



OFFICE OF INSPECTOR GENERAL U.S. Agency for International Development

MEMORANDUM

DATE: February 14, 2023

TO: USAID/Management/Office of Acquisition and Assistance/Cost, Audit and Support Division, Contract Audits Management Branch, Acting Supervisory Auditor, Sheree F. Marshall

FROM: Director of External Financial Audits Division (IG/A/EFA), David A. McNeil /s/

SUBJECT: Financial Audit of Premiere Urgence Internationale Under Multiple Awards for the Fiscal Year Ended December 31, 2019 (3-000-23-005-R)

This memorandum transmits the final audit report on the U.S. Agency for International Development (USAID) resources managed by Premiere Urgence Internationale (PUI) under multiple awards for the fiscal year (FY) ended December 31, 2019. PUI contracted with the independent certified public accounting firm of Gelman, Rosenberg & Freedman (GRF), Bethesda, Maryland, to conduct the audit. The audit firm stated that it performed its audit in accordance with generally accepted government auditing standards (GAGAS) and USAID's Financial Audit Guide for Foreign Organizations. The audit firm is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on PUI's fund accountability statement; the effectiveness of its internal control; or its compliance with the awards, laws, and regulations. ¹

The audit objectives were to (1) express an opinion on whether the fund accountability statements for the period audited, was presented fairly, in all material respects; (2) evaluate PUI's internal controls; (3) determine whether PUI complied with awards terms and applicable laws and regulations; (4) determine whether PUI has taken adequate action on prior audit report recommendations; (5) determine whether PUI has been authorized to charge indirect costs using provisional rates; (6) determine whether the general purpose financial statements were audited in accordance with GAGAS. To answer the audit objectives, GRF (1) audited the fund accountability statements for the awards including the budgeted amounts by category and major items and the revenues received from USAID for the audited period and the costs reported by PUI as incurred for the FY ended December 31, 2019; (2) evaluated the control environment, the adequacy of the accounting systems, and control procedures that pertain to PUI's ability to report financial data consistent with the assertions embodied in each account of

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.

the fund accountability statement; (3) identified the awards terms and pertinent laws and regulations and determined which of those, if not observed, could have a direct and material effect on the fund accountability statement; (4) followed up on prior audit recommendations; (5) determined whether the recipient has used a provisional rates to charge indirect costs to USAID; (6) examined the recipient's audited general purpose financial statements. The audit firm reported total USAID audited expenditures of \$32,569,440 for the FY ended December 31, 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. The audit firm did not identify any questioned costs, material weakness in internal controls, or instances of material noncompliance, and the audit firm cleared five of the prior report's recommendations. In the opinion of the other auditor, the financial statements referred to above give a true and fair view of the financial position and the assets and liabilities of PUI as of December 31, 2019, and the results of its operations for the year then ended in accordance with French accounting regulations. In the auditor's opinion, the information in the accompanying statements of indirect rate calculation and indirect expenses is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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").