



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

MEMORANDUM

DATE: July 24, 2024

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

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

SUBJECT: Single Audit of Food For The Hungry for the Year Ended September 30, 2020 (3-000-24-056-T)

This memorandum transmits the final audit report on the single audit of Food For The Hungry for the Year Ended September 30, 2020. The audit report was obtained from the Federal Audit Clearinghouse. Capin Crouse LLP (CapinCrouse) 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 Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. CapinCrouse is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on Food For The Hungry's schedule of expenditures for Federal awards; the effectiveness of its internal control; or its compliance with the awards, laws, and regulations.¹

CapinCrouse's audit objectives were to: (1) express an opinion on the financial statements; (2) obtain reasonable assurance about whether Food For The Hungry's combined financial statements are free from material misstatement; and (3) express an opinion on compliance for each of Food For The Hungry's major Federal programs based on its audit of the types of compliance requirements. To answer the audit objectives, CapinCrouse: (1) obtained evidence about the amounts and disclosures in the financial statements; (2) evaluated the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management and evaluated the overall presentation of the financial statements; and (3) considered Food For The Hungry's internal control over financial reporting and performed tests of Food For The Hungry's compliance with certain provisions of laws, regulations,

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.

contracts, grant agreements, and other matters. Food For The Hungry's audited expenditures of Federal awards was \$69,896,448, of which the U.S. Agency for International Development's (USAID) audited expenditures amounted to \$69,895,868.

CapinCrouse expressed an unmodified opinion on the financial statements and on compliance for major programs. Further, CapinCrouse reported that it did not find any deficiencies in internal control it considered to be material weaknesses and significant deficiencies in internal control over financial reporting and on internal control over major programs. Finally, CapinCrouse did not identify any audit findings required to be reported in accordance with 2 CFR 200.516(a).

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.