, 2021 With Open and Unimplemented Recommendations and Potential Cost Savings as of September 30, 2021

Entity	Report Number	Title	Report Date	Recommendation Number	Finding Type	Potential Cost Savings
USAID	9-522-21-007-R	Financial Audit of the Global Development Alliance with FUNADEF Program in Honduras Managed by the National Foundation for the Development of Honduras, Cooperative Agreement AID-522-A-15-00002, January 01 to December 31, 2017	11/16/2020		1 Questioned Costs	\$573,279
USAID	9-522-21-007-R	Financial Audit of the Global Development Alliance with FUNADEF Program in Honduras Managed by the National Foundation for the Development of Honduras, Cooperative Agreement AID-522-A-15-00002, January 01 to December 31, 2017	11/16/2020		2 Procedural	\$0
USAID	9-522-21-008-R	Financial Audit of the Global Development Alliance with FUNADEF Program in Honduras Managed by the National Foundation for the Development of Honduras, Cooperative Agreement AID-522-A-15-00002, January 01 to December 31, 2018	11/18/2020		1 Questioned Costs	\$882,367
USAID	9-522-21-008-R	Financial Audit of the Global Development Alliance with FUNADEF Program in Honduras Managed by the National Foundation for the Development of Honduras, Cooperative Agreement AID-522-A-15-00002, January 01 to December 31, 2018	11/18/2020		2 Procedural	\$0
USAID	A-000-20-006-P	USAID Needs To Improve Policy and Processes To Better Protect Information Accessed on Personal Devices	6/19/2020		3 Procedural	\$0
USAID	A-000-21-004-C	USAID Generally Implemented an Effective Information Security Program for Fiscal Year 2020 in Support of FISMA	1/7/2021		2 Procedural	\$0
USAID	A-000-21-004-C	USAID Generally Implemented an Effective Information Security Program for Fiscal Year 2020 in Support of FISMA	1/7/2021		3 Procedural	\$0
USAID	A-000-21-004-C	USAID Generally Implemented an Effective Information Security Program for Fiscal Year 2020 in Support of FISMA	1/7/2021		6 Procedural	\$0
USAID	F-306-17-001-N	Financial Audit of Costs Incurred In Afghanistan by Advanced Engineering Associates International, Inc. (AEAI) Under Sheberghan Gas Generation Activity (SGGA), Task Order No. AID-306-TO-12-00002, for the Period From October 1, 2013, Through December 31, 2015	10/2/2016		1 Questioned Costs	\$684,367
USAID	G-391-17-023-R	Closeout Financial Audit of the USAID/Pakistan's Agribusiness Project Managed by the Agribusiness Support Fund, Agreement AID-391-A-12-00001, July 1, 2014, to February 9, 2016	5/11/2017		1 Questioned Costs	\$192,423
IAF	A-IAF-17-004-C	The Inter-American Foundation Has Implemented Many Controls in Support of FISMA, but Improvements Are Needed	11/7/2016		7 Procedural	\$0
IAF	A-IAF-20-004-C	IAF Has Generally Implemented Controls in Support of FISMA for Fiscal Year 2019	1/23/2020		2 Procedural	\$0
IAF	A-IAF-21-002-C	IAF Generally Implemented an Effective Information Security Program for Fiscal Year 2020 in Support of FISMA	12/4/2020		2 Procedural	\$0
MCC	0-MCC-20-012-C	Enhanced Controls Are Needed to Ensure the Cost-Effectiveness of MCC Travel and Prevent Waste and Abuse	6/10/2020		2 Procedural	\$0
MCC	0-MCC-20-012-C	Enhanced Controls Are Needed to Ensure the Cost-Effectiveness of MCC Travel and Prevent Waste and Abuse	6/10/2020		3 Procedural	\$0
MCC	M-000-17-001-C	Audit of the Millennium Challenge Corporation's Financial Statements, Internal Controls, and Compliance for the Fiscal Years Ending September 30, 2016, and 2015	11/15/2016		3 Procedural	\$0
MCC	3-MCC-20-007-N	Financial Audit of MCC Resources Managed by the Millennium Development Authority Ghana Under the Grant and Implementation Agreement and the Millennium Challenge Compact Between MCC and the Republic of Ghana, October 1, 2016 to March 31, 2018	3/11/2020		1 Procedural	\$0
MCC	0-MCC-21-002-C	Audit of MCC's Fiscal Years 2020 and 2019 Financial Statements	11/14/2020		5 Procedural	\$0
MCC	0-MCC-21-002-C	Audit of MCC's Fiscal Years 2020 and 2019 Financial Statements	11/14/2020		7 Procedural	\$0
MCC	0-MCC-21-002-C	Audit of MCC's Fiscal Years 2020 and 2019 Financial Statements	11/14/2020		8 Procedural	\$0
MCC	0-MCC-20-004-C	Audit of MCC's Fiscal Years 2019 and 2018 Financial Statements	11/18/2019		3 Procedural	\$0
MCC	0-MCC-21-002-C	Audit of MCC's Fiscal Years 2020 and 2019 Financial Statements	11/14/2020		2 Procedural	\$0
Grand Total						\$110,439,561