



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

### MEMORANDUM

**DATE:** July 28, 2023

**TO:** USAID/Management/Office of Acquisition and Assistance/Cost, Audit, and Support Division, Contract Audit Management Branch, Acting Supervisory Auditor, Maya Cole

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

**SUBJECT:** Single Audit of Winrock International Institute for Agricultural Development for the Year Ended December 31, 2017, and 2016 (3-000-23-004-T)

This memorandum transmits the final audit report on the single audit of Winrock International Institute for Agricultural Development (Winrock) for the Year Ended December 31, 2017, and 2016. Winrock contracted with the independent certified public accounting firm Hudson Cisne & Co. LLP (Hudson Cisne) to conduct the audit. The audit report was obtained from the Federal Audit Clearinghouse. Hudson Cisne performed the Title 2 U.S. Code of Federal Regulations (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* audit. Hudson Cisne stated that it performed its audit in accordance with U.S. Government Auditing standards issued by the Comptroller General of the United States and in accordance with Title 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Hudson Cisne is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on Winrock's financial statements; the effectiveness of its internal control; or its compliance with the awards, laws, and regulations.<sup>1</sup>

Hudson Cisne's audit objectives were to: (1) express an opinion on the consolidated financial statements; (2) form an opinion on the combined financial statements as a whole as required by Title 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; (3) obtain reasonable assurance about whether Winrock's combined financial statements are free from material misstatement; and (4) express an opinion on compliance for each of Winrock's major Federal programs. To answer the audit objectives, Hudson Cisne:

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<sup>1</sup> 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.

(1) performed procedures to obtain evidence about the amounts and disclosures in the combined financial statements; (2) considered Winrock's internal control over financial reporting; and (3) examined, on a test basis, Winrock's compliance with certain provisions of Title 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Winrock's audited expenditures of Federal awards was \$82,910,547, of which the U.S. Agency for International Development's (USAID) audited expenditures amounted to \$67,966,020 for the year ended December 31, 2017.

Hudson Cisne expressed an unmodified opinion on the consolidated financial statements and stated that it presented fairly, in all material respects, Winrock's consolidated financial position as of December 31, 2017, and 2016. Further, Hudson Cisne stated that it did not find any deficiencies in internal control it considered to be material weaknesses and that Winrock complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on each of its major Federal programs for the year ended December 31, 2017. Finally, Hudson Cisne did not identify any findings in its financial statements audit and did not report any questioned costs in its Federal awards audit for Winrock.

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"). In addition, USAID OIG has determined that this transmittal memo and the enclosed report are not subject to notification and reporting requirements under Section 5274 of the National Defense Authorization Act.<sup>2</sup>

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<sup>2</sup> The James M. Inhofe National Defense Authorization Act for Fiscal Year 2023 Pub. L. No. 117-263, § 5274. Please direct related inquiries to [oignotice\\_ndaa5274@usaid.gov](mailto:oignotice_ndaa5274@usaid.gov).