



OFFICE OF INSPECTOR GENERAL

U.S. Agency for International Development

MEMORANDUM

DATE: June 18, 2024

TO: USAID/India Mission Director, Veena Reddy

FROM: Deputy Assistant Inspector General for Audit, Christine M. Byrne /s/

SUBJECT: Financial Audit of USAID Resources Managed by World Health Partners in India for the Period April 1, 2022, to March 31, 2023 (5-386-24-042-R)

This memorandum transmits the final report on the financial audit of the following USAID awards managed by World Health Partners (WHP) in India for the period April 1, 2022, to March 31, 2023:

Award Name (Type)	Award Number	Audit Period
Closing the Gaps in TB Care Cascade Program and Comprehensively Address Mental Health (CGC and CAMH) (Cooperative Agreement)	72038620CA00012	April 1, 2022 – March 31, 2023
Systems Approach for Maternal Newborn & Child Health Focusing on Vulnerable Geographies Project (Subagreement)	7322	April 1, 2022 – March 31, 2023

World Health Partners contracted with the independent audit firm Kumar Mittal & Co. to conduct the audit. The audit firm stated it performed its audit in accordance with generally accepted government auditing standards (GAGAS). However, the audit firm did not have continuing professional education and external quality control review programs that fully satisfy GAGAS requirements. The audit firm is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on WHP's schedule of expenditures of USAID awards; the effectiveness of its internal control; or its compliance with the awards' terms, laws, and regulations.¹

¹ We reviewed the audit firm's report for conformity with professional reporting standards. Our desk reviews are typically performed to identify any items that need clarification or issues that require management attention. Desk reviews are limited to review of the audit report itself and exclude 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 audit objectives were to: (1) express an opinion on whether WHP's schedule of expenditures of USAID awards for the period audited was presented fairly, in all material respects; (2) evaluate and obtain an understanding of its internal controls related to the audited USAID programs; (3) perform tests to determine whether WHP had complied with the awards' terms, applicable laws and regulations; and (4) determine whether WHP had taken adequate corrective action on prior year audit findings. To answer the audit objectives, the audit firm performed the subject audit that covered expenditures of \$3,546,446 for the audited period.

The audit firm concluded that the schedule of expenditure of USAID awards presented fairly, in all material respects, the projects' revenues and costs incurred and reimbursed during the audited period. The audit firm did not identify any questioned costs, material weaknesses in internal control, or material instances of noncompliance. The audit firm issued a management letter.

During our desk review, we noted some areas for improvement which the audit firm should address in its future audit reports. We presented these deficiencies in a memorandum to the Controller dated June 18, 2024.

This 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"). 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.²

² 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.