



Office of Inspector General

MEMORANDUM

DATE: March 21, 2018

TO: USAID/Management/Office Acquisition and Assistance/Cost, Audit and Support Division, Branch Chief, David A. McNeil

FROM: Acting Director of External Financial Audits, Abdoulaye Gueye /s/

SUBJECT: OMB Circular A-133 Audit of World Concern Development Organization for the Fiscal Year Ended June 30, 2015 (3-000-18-013-T)

This memorandum transmits the final audit report on World Concern Development Organization for the fiscal year ended June 30, 2015. The audit report was obtained from the Federal Audit Clearinghouse. Clark Nuber PS performed the Office of Management and Budget (OMB) Circular A-133 audit.

Clark Nuber PS states it performed its audit in accordance with generally accepted government auditing standards. The audit firm is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on World Concern Development Organization's financial statements; 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 financial statements as of June 30, 2015 were presented fairly in all material respects; (2) express an opinion on whether the schedule of expenditures of federal awards as required by OMB Circular A-133 "Audits of States, Local Governments, and Non-Profit Organizations" is fairly stated in all material respects; (3) describe the scope of testing of internal control and compliance and the results of that testing and not to provide an opinion on its effectiveness; and (4) determine whether World Concern Development Organization 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. The schedule of expenditures of federal awards disclosed that World Concern Development Organization's audited expenditures were \$1,520,010 and the U.S.

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.

Agency for International Development's (USAID) audited expenditures were \$1,446,839 for the fiscal year ended June 30, 2015.

Clark Nuber PS expressed unmodified opinions based on their work, on the financial statements, the schedule of expenditures of federal awards and the report on compliance for each major federal program. The audit firm did not disclose any findings, or question any costs. Clark Nuber PS also provided us a copy of its management letter.

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").

If you have any questions related to this report, please contact Steve Shea, assistant director, at (202) 712-1386 or sshea@usaid.gov.

Attachment: As stated

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