



U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT



OFFICE OF INSPECTOR GENERAL

**Semiannual Report to Congress
April 1, 2017—September 30, 2017**

COVER:

Syrian refugees in the camps in Turkey can buy more nutritious food with monthly assistance using electronic food voucher cards from the U.N. World Food Program and the Turkish Red Crescent. Syrian refugees living in Turkish cities are only more recently receiving monthly food assistance from the U.N. World Food Program. USAID supports this program.

Photo by Marisa Traniello, USAID

Mission

The mission of the Office of Inspector General is to provide independent oversight that promotes the efficiency, effectiveness, and integrity of foreign assistance programs and operations under USAID OIG's jurisdiction.

Vision

OIG's vision is to be a leading oversight organization with a motivated and resourceful workforce that

- Produces high-quality work that facilitates mission achievement in foreign assistance.
- Increases accountability and promotes good stewardship of foreign assistance funds.

MESSAGE FROM THE INSPECTOR GENERAL

I am pleased to present the USAID OIG Semiannual Report to Congress for the second half of fiscal year 2017. In accordance with the Inspector General Act of 1978, as amended, this report presents the results of our work delivered from April 1, 2017, to September 30, 2017, in overseeing USAID, the Millennium Challenge Corporation (MCC), the U.S. African Development Foundation (USADF), the Inter-American Foundation (IAF), and the Overseas Private Investment Corporation (OPIC).

During this reporting period, we issued 390 performance and financial audit reports with a total of 560 recommendations aimed at improving the operations and programs of the agencies we oversee. These reports resulted in approximately \$90 million in questioned costs. Also during the period, we closed 148 investigations and opened 42. Our investigations directly resulted in more than \$136 million in recoveries and savings, as well as 4 prosecutorial referrals, and 63 administrative actions, including 36 suspensions or debarments.

Our audits and investigations continued to identify weaknesses in U.S.-funded aid and development programs and operations—including insufficient contract management, monitoring of implementers, performance assessments, and interagency coordination. The results of our work completed during this reporting period demonstrate how these weaknesses compromise U.S. investments. For example:

- **Afghanistan Reconstruction Trust Fund (ARTF):** Since ARTF was established in 2002, it has been the largest World Bank-administered multidonor trust fund and greatest source of direct budget support to Afghanistan’s reconstruction and development. Despite the U.S. Government’s \$2.9 billion ARTF contribution, USAID/Afghanistan did not define, measure, or link ARTF performance results to assess progress in meeting USAID objectives in Afghanistan—to increase economic growth; maintain gains in health, education, and women’s rights; and help improve the performance and legitimacy of the Afghan Government. Our recommendations, if effectively implemented, should better position the mission to identify



Ann Calvaresi Barr
Inspector General

and examine performance trends, and establish reasonable targets for succeeding years to achieve real progress.

- **Strengthening Citizen Voice and Public Accountability in Pakistan:**

Pre-award contract revisions undercut USAID/Pakistan’s ability to achieve the goals of a \$45 million program for encouraging citizen engagement and government response in Pakistan. Specifically, the mission decreased program funding and duration by 40 percent without adjusting expected results or the number of target grants before awarding the 3-year contract.

Although the contractor achieved some results, many of the grants it awarded to support civic engagement targeted short-term, easy to implement changes rather than long-term reform. To maximize the program’s potential, we made several recommendations aimed at improving USAID/Pakistan’s contract management and monitoring, and training of civil society organizations.

- **Asia-Pacific Economic Integration:** USAID awarded a 5-year, \$27 million Asia-Pacific Economic Cooperation contract without clear guidance on how funds should be used to implement the regional economic integration project, launched jointly with the State Department. Furthermore, USAID did not establish an interagency agreement with State, and contract monitoring focused on the various U.S. Government agencies’ goals rather than the project’s goals. Unreliable performance data also limited the mission’s ability to determine if the project was on track.

- **Curtailing Corruption:** In July 2017, USAID/Afghanistan terminated an award for the construction of five power substations in Afghanistan—valued at more than \$134 million—in

OIG ACCOMPLISHMENTS DURING THE REPORTING PERIOD

More than \$90 million in questioned costs

More than \$136 million in investigative recoveries and savings

390 reports issued

148 investigations closed

4 prosecutorial referrals

63 administrative actions

light of our ongoing investigation of alleged corruption. According to the allegations, the contract awardee had paid a \$2 million bribe to a procurement employee involved in facilitating the award. Other allegations of bribery implicated the Chief Executive Officer (CEO) of the Afghan government-owned utility and the Afghan Minister of Economy. Working with the Special Inspector General for Afghanistan Reconstruction, our agents secured a confession from the CEO, which ultimately led to the CEO's resignation and the Minister's removal. In a separate initiative, we received leads through OIG's "Make a Difference" hotline alleging theft of U.S. Government-funded antimalarial commodities, which prompted a joint OIG-Malawian investigation of several health facilities and markets. To date, the leads have led to the arrest of 11 individuals in connection with stolen and diverted antimalarial drugs.

Our advisories—documents that alert the Agency to matters needing prompt attention—further underscore OIG's commitment to providing timely data and analysis that can help protect U.S. investments and inform policy deliberations and decisions:

- **Global Health Supply Chain:** Sustained risks to funds awarded through USAID's Global Health Supply Chain Procurement and Supply Management Project—a contract valued at \$9.5 billion, the largest single contract in USAID history—prompted us to send an advisory to the Acting Administrator in June 2017. The advisory reiterated recommendations we previously made to USAID/Global Health for strengthening internal controls to increase documentation accuracy, curtail bribery and graft, and ultimately provide greater assurance that health commodities for HIV/AIDS, malaria, family planning, and maternal and child health reach beneficiaries around the world.
- **Agency Reform Planning:** To comply with Office of Management and Budget Memorandum M 17-22, USAID was required to develop a comprehensive reform plan and an analytical framework that aligns activities with the Agency's mission, role, and the performance of its individual functions. To assist USAID with this task, we prepared an advisory based on our audit and investigative work, other oversight organizations' work, and Governmentwide best practices and applied professional judgment to inform USAID's deliberations for eliminating, restructuring, or merging activities; improving organizational efficiency and effectiveness; and improving workforce management.

Finally, we continued to pursue an aggressive outreach strategy to promote effective information sharing and engagement with oversight counterparts and foreign assistance stakeholders, and conducted regular fraud awareness briefings and training.

- In July 2017, I met with leadership and accountability representatives at five U.N. agencies—the World Health Organization, International Organization for Migration, U.N. High Commissioner for Refugees, World Food Programme, and Food and Agriculture Organization—to forge relationships and encourage sharing information on fraud schemes and bad actors that may affect USAID programming.
- In April 2017, OIG launched a program to engage with stakeholders and identify internal control, procurement, finance, and staffing vulnerabilities in key USAID programs, establish program contacts, and provide real-time assistance on risk areas. For example, in September 2017, OIG investigators, analysts, and auditors met with USAID staff, implementers, and public international organization representatives in Iraq to gain a greater understanding of the vulnerabilities facing USAID-funded humanitarian programs there—which totaled more than \$361 million in fiscal year 2017. The team also conducted 10 fraud awareness briefings for nearly 300 participants, and visited roughly a dozen implementer offices and warehouses to assess the strength of their procurement and logistics systems and identify potential areas of concern.

In fiscal year 2018, we will continue to rigorously assess individual aid and development programs, as well as areas that cut across components—such as human capital management, coordination among implementers, and financial and information technology management. Some examples of the crosscutting work we have under way or planned include the following:

- **Responding to Public Health Emergencies:** We are conducting several audits related to USAID’s response to international public health emergencies. To better prepare the Agency for such emergencies, we are evaluating factors that influenced USAID’s ability to respond to the Ebola outbreak and its processes for managing and coordinating responses to future public health emergencies, such as potential Zika outbreaks. In a separate audit, we are evaluating

USAID's assessment of needs for Ebola treatment units, community care centers, and medical commodities, and its oversight of Agency funding.

- **Implementing Energy Programs:** We continue to assess Power Africa's progress in meeting its goals. Our audit—which encompasses four of the agencies we oversee: USAID, MCC, OPIC, and USADF, four participating U.S. agencies—will also evaluate the initiative's coordination and transaction model, constraints, and risks. Our audit of OPIC's Chile Energy Portfolio will assess the Corporation's processes for vetting and approving energy projects, and for identifying and mitigating risks in its portfolio, as well as its overall effectiveness in supporting development and involving the U.S. private sector in Chile's energy sector.
- **Dismantling Fraud Rings:** OIG investigations continue to target programs and operations at high risk of fraud and abuse. One ongoing investigation related to cross-border humanitarian assistance for internally displaced Syrians has uncovered bid rigging, collusion, bribery, and kickbacks between Turkish vendors and implementer staff. To date, the U.S. Government has debarred 16 individuals and companies; implementers have terminated, suspended, or accepted the resignation of 16 employees; and USAID has suspended more than \$200 million in program funds for implementers under investigation. In addition, USAID has made systemic changes aimed at strengthening award management, program oversight, internal controls, and fraud prevention efforts.

Our audit and investigative work reflects OIG's ongoing commitment to fully inform Congress, the agencies we oversee, and the public of pressing foreign assistance concerns and to aggressively pursue individuals intent on abusing our Nation's foreign aid resources. By evaluating risks, following high-dollar and crosscutting initiatives, and prioritizing our audits and investigations accordingly, our work not only helps USAID and the other agencies we oversee address the complex challenges they face, but better targets aid initiatives that are susceptible to fraud, waste, and abuse.

I commend our hardworking staff for their steadfast dedication to our mission, especially as we continue to refine our internal policies and processes to achieve maximum efficiency and impact. I look forward to continuing to work with the USAID Administrator and the CEOs of MCC, USADF, IAF, and OPIC to safeguard and strengthen aid and investments from the American people through timely, relevant, and impactful oversight.

INSPECTOR GENERAL HOTLINES

The Office of Inspector General (OIG) provides regular fraud awareness briefings to U.S.

Government-funded programs and implementers to educate and deepen their understanding of fraud schemes. Recently, OIG also started a proactive outreach program (POP) to establish relationships with U.S. Agency for International Development (USAID) priority programs and implementers. Our highly skilled agents and analysts engage and partner with implementer employees to develop specific project profiles that identify weaknesses and vulnerabilities in each organization's management of procurement, finance, staffing, and other project-specific activities. OIG uses this valuable opportunity

to learn the business models of organizations it oversees, and provides immediate feedback, which encourages reporting of fraud and leads to systemic changes where needed.

These informative, relationship-building efforts help deter fraud, waste, and abuse, and encourage implementers to report allegations using the hotline. The programs, organizations, and operations under OIG's oversight include: the Millennium Challenge Corporation (MCC), U.S. African Development Foundation (USADF), Inter-American Foundation (IAF), and Overseas Private Investment Corporation (OPIC). Employees of these organizations, as well as contractors, program participants, and the general public, may report allegations directly to OIG. Complaints may also be submitted via email, phone, mail, OIG's online complaint form, or on each organizations' main website. OIG also receives allegations of fraud, waste, and abuse through a country-specific hotline in Pakistan, which is implemented locally by Transparency International, an international nongovernmental organization (NGO) that focuses on anticorruption, and the Malaria Hotline, which is operated by OIG.

The Inspector General Act of 1978, as amended, protects those who make hotline complaints. The Whistleblower Protection Enhancement Act of 2012 protects employees who disclose misconduct or misuse of Government resources. Individuals who contact the hotline are not required to identify themselves and may request confidentiality when submitting allegations. However, OIG encourages those who report allegations to identify themselves so OIG can contact them with any additional questions. Pursuant to section 7 of the Inspector General Act, OIG will not disclose the identity of an employee of USAID, MCC, USADF, IAF, or OPIC who provides information unless that employee

Email

ighotline@usaid.gov

Complaint form

oig.usaid.gov/content/oig-hotline

Phone

1-800-230-6539 or 202-712-1023

Mail

USAID OIG HOTLINE

P.O. Box 657

Washington, DC 20044-0657

consents or unless the Inspector General determines that such disclosure is unavoidable during the course of an investigation. As a matter of policy, OIG provides comparable protection to employees of contractors, grantees, and others who provide information to OIG and request confidentiality. The hotline website is encrypted, consistent with industry standards; however, individuals who are concerned about the confidentiality or anonymity of electronic communication may submit allegations by phone or mail.

“MAKE A DIFFERENCE” MALARIA HOTLINE

OIG’s “Make a Difference” campaign solicits the involvement of local communities in three African countries to protect the integrity of overseas antimalarial programs. The campaign currently works in Benin, Malawi, and Nigeria to obtain actionable information about the theft, transshipment, resale, or falsification of antimalarial drugs, as well as about commodities in select countries funded by the President’s Malaria Initiative. In support of this objective, OIG has developed materials with information about the hotline and safe malaria medications and distributed them in local communities.

Email

madmalariahotline@usaid.gov

Phone

1-855-484-1033

Mail

USAID OIG HOTLINE

P.O. Box 657

Washington, DC 20044-0657

The campaign offers country-specific reward hotlines for community members to safely report information on manufacturers, distributors, or sellers of illicit commodities. Rewards are offered through OIG for relevant and actionable information. Significant impacts, such as the arrest or conviction of individuals participating in antimalarial pharmaceutical crime or systemic changes that result from information obtained through the hotline, may result in additional reward payments.

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INTRODUCTION

History, Mandates, and Authority

USAID's OIG was established on December 16, 1980, by Public Law 96-533, an amendment to the Foreign Assistance Act of 1961. On December 29, 1981, the International Security and Development Cooperation Act of 1981 brought the USAID Inspector General under the purview of the Inspector General Act of 1978. OIG assumed audit and investigative oversight of USADF and IAF in 1999 and of MCC in 2004. OIG also maintains some oversight authority over OPIC under 22 U. S. Code 2199(e).

The Inspector General Act authorizes the Inspector General to conduct and supervise audits and investigations. Our mission is to provide independent oversight that promotes the efficiency, effectiveness, and integrity of programs and operations under our jurisdiction. Some of our work is mandated by statute or other requirements; other work is performed at OIG's discretion. When identifying and prioritizing appropriate audit and investigative activity, we consider stakeholder interests and needs, alignment with strategic goals, program funding, and risks associated with the agencies' programs, including potential vulnerabilities in internal controls.

Areas of Responsibility

Audits

OIG conducts audits of worldwide foreign assistance programs and agency operations of USAID, MCC, USADF, IAF, and OPIC. Audit activities include performance audits and reviews of programs and management systems, financial statement audits required under the Chief Financial Officers Act of 1990, and audits related to the financial accountability of grantees and contractors.

Investigations

OIG investigates allegations of fraud, waste, and abuse relating to the foreign assistance programs and operations of the agencies for which we provide oversight. Investigations of criminal, civil, and administrative violations cover all facets of these worldwide operations. OIG also works proactively by providing fraud awareness briefings and literature, audiovisual aids, and advice on fraud prevention strategies for our agencies' personnel and employees of foreign assistance implementers worldwide.

Joint Work and Partners

OIG participates in task forces and cooperates with other groups. The following activities summarize our participation in these areas.

Coordinated Oversight of Overseas Contingency Operations

USAID OIG works closely with the Inspectors General of the Department of Defense (DoD) and Department of State to coordinate and report on oversight of overseas contingency operations (OCO). The framework provided in the Inspector General Act¹ requires that during such circumstances, one agency be designated as the lead IG.

During the reporting period, USAID OIG contributed to Lead Inspector General quarterly reports to Congress on oversight of Overseas Contingency Operations in Iraq and Syria for Operation Inherent Resolve (OIR), as well as in Afghanistan for Operation Freedom's Sentinel (OFS), covering the second and third quarters of fiscal year 2017. These reports examined key events such as the humanitarian response to the battle for Mosul, which displaced over 900,000 people.

OIG is also directly engaging with the organizations implementing USAID's programming to ensure they understand their role in protecting U.S. Government funds through proper, well-resourced oversight systems, and proactive information sharing, particularly in response to the ongoing OCOs in Afghanistan, Iraq and Syria.

OIG hosted a Fraud Prevention, Reporting, and Compliance Roundtable in July 2017 in Washington, D.C. This event brought together key players working to protect USAID funds, namely representatives from USAID OIG; USAID's senior leadership, Compliance Division, and General Counsel; and more than 60 officials from over 40 development organizations. Attendees discussed trends, best practices, division of roles, and expectations with regard to fraud prevention, compliance, and reporting. IG Calvaresi Barr opened the event with introductory remarks highlighting the extent to which robust internal controls and fraud reporting systems are critical for the success of USAID programs.

Syria Investigations Working Group

In October 2015, USAID OIG founded the Syria Investigations Working Group (SIWG). This working group consists of representatives from the investigative oversight bodies of USAID OIG, Department of State OIG, public international organizations, and bilateral donors, and shares investigative leads, coordinates oversight activities, and identifies trends in the region.

¹ Section 8L of the Inspector General Act of 1978, as amended, requires the inspectors general for the Department of Defense, Department of State, and USAID to coordinate oversight on overseas contingency operations lasting more than 60 days. Section 8L requires these OIGs to work together to develop and execute a joint strategic plan for comprehensive oversight of the contingency operation and to submit to Congress a quarterly report on the operation's progress and a semiannual report on corresponding oversight activities.

USAID OIG hosted the group's two teleconferences and the first of the group's in-person meetings in February 2016 at the U.S. Mission to the United Nations in Geneva. The United Nations Population Fund and the United Nations Development Programme cohosted a meeting of the SIWG in August 2016 in New York. The United Nations World Food Programme (WFP) hosted the group's third in-person meeting in February 2017 in Amman, Jordan, following a USAID OIG-organized fraud awareness workshop. The meeting was attended by representatives from the oversight bodies of other bilateral donors and public international organizations. This latest working group meeting opened with remarks from the WFP and USAID OIG inspectors general and included briefings from the USAID OIG assistant inspector general for investigations and USAID OIG special agents.

International Contract Corruption Task Force

OIG participates in the International Contract Corruption Task Force, which shares information and, when appropriate, conducts joint investigations into fraud schemes that affect programs at multiple member agencies. The task force includes the following government offices:

- USAID OIG
- DoD Office of Inspector General
- Department of State Office of Inspector General
- Special Inspector General for Afghanistan Reconstruction (SIGAR)
- Federal Bureau of Investigation
- U.S. Army Criminal Investigation Division's Major Procurement Fraud Unit
- Air Force Office of Special Investigations
- Naval Criminal Investigative Service

Coordinated Audit Plan for HIV/AIDS, Tuberculosis, and Malaria

OIG collaborates with its counterparts at the Department of State and the Department of Health and Human Services (HHS) to develop an annual consolidated audit plan for HIV/AIDS, tuberculosis, and malaria. The three OIGs work together to determine the audits each office will conduct to make the best use of U.S. Government resources.

Working With Bilateral Donors

OIG participates in a group of bilateral donors from 12 countries, including the United States, working to improve transparency and accountability of multilateral organizations and taking on other issues of mutual interest.

Office of Government Ethics Curriculum Development Team

OIG participates on the Office of Government Ethics curriculum development team, which involves multiple Government agencies developing ethics guidance and training for law enforcement officers.

Council of Inspectors General on Integrity and Efficiency

OIG is an active member in the Council of Inspectors General on Integrity and Efficiency (CIGIE). IG Calvaresi Barr is vice-chair of the Audit Committee and OIG staff actively participate in CIGIE working groups. OIG also provides information on its audits and semiannual reports to Oversight.gov, a new initiative by CIGIE to create an online repository of reports across all OIGs.

OIG was also recognized by CIGIE at its annual awards ceremony. This year, OIG received three awards for investigative work, including recognition of courage and dedication to duty in conflict environments.

OIG ORGANIZATIONAL PERFORMANCE MEASURES

OIG established performance measures in its strategic plan for fiscal years 2015–2019, several of which were updated with the publication of the fiscal year 2016 annual plan. The data below reflect our yearend accomplishments for fiscal year 2017.

Strategic Goal I. Strengthen the ability of the organizations for which OIG provides oversight to manage and deliver foreign assistance efficiently and effectively through audit products and activities.			
Measure	2016 Results	2017 Yearend Target	2017 Yearend Results
Percentage of audits covering high-priority programs and operations, addressing management challenges, or identifying systemic weaknesses	100%	92%	100%
Percentage of audit peer review recommendations with which OIG agrees that have been implemented within 1 year	57%	100%	100%
Percentage of management decisions ¹ on which OIG and the agency agree that have final action within 1 year of the decision	74%	72%	87%

¹A management decision is made when agency management establishes the corrective action to be taken in response to an audit recommendation. A management decision must determine the allowability of questioned costs (if applicable), establish a corrective action plan, and identify a target date for final action.

Strategic Goal 2. Deter and detect fraud, corruption, criminal activity, and misconduct in the programs, operations, and workforce of the organizations for which OIG provides oversight.

Measure	2016 Results	2017 Yearend Target	2017 Yearend Results
Percentage of OIG investigations resulting in a positive outcome (e.g., indictments, recoveries, systemic changes)	65%	50%	58%
Number of individuals reached through outreach events	10,350	7,500	9,235
Dollar value of investigative savings and recoveries	Exceeded total cost of investigative operations	Meets or exceeds total cost of investigative operations	Exceeded total cost of investigative operations
Number of briefings and meetings with senior U.S. Government or foreign government officials that provide law enforcement liaison and support to anticorruption efforts	25	30	41

Strategic Goal 3. Provide useful, timely, and relevant information to enable stakeholders to make informed decisions about foreign assistance programs and operations.

Measure	2016 Results	2017 Yearend Target	2017 Yearend Results
Number of congressional engagements (e.g., testimony, briefings, and other formal contacts)	55	60	54
Number of page views on the OIG website	197,877	221,622	150,833

Strategic Goal 4. Continually improve the efficiency, effectiveness, and quality of OIG operations.

Measure	2016 Results	2017 Yearend Target	2017 Yearend Results
Percentage of employees indicating satisfaction with OIG customer service, operations, and initiatives	65%	67%	74%
Percentage of major management milestones met relating to strategic planning, continuity of operations, policy development, human capital management, information technology management, financial resource management, operations planning, and external reporting requirements	83%	85%	85%
Percentage of OIG operating units executing within 5 percent of budget plans	50%	55%	25%

Strategic Goal 5. Recruit, develop, and retain a highly qualified, motivated, and diverse workforce with the necessary tools and training to fulfill OIG's mission.

Measure	2016 Results	2017 Yearend Target	2017 Midyear Results
Percentage of incoming employees hired within established timeframes ¹	16%	60%	19%
Percentage of employees retained who are performing at or above fully successful or proficient levels	94%	90%	98%
Percent of employees engaged in their work ²	68%	68%	72%

¹The established timeframe is 80 calendar days for Civil Service vacancies and 140 days for Foreign Service positions. The timeframe starts when the Request for Personnel Action (SF-52) is completed and ends when the employee enters on duty. We are modifying our definition in fiscal year 2017 to measure the time between executing the Request for Personnel Action (SF-52) and the employee accepting a job offer.

²Employee engagement is measured using the relevant questions from the Office of Personnel Management's Federal Employee Viewpoint Survey.

PROGRESS IN MEETING STRATEGIC GOALS AND OBJECTIVES

The Office of Inspector General's five strategic goals convey our commitment to providing quality oversight to the agencies we oversee and to communicating OIG effectiveness at safeguarding taxpayer resources. These goals also emphasize our obligation to continually find ways to improve our own operations and ensure that our workforce is highly motivated and well-trained to carry out its responsibilities.

During the second half of fiscal year 2017, we identified approximately \$90 million in questioned costs, and our investigative work had led to almost \$137 million in investigative recoveries and savings. We implemented numerous activities to promote the effectiveness and integrity of foreign assistance programs, provide quality information to our stakeholders, and enhance OIG's internal processes and workforce.

The results of OIG's yearend performance are discussed below.

Strategic Goal I: Strengthen the ability of the organizations for which OIG provides oversight to manage and deliver foreign assistance efficiently and effectively through audit products and activities.

OIG met all of its targets for three performance measures, and exceeded two of the three measures it is tracking under this strategic goal: the percentage of audits covering high-priority programs and operations, and the percentage of management decisions that OIG and the agency agree have final action within 1 year of the decision. For this reporting period, OIG issued 9 reports, of which 100 percent covered high-priority programs and operations, addressed management challenges, or identified systemic weaknesses. When combined with the 18 reports issued during the prior period, OIG issued 27 reports for the fiscal year, of which 100 percent aligned with the goal.

As of June 30, 2017, USAID OIG resolved all 28 recommendations received from the 2016 audit peer review, fulfilling the yearend goal. Finally, for the indicator on management decisions on which OIG and the agency agree that have final action within 1 year of the decision, OIG exceeded its target by achieving final action on 87 percent of the recommendations.

OIG continues to meet its significant obligations related to the oversight of Operation Inherent Resolve (OIR). OIR is an ongoing contingency operation, which integrates the efforts of USAID and the Departments of Defense and State, to counter the Islamic State of Iraq and Syria. OIG plans to perform audit engagements to provide oversight of USAID's OIR activities.

OIG worked on several other activities that contribute to Goal I. In examining USAID's use of the Afghanistan Reconstruction Trust Fund (ARTF), for example, OIG found that USAID lacked adequate guidance and plans for making ARTF contributions and did not have procedures to verify that some

ARTF contributions were used for their intended purposes. USAID also lacked an overall monitoring and evaluation plan for ARTF to align activities and performance indicators with the mission's strategy and development objectives. Despite the U.S. Government's significant contribution, USAID only reported results from one activity between 2013 and 2015. Mission staff did not carry out essential responsibilities for monitoring, evaluating, and reporting ARTF's progress, and have not conducted a formal evaluation of ARTF activities to determine overall performance and justify further funding.

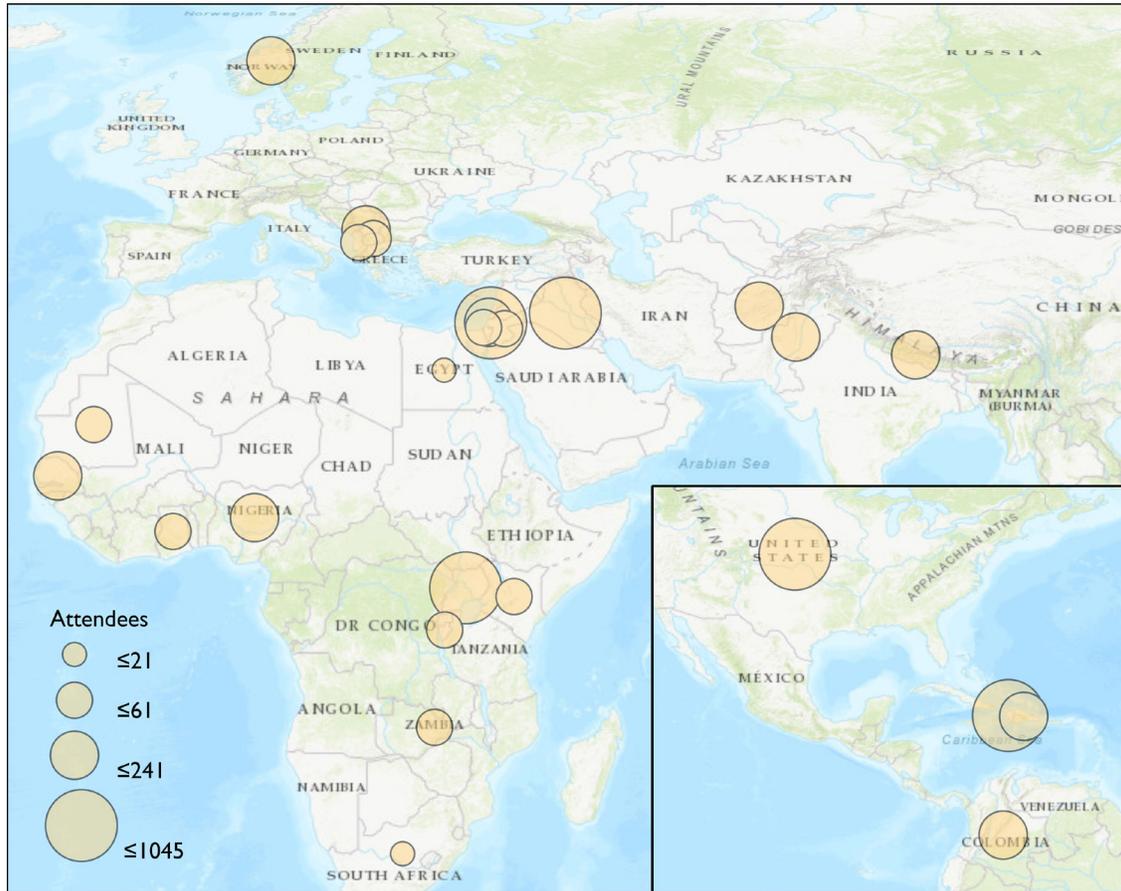
Similarly, OIG's audit of the Regional Development Mission for Asia demonstrated a lack of monitoring tools to measure the reported results under the \$27 million Asia-Pacific Economic Cooperation (APEC) Technical Assistance To Advance Regional Integration Project (ATAARI), an activity that USAID manages for the State Department that is intended to support regional economic integration. Specifically, the project's monitoring and evaluation plan was not approved until 20 months after the start of the project, and data on 6 of the project's 11 indicators either lacked adequate support or were collected using means other than those laid out in the plan. Because of insufficient monitoring by USAID, the project's reported results were not reliable, impeding the Agency's ability to evaluate its impact. Further, the lack of an interagency agreement and ambiguous contract language created vulnerabilities for USAID in terms of both project management and oversight.

Strategic Goal 2: Deter and detect fraud, corruption, criminal activity, and misconduct in the programs, operations, and workforce of the organizations for which OIG provides oversight.

For fiscal year 2017, OIG met its performance targets related to identifying, investigating, and deterring fraud, waste, and abuse in Agency programs and operations. Fifty-eight percent of OIG's investigations during this fiscal year resulted in positive outcomes. OIG conducted fraud awareness briefings worldwide – reaching 9,235 individuals through all outreach events, surpassing our outreach goal. OIG held 41 high-level briefings or meetings with senior U.S. Government or foreign government officials, surpassing its fiscal year goal of 30 meetings by 37 percent. These education and relationship-building efforts help deter fraud, waste, and abuse by increasing awareness of reporting procedures for criminal, civil, and administrative violations; educate stakeholders on the consequences of committing these violations; and establish cooperation with other law enforcement authorities.

OIG has led or participated in numerous investigations to detect fraud, waste, and abuse. These investigations have led to important outcomes for USAID and the other agencies we oversee, among the most notable were OIG's investigations related to USAID's Global Health Supply Chain Procurement and Supply Management (GHSC-PSM) project. During fiscal year 2017, investigations into the theft, counterfeiting, and illegal resale of GHSC-PSM health commodities led to seven arrests in Guinea, five arrests in Zambia, and five arrests in Malawi. OIG also expanded its "Make a Difference" public awareness campaign by relaunching its malaria hotline in Nigeria. USAID OIG is continuing to work in collaboration with various partners, including Global Fund OIG and host country law enforcement, to protect the integrity of the GHSC-PSM program.

Fraud Awareness Briefings Conducted Worldwide April, 2017–September 30, 2017



During the reporting period, OIG conducted 137 fraud awareness briefings with more than 3,757 participants worldwide. The circles on the map indicate the locations of the briefings; the size of the circles represents the cumulative number of participants. (Map provided by OIG.)

Strategic Goal 3: Provide useful, timely, and relevant information to enable stakeholders to make informed decisions about foreign assistance programs and operations.

For fiscal year 2017, OIG did not fully meet its performance targets for providing information to stakeholders. OIG regularly shares the results of its oversight work with agency leaders, Congress, other agencies and institutions within and outside the U.S. Government, and the general public. OIG’s website offers an accessible, comprehensive source for its reports and findings, recommendations, and other information on the effectiveness of U.S. foreign assistance programs. OIG uses email and Twitter to notify key external stakeholders of newly-issued materials, including audit reports, press releases and statements, congressional and other reports, and other materials on OIG’s oversight work.

OIG prioritizes its role in informing congressional policy, oversight, and appropriations decisions by responding to requests for information, providing briefings, and testifying in congressional hearings. To

keep Congress informed, OIG responded to requests for information and briefings and reached out to congressional committees of jurisdiction to discuss plans for future oversight work, internal reforms, and challenges facing foreign assistance oversight. OIG counted 54 separate congressional engagements for the fiscal year, 90 percent of its goal. For example, the Inspector General testified twice before Congress during the fiscal year, keeping Congress informed of the top management challenges facing USAID and the other agencies we oversee. OIG staff also briefed Senate and House appropriations committees on OIG's budget request, and the Senate Foreign Relations Committee (SFRC) on OIG's oversight priorities. In addition, OIG staff briefed Senate and House staff members in preparation for a Congressional delegation to East Africa. OIG also responded to information requests from SFRC to inform its consideration of nominations before the Senate. Through its engagement with Congressional stakeholders, OIG identified congressional priorities to inform its oversight work going forward by monitoring legislation, committee hearings, and member interests.

OIG promotes government transparency and supports the public's right to information on government effectiveness by publishing information on its website and responding to requests from the public, including media and Freedom of Information Act requests. For the entire fiscal year, OIG counted 150,883 page views on its website, despite a yearend goal of 221,622. Toward the end of the reporting period, OIG began to improve its internet presence by considering additional social media and other communications platforms to provide information, and initiating a redesign of its public website. OIG expects these measures to improve its ability to relay findings, recommendations, and other materials to stakeholders in a timely and efficient way. OIG also participated in the launch of Oversight.gov, a website initiative by the Council of the Inspectors General on Integrity and Efficiency to create a repository of reports across the inspector general community. This additional platform will allow OIG to reach an even greater audience through its online presence.

Strategic Goal 4: Continually improve the efficiency, effectiveness, and quality of OIG operations.

OIG met all but one of its targets for performance measures under Strategic Goal 4, falling short of its yearend target for the percentage of OIG operating units executing within 5 percent of budget plans. OIG did not meet this performance measure due to the hiring freeze, changes to the way audit and investigations work was performed to target more strategic work, and the change to a centralized budget formulation and execution process. In the past, this metric represented several OIG units, including the Regional Inspector General Offices and all of their associated costs. However, with the change to a centralized process, only four units covered were by this metric (the Immediate Office, Audits, Investigations, and Management) and the metric was applied to their travel budgets, the only area that they managed. OIG made adjustments to address the way it develops its operating budget plan by working directly with overseas financial management offices/executive offices and headquarter units to better understand their requirements and operations, which will result in a fully vetted 2018 Operating Plan.

OIG has also begun a position management evaluation (PME)—an assessment of OIG personnel’s ability to fulfill the commitments, goals, and objectives of OIG’s mission. The PME will identify gaps in resources and skills OIG needs to meet its strategic goals and objectives, and align duties and responsibilities with requisite grades.

In addition to advancing long-term workforce management, the PME effort aims to improve employee performance. OIG will use the results of the PME to align positions in support of its mission, and drive performance toward common objectives. Position descriptions will be clear about job requirements, consistent with unit needs, and aligned with organizational requirements, putting OIG in a stronger position to identify areas in which employees need training.

Strategic Goal 5: Recruit, develop, and retain a highly qualified, motivated, and diverse workforce with the necessary tools and training to fulfill OIG's mission.

OIG met all but one of its goals under Strategic Goal 5 for fiscal year 2017. OIG was not able to meet its goal of hiring 60 percent of employees within established timeframes (80 days for Civil Service and 140 days for Foreign Service). Multiple factors affected OIG's ability to achieve this outcome, including shifts in leadership within OIG’s Human Capital Division and delays in hiring due to the freeze imposed from January 23 through April 12, 2017. In some cases, actions were placed on hold because they did not have a security clearance release. Notwithstanding constraints on OIG’s ability to recruit and hire new personnel, we provide active management support to our workforce. For example, outside of administrative promotions, OIG promoted eight Foreign Service Officers including one into the Senior Foreign Service (pending confirmation).

Personnel actions were initiated and then released once the hiring freeze was lifted, resulting in additional time to fill them. Emerging priorities and increased workloads across the organization also led to delays in hiring. Four of our actions had to be forwarded to the Office of Personnel Management for approval, including the Human Resources Director and Legal Counsel positions. The roll-out of the self-management system intended for program offices to initiate personnel actions has been delayed and is scheduled to be implemented by the end of the first quarter of 2018. The system will expedite the hiring process and provide a more robust tracking mechanism.

Over the past year, OIG has continued to invest in its staff to support and maintain a high-performing organization through executive coaching, supervisory training, mentoring, rotation programs, and knowledge exchanges. OIG also developed a new employee onboarding program, expanded curriculum identification and development, and entered into a partnership with the Government Accountability Office’s (GAO) Center for Audit Excellence.

OIG is reviewing and reforming as needed its performance and promotion policies and awards program. OIG operates both Civil and Foreign Service personnel systems. To ensure that these systems work to maximize employee performance, OIG will be conducting a review of corresponding policies and procedures. OIG will align the performance systems in a manner that allows it to treat

staff equitably. Additionally, OIG will streamline policies to ensure that managers and supervisors have maximum flexibility and fewer administrative burdens.

OIG is reforming its employee awards programs to emphasize sustained performance, and to align it with the annual performance evaluation process. OIG is implementing a new performance-based awards program in fiscal years 2017 and 2018 that provides different levels of recognition in line with demonstrated annual performance, and complements existing annual OIG achievement, on-the-spot, and special-act award programs.

OIG also completed several high-priority projects focused on learning and development activities during the fiscal year. For example, it launched a formal mentoring program in March 2017. Forty-eight participants, or 20 percent of the organization, asked to join the pilot, which concluded in September and was regarded as a success. OIG will assess the results of the pilot, plan for the next cohort to launch in 2018, and continue to promote mentoring as part of an interagency effort with the Council of the Inspectors General on Integrity and Efficiency.

To support continual leadership development, OIG organized a highly successful leadership conference to promote a strategic, collaborative, and effective “One OIG” leadership team. Leaders shared and discussed key agency plans, priorities, processes, and programs, and identified strategies and actions for moving forward on them. OIG also established and implemented an external nomination process for leadership development programs. All OIG senior leaders have participated in 360 assessment reviews and have been provided access to executive coaching.

OIG worked with USAID to establish a learning management system within USAID’s existing system. OIG customized electronic versions of the individual and executive development plan templates for easier use and to align development planning with goals and objectives. OIG also negotiated consolidated payments for certain online courses in USAID’s learning management system to help streamline processes for greater cost effectiveness. The learning management system facilitates tracking training records and managing internal training registration and logistics.

OIG has finalized an agenda for its first OIG orientation program, which is scheduled for October 2017. To improve the employee onboarding experience, OIG also developed procedures and checklists for employees, supervisors, and sponsors to promote a smooth transition for new hires.

OIG partnered with the GAO Center for Audit Excellence to provide training to over 150 employees all over the world on performance auditing, internal controls, and reviewing reports.

SUMMARY TABLES

Audits and Other Audit Products USAID, MCC, USADF, IAF, and OPIC April 1, 2017–September 30, 2017

Type of Report	Number of Reports	Amount of Recommendations (\$)	Audited Amount (\$)
Conducted by OIG			
Economy and Efficiency—USAID	5	1,475,071	0
Programs and Operations CFO-related (IPERA ¹)—USAID	1	0	0
Conducted by External Audit Organizations/Independent Public Accountants or other U.S.-Government Agencies (DCAA etc.)			
Economy and Efficiency (FISMA ²)—MCC/ OPIC	2	0	0
Programs and Operations (IPERA)—MCC	1	0	0
Agency-Contracted Audits (ACA)—USAID			
U.S.-Based Contractors	1	61,946	82,047,793
U.S.-Based Grantees	5	14,995	11,889,636
Foreign-Based Organizations	8	777,765	125,578,075
Foreign Governments (Supreme Audit Institutions ⁵)	3	844,389	8,454,610
Contract Audit Agency/Defense Contract Audit Agency (DCAA)³—USAID			
U.S.-Based Contractors	6	0	7,064,019
U.S.-Based Grantees	1	0	3,120,815
Incurred Costs—Independent Public Accountants—USAID			
U.S.-Based Contractors	24	64,156,433	1,348,481,098
A-133⁴—USAID			
U.S.-Based Grantees	8	69,164	603,921,837
Local Currency Trust Fund—USAID			
Foreign-Based Organizations	2	0	37,761,539
Recipient-Contracted Audits (RCA)—USAID			
U.S.-Based Contractors	4	9,670,323	212,704,525
U.S.-Based Grantees	10	0	62,701,652
Foreign-Based Organizations	261	11,038,024	563,084,390
Foreign Governments (Supreme Audit Institutions ⁵)	12	1,503,631	92,277,372

**Audits and Other Audit Products
USAID, MCC, USADF, IAF, and OPIC
April 1, 2017–September 30, 2017**

Type of Report	Number of Reports	Amount of Recommendations (\$)	Audited Amount (\$)
Millennium Challenge Account (MCA) Compacts—IPA—MCC			
Foreign-Based MCA Compacts	6	206,882	177,175,568
Other Nonaudit Products (Nonaudits, Attestation Engagements, Examinations)—USAID			
U.S.-Based Contractors	2	0	0
U.S.-Based Grantees	2	65,681	8,689,968
Foreign-Based Organizations	25	0	0
Total	390	89,884,304	3,344,952,897

¹ Compliance with the Improper Payments Elimination and Recovery Act of 2014.

² Federal Information Security Management Act of 2002 (FISMA).

³ In some instances, USAID contracts with DCAA and independent public accounting firms to perform audits.

⁴ A-133 – Single Audit, performed by an independent public accountant.

⁵ Supreme audit institutions are the principal government audit agencies in the recipient countries and are often the only organizations with a legal mandate to audit the accounts and operations of their governments.

**Summary of Audit Reports Issued Prior to April 1, 2017
With Outstanding and Unimplemented Recommendations and Potential Cost Savings
USAID, MCC, USADF, IAF, and OPIC
As of September 30, 2017**

Agency	Open and Unimplemented Recommendations		Monetary Recommendations With Management Decisions			Monetary Recommendations Without Management Decisions	Adjusted Potential Cost of Savings ¹		
	Total	With Potential Cost Savings	Total	Original Questioned Costs	Amount Sustained				
USAID	429	188	\$95,826,754	188	\$95,826,754	\$38,386,573	1	\$447,775	\$38,834,348
MCC	20	2	\$94,178	0	\$94,178	\$0	0	\$0	\$0
USADF	1	0	\$0	0	\$0	\$0	0	\$0	\$0
IAF	4	0	\$0	0	\$0	\$0	0	\$0	\$0
OPIC	0	0	\$0	0	\$0	\$0	0	\$0	\$0
Total	454	190	\$95,920,932	188	\$95,920,932	\$38,386,573	1	\$447,775	\$38,834,348

¹The figures in this column reflect an adjusted amount based on agency management decisions for monetary recommendations as of the end of the reporting period. Monetary recommendations are those that identify either questioned (i.e., unsupported or ineligible) costs or funds recommended to be put to better use. An agency management decision to sustain all or a portion of the total amount signals the agency's intent to recoup or reprogram the funds.

Once agency managers make such a decision, OIG acknowledges the dollar amount the agency has agreed to sustain as the most accurate representation of dollars to be saved, since it is this amount that the agency will attempt to recoup. When they are available, we use these sustained costs, adding them to those monetary recommendations that have yet to receive a management decision, to arrive at an adjusted figure that most accurately reflects potential savings.

This table is a summary of reporting requirements under Section 5(a)(C) of the Inspector General Act of 1978, as amended. A complete listing of all reports issued prior to April 1, 2017, with open and unimplemented recommendations can be found on pages 114 (USAID), 185 (MCC), 191 (ADF), and 195 (IAF).

**Investigative Activities Including Matters Referred to Prosecutive Authorities
April 1, 2017–September 30, 2017**

Workload		Civil Actions	
Investigations opened	42	Civil referrals	1
Investigations closed	148	Civil declinations	1
Total number of reports issued	19	Judgments	0
		Settlements	1
		Total	3
Criminal Actions		Administrative Actions	
Prosecutive referrals		New rules/procedures	5
Department of Justice	1	Personnel suspensions	1
State and local	0	Resignations/removals	6
Overseas authorities	3	Recoveries	6
Prosecutive declinations	6	Suspensions/debarments	36
Arrests	5	Contract terminations	2
Criminal indictments	0	Award suspension	1
Criminal informations	2	Other	6
Convictions	4		
Sentencings	2		
Fines/assessments	2		
Restitutions	1		
Total	26	Total	63
Recoveries and Savings			
Judicial recoveries (criminal and civil)			\$1,316,450
Administrative recoveries			\$559,709
Savings			\$134,982,989
Total			\$136,859,148

Description of Metrics Used in Reporting Investigative Figures

Investigative Results	Definition
Investigations Opened/Closed	<p>Opened—When a complaint meets the following conditions:</p> <ul style="list-style-type: none"> • There is identifiable evidence of a violation of a rule, law, policy, or regulation with a clear nexus to an agency OIG oversees. • The allegation falls within a stated management priority or an investigation of it can otherwise be justified. • OIG management is committed to expending the necessary resources to fully investigate the matter. <p>Closed—When all investigative activity has concluded, all legal and administrative actions have been finalized, and all case results have been recorded in OIG’s case management system.</p>
Total Number of Reports Issued	<p>Reports of investigation are distributed to one or more recipients outside of OIG.</p> <p>As part of the referral process, OIG provides referral recipients with a written report of investigation containing the following:</p> <ul style="list-style-type: none"> • Synopsis—An abbreviated summary of the allegations that identifies the USAID (or other agency over which OIG exercises oversight responsibilities) office or program affected, describes the findings of the investigation, and states whether any judicial or administrative action was taken as a result of those findings. • Details of Investigation—The steps taken and the information gathered during the course of the investigation, including the results of interviews of witnesses and subjects, sworn statements, and the results of other significant investigative activities.
Civil Referrals/Declinations	<p>Referrals—Cases that OIG presents to the Department of Justice (DOJ) when investigative activity establishes evidence that violations of criminal statutes subject to civil penalties or violations of 31 U.S.C. 3729 (False Claims Act) may have occurred. Such matters are referred to an appropriate DOJ entity with the authority to initiate civil action.</p> <p>Declination—Decisions by the DOJ entity to which OIG has referred an investigation for consideration for civil action not to pursue said civil action.</p>
Civil Judgments	<p>The final decisions of a court in a civil lawsuit. Civil judgments reported by OIG are typically associated with a financial recovery.</p>
Civil Settlements	<p>Occurs when the plaintiff in a civil case, most often the U.S. Government, agrees to stop legal action and the right to pursue recourse in exchange for mutually agreed upon terms. Civil settlements reported by OIG are typically associated with a financial recovery.</p>

Description of Metrics Used in Reporting Investigative Figures

Investigative Results	Definition
Prosecutive Referrals/Declinations	<p>Referrals— Matters referred by OIG to the appropriate DOJ entity responsible for initiating criminal prosecution when investigative activity establishes reasonable grounds to believe there have been violations of Federal law relating to the programs and operations of USAID.</p> <p>Declinations—Instances in which the DOJ entity to which OIG has referred an investigation for consideration for criminal action declines to pursue criminal action.</p>
Arrests	Instances in which an individual has been seized by a legal authority and taken into custody in connection with a USAID OIG investigation.
Criminal Indictments/Informations	<p>Indictments—Instances in which a formal accusation that a person has committed a crime is made against an individual. For most investigations in which a prosecutive referral has been made to a U.S. jurisdiction, a grand jury approves the criminal indictment on determining that there is enough probable cause to move the case forward in court.</p> <p>Informations—Criminal informations are used when a defendant formally charged with a crime voluntarily relinquishes the right to have a grand jury consider the evidence against him or her. A criminal information is distinct from a criminal indictment in that it allows charges to be brought directly without grand jury proceedings.</p>
Convictions	Instances in which a criminal prosecution has concluded in a final judgment that the defendant is guilty of the crime charged.
Sentencings	Instances in which a punishment (sentence) has been meted out to a defendant after he or she has been convicted of or pleaded guilty to the crime he or she was charged with.
Fines	Monetary penalties imposed on a defendant as part of a sentencing.
Special Assessments	Monetary penalties imposed on a defendant as part of sentencing. Special assessments are applied on a per-count basis and are collected in the same manner as fines for criminal cases.
Restitutions	Instances in which a monetary penalty was imposed on a defendant as part of a sentencing. Restitutions serve as recompense for injury or loss.
New Rules/Procedures	New procedures, rules, or regulations implemented by the responsible organization to address systemic weaknesses revealed during OIG's investigation.
Personnel Suspensions	The placement of employees in a temporary nonduty and nonpay status for disciplinary reasons.
Resignations	Voluntary separation of employees from the agency. Employees who tender their resignations as the result of an OIG investigation typically do so in lieu of removal.
Removals	The involuntary separation of agency employees from the agency or the involuntary separation of implementer employees from an agency implementer or subimplementer.
Suspensions	The temporary disqualification of firms or individuals from receiving U.S. Government awards or U.S. Government-approved subawards.

Description of Metrics Used in Reporting Investigative Figures

Investigative Results	Definition
Debarments	Actions taken by a debaring official to exclude a contractor from Government contracting and Government-approved subcontracting for a reasonable, specified period.
Contract Terminations	Instances in which a USAID contract, grant, or cooperative agreement is terminated as the result of an OIG investigation. Contract terminations are frequently accompanied by a financial recovery. This also includes instances in which individuals employed with the Agency through a personal services contract are involuntarily separated.
Award Suspensions	Instances in which all ongoing, pending, and planned activities under a specific award are suspended until a prescribed remedial or administrative action is concluded.
Judicial Recoveries	Monetary amounts recovered from firms or individuals as part of a criminal or civil sentencing or settlement.
Administrative Recoveries	USAID (or other agency over which OIG exercises oversight responsibilities) funds that were already distributed and then recovered by USAID (or other agency over which OIG exercises oversight responsibilities) after an OIG investigation revealed that the funds were lost, misappropriated, stolen, or misused.
Savings	USAID (or other agency over which OIG exercises oversight responsibilities) funds that were obligated, but not yet distributed, to be spent as part of a USAID (or other agency over which OIG exercises oversight responsibilities) award that were preserved and made available for better uses after an OIG investigation revealed evidence that those funds were vulnerable to fraud or waste. Savings often accompany contract terminations or the discovery of disallowed, questioned, or unsupported costs.
Other	<p>Includes a number of investigative results, the most significant of which are:</p> <ul style="list-style-type: none"> • Personnel Counseling—The verbal counseling of an employee by a supervisor as a response to job-related performance or ethical violations. • Reprimand—An official written rebuke, censure, or disapproval of a specific action or actions by an employee. • Demotion—A change of an employee’s status to a lower grade or to a position with a lower rate of pay. • Restatement of Policy—An instance in which the responsible organization’s management reiterates existing rules and regulations to staff. • Audit Scheduled—An instance in which the responsible organization schedules an audit into the organization or program that is deemed to be vulnerable to fraud, waste, or abuse by OIG’s investigation.

**Fraud Awareness Briefings Conducted Worldwide
April 1, 2017–September 30, 2017**

Month	Location	Sessions	Participants
April	Accra, Ghana	1	60
	Hebron, West Bank and Gaza	1	10
	Islamabad, Pakistan	2	21
	Kabul, Afghanistan	2	80
	Nouakchott, Mauritania	1	43
	Port-Au Prince, Haiti	2	18
	Ramallah, West Bank and Gaza	6	123
	Surif, West Bank and Gaza	1	8
May	Amman, Jordan	2	52
	Dakar, Senegal	1	37
	East Jerusalem, Israel	1	26
	Islamabad, Pakistan	2	9
	Jerusalem, Israel	1	10
	Kabul, Afghanistan	2	9
	Los Angeles, California	1	11
	Ramallah, West Bank and Gaza	2	36
	Washington, DC	7	553

**Fraud Awareness Briefings Conducted Worldwide
April 1, 2017–September 30, 2017**

Month	Location	Sessions	Participants
June	Islamabad, Pakistan	4	26
	Gaza, West Bank and Gaza	2	59
	Kabul, Afghanistan	1	3
	Lusaka, Zambia	1	38
	Oslo, Norway	1	57
	Port-Au Prince, Haiti	1	19
	Ramallah, West Bank and Gaza	1	25
	Washington, DC	5	189
July	Bujumbura, Burundi	2	42
	Dakar, Senegal	1	27
	Gaza, West Bank and Gaza	1	25
	Islamabad, Pakistan	2	20
	Kabul, Afghanistan	6	22
	Kampala, Uganda	3	116
	Oslo, Norway	1	61
	Port-Au Prince, Haiti	2	29
	Ramallah, West Bank and Gaza	1	20
	Santo Domingo, Dominican Republic	3	97
Washington, DC	6	115	

**Fraud Awareness Briefings Conducted Worldwide
April 1, 2017–September 30, 2017**

Month	Location	Sessions	Participants
August	Cairo, Egypt	1	15
	Dakar, Senegal	1	29
	Gaza, West Bank and Gaza	1	13
	Islamabad, Pakistan	4	40
	Jerusalem, Israel	1	19
	Kabul, Afghanistan	2	8
	Kampala, Uganda	1	104
	Kathmandu, Nepal	2	79
	Nairobi, Kenya	2	56
	Port-Au Prince, Haiti	1	100
	Pretoria, South Africa	1	12
	Ramallah, West Bank and Gaza	1	13
	Tel Aviv, Israel	2	7
	Washington, DC	5	137

**Fraud Awareness Briefings Conducted Worldwide
April 1, 2017–September 30, 2017**

Month	Location	Sessions	Participants
September	Abuja, Nigeria	2	102
	Arua, Uganda	2	24
	Baghdad, Iraq	7	185
	Bogota, Colombia	4	159
	Erbil, Iraq	3	104
	Kabul, Afghanistan	3	13
	Kampala, Uganda	2	168
	Port-Au Prince, Haiti	1	88
	Pristina, Kosovo	3	66
	Skopje, Macedonia	2	50
	Tirana, Albania	2	30
	Washington, DC	2	40
Total		137	3757

SIGNIFICANT FINDINGS AND ACTIVITIES: U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT



To bolster nutrition in refugee camps in Ethiopia, the Office of Food for Peace partners with U.N. World Food Program (WFP) to provide refugee school children with porridge, specially formulated with a variety of vitamins and minerals to improve nutrition. Shown here, Sudanese refugee children are enjoying their school meal during break time.

Photo by Fitsum Aregawi, USAID

ACCOUNTABILITY

Contractor and Grantee Accountability—Audits

Overall Audit Activity

USAID is required by the Federal Acquisition Regulation, the Single Audit Act, and Office of Management and Budget (OMB) guidance to obtain appropriate and timely audits of its contractors, grantees, and enterprise funds. In addition, USAID has internal policies and procedures governing these audits. OIG provides oversight of these audit activities, ensuring they are conducted in accordance with appropriate quality standards.

Audits of U.S.-Based Contractors

U.S.-based, for-profit entities carry out many USAID-funded activities. Traditionally, the Defense Contract Audit Agency (DCAA) has conducted audits, reviews, and surveys of these entities. However, in fiscal year 2013, USAID began to use independent public accounting firms to conduct audits, reviews, and surveys of awards made to these entities. Since that time, these firms have conducted most of the incurred-cost audits and accounting system reviews of U.S.-based, for-profit entities.

During this reporting period, OIG reviewed and transmitted six DCAA reports pertaining to U.S.-based contractors covering \$7 million in costs with no questioned costs. OIG also reviewed 24 incurred-cost audit reports, covering \$1.4 billion in costs and questioned approximately \$64 million. It also reviewed one Agency-contracted audit covering approximately \$82 million in costs and questioned \$61,946. In addition, OIG reviewed four recipient-contracted audit reports covering approximately \$213 million in costs with over \$9.6 million questioned costs, and two examination reports with no questioned costs. Altogether, these audits covered approximately \$1.7 billion in USAID funds spent by U.S.-based contractors and approximately \$74 million questioned costs.

Audits of U.S.-Based Grantees and Enterprise Funds

U.S.-based nonprofit organizations also receive significant USAID funds to implement development programs overseas. As required by OMB guidance, nonfederal auditors perform annual financial audits of USAID grantees that spend more than \$750,000 in Federal funds annually. The auditors are required to identify the following:

- Significant deficiencies involving major programs.
- Material noncompliance with laws and regulations.
- Known fraud affecting Federal awards.
- The status of prior audit findings.

In some instances, USAID contracts with DCAA to perform special financial audits and with independent public accounting firms to perform Agency-contracted financial audits of U.S.-based grantees. OIG provides oversight for the nonfederal auditors performing these audits to determine whether they have prepared audit reports in accordance with OMB reporting requirements and generally accepted government auditing standards (GAGAS).

During the reporting period, OIG reviewed eight A-133 Single Audit Act reports² covering approximately \$604 million, and identified \$69,164 in questioned costs. In addition, OIG reviewed and issued five Agency-contracted audits related to U.S.-based grantees, covering approximately \$12 million in costs and questioning \$14,995; one DCAA report, covering \$3.1 million in costs with no questioned costs; 10 recipient-contracted audits, covering about \$63 million in costs with no questioned costs; one agreed-upon procedures report, covering approximately \$9 million in costs and questioning \$65,681; and one examination report with no questioned costs. Altogether, these audits and reviews covered more than \$690 million in USAID funds spent by U.S.-based grantees and a total of \$149,840 in questioned costs.

During this reporting period, OIG did not conduct any enterprise fund reviews of U.S.-based grantees.

OIG also conducts quality control reviews to (1) determine whether the underlying audits were conducted in accordance with generally accepted government auditing standards and meet OMB requirements, (2) identify followup work needed to support the opinions in the audit report, and (3) identify issues that may require management attention by Federal officials. During this reporting period, OIG did not conduct any quality control reviews of audits of U.S.-based grantees.

Audits of Foreign-Based Organizations, Foreign Governments, and Local Currency Trust Funds

OMB's "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (the super circular that combines eight previously separate sets of OMB guidance) does not apply to foreign-based contractors and grantees. Given the high-risk environment in which USAID operates, however, USAID has extended similar audit requirements to its foreign-based contractors and grantees through standard provisions in grants, cooperative agreements, and contracts. Financial audits of foreign-based contractors and grantees are normally conducted by independent audit firms.

USAID's financial audit requirements concerning its contracts, grants, and cooperative agreements with foreign entities are normally satisfied under the recipient-contracted audit program. However, Agency-contracted audits may be initiated by either USAID or OIG to provide additional audit coverage or address specific concerns.

² A single audit under 2 CFR Part 200 is a rigorous, organization-wide audit or examination of an entity that expends \$750,000 or more of Federal assistance (Federal funds, grants, or awards) received for its operations. Usually performed annually, the single audit's objective is to provide assurance to the Federal Government about the management and use of such funds by nonprofit organizations. The audit is typically performed by an independent certified public accountant and encompasses both financial and compliance components.

OIG is currently remodeling its audit program over audits of foreign-based organizations and foreign governments. To date, OIG has raised the threshold from \$300,000 to \$750,000 for the recipient-contracted audits that will be reviewed and processed by OIG.

OIG reviews audit reports to determine if they are reliable and if deviations from government auditing standards are reported as scope limitations. OIG sends the audit report to the appropriate USAID managing unit for any corrections and notifies the audit firm.

This reporting period, OIG reviewed eight Agency-contracted audit reports, covering over \$126 million and questioning \$777,765; 261 recipient-contracted audit reports, covering over \$563 million and questioning about \$11 million; 25 examination reports with no questioned costs; and two local currency trust fund audits, covering approximately \$38 million in expenditures with no questioned costs. Altogether, these 296 audits of foreign-based organizations, covering more than \$726 million in expenditures, resulted in about \$12 million in questioned costs.

OIG reviewed 15 audits of funds granted to foreign governments, of which 3 were Agency-contracted audits, covering approximately \$9 million and questioning \$844,389; and 12 recipient-contracted audits, covering over \$92 million and questioning about \$1.5 million. Altogether these foreign government reports covered over \$100 million in expenditures and questioned about \$2.3 million. In addition, OIG conducted one quality control review of an audit of foreign-based organizations to ensure the audits were completed in compliance with appropriate audit standards.

Contractor and Grantee Accountability—Investigations

Former NGO Deputy Director for USAID-Supported HIV/AIDS Program Pleads Guilty for Scheme to Steal \$200,000 in Grant Funds

In February 2017, OIG agents arrested a South African citizen who had served as deputy executive director for three USAID projects in South Africa. The individual remained in custody within the United States, pending the outcome of his case. In May 2017, he pleaded guilty to theft concerning programs receiving federal funds and was sentenced to seven months incarceration with obligations to pay \$206,250 in restitution. After serving his sentence, agents from the U.S. Immigration and Customs Enforcement took custody of the individual. OIG referred the case to USAID's Office of Acquisition and Assistance and the individual was debarred from doing business with the U.S. Government.

NGO Reimburses USAID for Theft of Vehicle Fuel in Uganda

An OIG investigation into a nonprofit organization's motorpool practices revealed that the transportation manager, and 11 of his subordinates, falsified documentation of fuel billing under the USAID contract. As a result of OIG's investigative efforts, the nonprofit terminated several of its employees and reimbursed USAID \$8,262.82.

USAID Project Lead and Husband Receive Disciplinary Action for Conflicts of Interest

OIG substantiated an allegation that the USAID Chief of Party for a project in Senegal had twice violated conflict of interest policies by hiring her husband as a consultant using USAID funds. As a result of the OIG investigation, the implementer rescinded the second consulting contract, credited the project for all payments made to the Chief of Party's husband, barred the husband from providing future services, and issued the Chief of Party a formal disciplinary memorandum.

Senior Government Employee Misconduct

Section 5(a)(19) of the Inspector General Act of 1978, as amended, requires a report on each investigation conducted by OIG involving a senior Government employee³ where allegations of misconduct were substantiated.

All of the investigations referenced below were closed during the period from April 1 to September 30, 2017.

USAID Deputy Executive Officer Resigns After Being Found in Violation for Lewd Conduct

OIG's investigative efforts substantiated allegations that former USAID Deputy Executive Officer in Sri Lanka engaged in lewd activity in the public view of his U.S. Embassy leased apartment, hired prostitutes while on assignment, and was simultaneously married to two spouses. OIG referred its investigative findings to USAID Human Capital and Talent Management and the USAID mission office in Colombo, Sri Lanka. In lieu of termination, the individual resigned.

Regional Financial Officer Neglects to Separate Personal Expenses from Transport Claims

While OIG agents were conducting an unrelated investigation into false claims in Pretoria, South Africa, they discovered that a Regional Financial Controller neglected to separate her personal travel costs from the claims she submitted for reimbursement under the U.S. Government-provided education transportation allowance. The matter was referred to the Office of the Chief Financial Officer (CFO) to collect \$2,272 in unallowable costs. The request was transferred to the Deputy CFO for Overseas Operations who determined that collections were not merited; however, the employee did receive counseling on the issue.

Senior Foreign Service Officer Inappropriately Disregarded Prohibited Hiring Practices in the Bureau for Food Security

During the course of an investigation about prohibited hiring practices within the Bureau for Food Security (BFS), OIG discovered email records that a BFS Senior Administrative Officer was aware

³Section 5(f)(7) of the Inspector General Act of 1978, as amended, defines a senior government employee as "an officer or employee in the executive branch (including a special Government employee as defined in section 202 of title 18, United States Code) who occupies a position classified at or above GS-15 of the General Schedule or, in the case of positions not under the General Schedule, for which the rate of basic pay is equal to or greater than 120 percent of the minimum rate of basic pay payable for GS-15 of the General Schedule; and any commissioned officer in the Armed Forces in pay grades O-6 and above."

that a supervisory position was being noncompetitively tailored to an individual who had previously served as a political appointee. However, the individual denied knowledge of the incident during an investigative interview. The matter was referred to USAID's Office of the General Counsel and the employee was issued a Letter of Reprimand in June 2017.

Instances of Whistleblower Retaliation

Section 5(a)(20) of the Inspector General Act of 1978, as amended, requires a detailed description of any instance of whistleblower retaliation, including information about the official found to have engaged in retaliation.

USAID Director for American Schools and Hospitals Abroad Retaliates Against Employee's Cooperation in Previous OIG Investigation

In November 2015, OIG received an allegation that an employee in USAID American Schools and Hospitals Abroad (ASHA) was being retaliated against by the ASHA Director for cooperating in a previous OIG investigation that resulted in administrative actions. The whistleblower stated that as a result of their cooperation in the investigation, their telework agreement was revoked without cause and their regular work duties were reassigned. The OIG investigation substantiated the allegation and made a referral to the Bureau for Democracy, Conflict, and Humanitarian Assistance. In March 2017, OIG confirmed with the USAID Office of Employee and Labor Relations that the ASHA Director received verbal counseling in September 2016.⁴

Employee Misconduct

USAID Employee Pleads Guilty to Conspiracy to Defraud U.S. Government

An OIG investigation substantiated allegations of conflict of interest and professional misconduct by a USAID employee who had inappropriately developed a close relationship with a USAID consultant whom she supervised. The investigation further confirmed that the employee and the consultant conspired to circumvent the competitive selection process for several purchasing orders, which allowed the consultant to win over \$193,000 worth of contracts. Additionally, OIG obtained evidence that the employee shared procurement sensitive bidding documents with the consultant and obtained a \$7,000 personal loan from the consultant.

In June 2017, the USAID employee pleaded guilty to conspiracy to defraud the United States and providing false information to investigators. USAID terminated the employee for cause and her security clearance was marked inactive and suspended. On August 28, 2017, the employee was sentenced to 90 months of probation and ordered by the court to pay a \$10,000 fine.

⁴ Although OIG learned of this case outcome during the previous semiannual reporting period, we have included it in this Semiannual Report to Congress because it was inadvertently omitted from the previous edition.

USAID Security Specialist Resigns in Lieu of Termination

An OIG investigation confirmed allegations that a USAID Office of Security employee falsified dozens of database checks that were required for prospective USAID employee background investigations. As a result of OIG's investigative efforts, and its subsequent referral, the Office of Security suspended its employee's security clearance and proposed to terminate the employee; however, she resigned in lieu of the termination.

USAID Executive Office Leasing Agent Resigns After Accepting Kickbacks

An OIG investigation substantiated allegations that the USAID Central Asian Republics Executive Office Leasing Agent solicited monetary bribes and kickbacks from realtors when working with USAID rental procurements. OIG's investigative efforts determined that the leasing agent accepted a monetary range of \$100 to \$500 for every commission made from signed rental agreements over a span of eight years. OIG conducted a rental property survey using units comparable to USAID Central Asian Republics's current residential lease, and found that the U.S. Consulate had overpaid by 11 percent, or \$201,819. OIG referred this matter to the USAID Office of Acquisition and Assistance, which led to the individual's termination for cause and debarment.

Foreign Service Officer Investigated for Transportation of Endangered Species From Asia

An OIG investigation confirmed an allegation by the U.S. Fish and Wildlife Service (FWS) against a General Development Officer working under USAID's Office of Food for Peace in Pakistan. FWS alleged that in 2013, the subject used their official position to acquire endangered species export permits from the Pakistani Government. The individual then violated the Endangered Species Act (ESA) and the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) by illegally trafficking eight endangered amphibians from Pakistan to the United States. The individual abandoned the animals to FWS upon his arrival. FWS reported a similar incident occurring with the same individual in Bangladesh in 2012.

OIG referred this matter to several offices within USAID: the Office of the General Counsel; the Office of Security; and the Office of Human Capital and Talent Management (HCTM). On August 31, 2017, HCTM issued a Recommendation to Separate for Cause to the Foreign Service Grievance Board and placed the individual on leave without pay until a final decision is made.

USAID Employee Suspended for Inappropriate Romantic and Financial Relationship

OIG's investigative efforts substantiated an allegation that the contracting officer representative (COR) for the USAID Good Governance and Public Administration Strengthening Program was in an inappropriate romantic relationship with an employee of a USAID implementer – winner of a \$28 million task order. OIG's investigation showed that the COR was in violation of 5 CFR 2635.502 Personal and Business Relationships and approved almost \$40,000 in implementer consulting contracts with whom he had a financial and personal relationship. OIG referred this matter to USAID/Kyrgyz

Republic which, in collaboration with the USAID General Counsel's Office, administered a two-week suspension for the substantiated misconduct.

Expanding Accountability

Corruption and lack of accountability are major impediments to international development. They threaten to negate years of economic growth, especially in areas of the world subject to political instability and violence. OIG audits and investigations provide two methods of safeguarding USAID funds. OIG takes other steps to promote accountability and transparency, as described below.

Expanding Supreme Audit Institutions' Capabilities

OIG continues to work closely with selected supreme audit institutions (SAIs) in countries where USAID is present. SAIs are the principal government audit agencies in the recipient countries and are often the only organizations that have a legal mandate to audit their respective government's accounts and operations. SAIs may be called on to audit funds provided to host governments by USAID or other donors. Before conducting audits for USAID, SAIs must demonstrate sufficient professional capacity and independence. OIG often provides training in processes for conducting financial audits of USAID funds in accordance with U.S. Government auditing standards.

During this reporting period, SAIs issued 17 audit reports⁵ covering approximately \$102 million in USAID funds. They reported \$2,350,720 in questioned costs, 40 internal control weaknesses, and 42 material instances of noncompliance.

Cost Principles Training

USAID's contracts and grants incorporate cost principles that define the types of costs that can be charged legitimately to USAID programs.

OIG conducts overseas training to increase awareness of and compliance with these cost principles and to promote compliance with the highest standards. This training provides a general overview of U.S. Government cost principles and examples that demonstrate concepts such as reasonableness, allocability, allowability, and various specific cost principles—e.g., principles relating to travel expenses or entertainment costs. The training also includes discussions of financial audit requirements and accountability issues.

During this reporting period, OIG provided training on cost principles and related subjects in Nepal to 97 people, including USAID employees, local accounting firms, and implementing partners.

Fraud Awareness

During the current reporting period, OIG emphasized fraud prevention by providing 137 fraud awareness briefings to 3,757 people.

⁵Of the 17 SAI audit reports, 2 were conducted by SAIS's foreign entities as foreign-based organizations.

Investigations resulting in criminal or civil prosecution are publicized on USAID’s website and in other settings, calling attention to prosecutorial actions taken against individuals or organizations whose illegal activities have targeted foreign assistance activities and programs.

In addition, OIG has developed publications and educational materials, such as OIG hotline posters, fliers, and cards, which have been distributed worldwide. To expand OIG’s outreach efforts, these materials are produced in six languages (English, French, Spanish, Pashtu, Dari, and Arabic).

Work with United Nations and Oversight Bodies

USAID OIG continued to facilitate high-level outreach to bilateral and multilateral counterparts through liaison activities, including senior-level meetings with United Nations (U.N.) officials, WFP, and UNICEF, in fiscal year 2017. In May 2017, the USAID IG met with the new Executive Director of the WFP. While USAID OIG does not have direct oversight of WFP operations, it is responsible for overseeing how USAID manages and oversees the funds provided to public international organizations. The USAID Inspector General strongly encouraged the new executive director to ensure the independence of the WFP IG in carrying out oversight responsibilities.

As part of this effort, the Inspector General also traveled to Geneva and Rome in July 2017 for meetings with embassy officials, as well as senior management and fellow inspectors general at five U.N. agencies: the World Health Organization, International Organization for Migration, the office of the U.N. High Commissioner for Refugees, WFP, and the Food and Agriculture Organization. The relationships that the Inspector General cultivated during her trip are expected to result in improved information sharing between USAID OIG and U.N. OIGs regarding fraud schemes that may be affecting USAID programming.

These outreach efforts have extended to other international donors. In June 2017, USAID OIG special agents, collaborating with Norway’s Ministry of Foreign Affairs, provided a workshop entitled “Fraud Awareness in the Syrian Humanitarian Context” in Oslo, Norway. Fifty-seven attendees from various NGOs and bilateral donors learned about common fraud schemes, product substitution, procurement file reviews, and analysis of various case studies. Several NGOs that attended currently work in Iraq and Syria under multi-million dollar USAID-funded cooperative agreements. USAID OIG special agents gave presentations based on their field experience working cases in Iraq and Syria.

Proactive Outreach Program

Due to an ever-increasing demand for investigative services, and a strain on operational resources in fiscal year 2017, the Office of Investigations established strategic priorities to guide investigations toward the programs and operations most at risk for fraud, waste, and abuse. As part of an effort to align outreach activities with these strategic priorities, the Office of Investigations piloted a proactive outreach program (POP) under which implementers working on high-priority programs were identified and educated through fraud awareness briefings and other, more in-depth consultations. OIG first piloted this approach 2016, when investigators visited El Salvador, Guatemala, and Honduras to cover

programs addressing the Zika Virus response; Haiti to look at the humanitarian response to Hurricane Matthew; and a number of countries in Sub-Saharan Africa where the Global Health Supply Chain Procurement and Supply Management Project (GHSC-PSM) is being implemented.

Under the POP protocol, officially launched in April 2017, OIG special agents and analysts engage and partner with implementer employees to develop specific project profiles, identifying weaknesses and vulnerabilities in each organization. The program benefits investigators because they can gain a broader understanding of key USAID programs, establish valuable points of contact associated with these programs, and provide instant feedback through an immediate discussion of risk areas.

During a POP site visit in Africa in June 2017, investigators inspected a government-owned warehouse that stored commodities for a program funded under USAID's President's Malaria Initiative (PMI). The inspection resulted in several observations about the control systems in place to access the warehouse, the integrity of the building itself, and basic commodity inventory and tracking issues. Although no security violations were documented, OIG submitted a memo to the USAID mission to address the issues that could put the program at risk. The mission responded with an extensive list of corrective actions that would be taken in conjunction with the PMI implementer, the Ministry of Health, and other government counterparts. The mission also pledged to strengthen the supply chain system throughout the country and specifically address issues in warehousing, distribution, logistics, stock monitoring, and inventory management.

POP site visits demonstrate wide-reaching impact that goes beyond what is specifically observed, and are therefore of great value to the OIG. OIG will produce advisory memos, as appropriate, that outline programmatic recommendations for detecting and monitoring for fraud within OIG's strategic priorities and in coordination with the lessons learned from the outreach program. These advisories will be shared with relevant congressional committees and posted on the OIG website.

OIG Conducts Outreach in Baghdad and Erbil to Fight Fraud in Iraq Humanitarian Programs

In fiscal year 2017, USAID provided more than \$361 million for the humanitarian response in Iraq across the health; shelter; relief commodities; water, sanitation, and hygiene; protection; and food assistance sectors. To enhance oversight of USAID-funded humanitarian programs in Iraq, OIG investigators, analysts, and auditors conducted outreach to USAID staff and implementers in Baghdad and Erbil, Iraq, from September 12 to 24, 2017. During the trip, the team met with U.S. Embassy staff, including members of the USAID Disaster Assistance Response Team and USAID/Iraq staff managing USAID-funded stabilization programs, to develop a greater understanding of the Agency's programs and their vulnerability to fraud, waste, and abuse. OIG staff also reached out to representatives from public international organizations such as the World Health Organization and the United Nations Development Programme, as well as USAID implementers.

Integrity Working Group

In May 2012, OIG established the Integrity Working Group (IWG) to facilitate action and cooperation, and to enhance responsiveness between USAID offices on employee integrity issues. The IWG, comprised of five member offices (OIG, Office of Human Capital and Talent Management, Office of the General Counsel, Office of Security, and Office of the Chief Information Security Officer), is an inter-office communication and collaboration mechanism intended to enhance accountability and continuity regarding member offices' obligations for employee integrity case referrals.

The IWG has monthly meetings during which the Deputy Assistant Inspector General for Investigations receives updates from the member offices on referred investigations, provides input on emerging issues impacting programmatic and employee integrity matters, and collaborates on crosscutting issues that improve the effectiveness of USAID's mission. Additionally, the IWG reviews outstanding employee integrity cases and discusses plans for resolution.

PROMOTING EFFECTIVE PROGRAM IMPLEMENTATION

During the reporting period, OIG audit and investigative work covered programs focused on responding to crises and conflict; fostering economic growth and trade; developing local infrastructure; addressing global health needs; and building local capacity.

WORKING IN NONPERMISSIVE AND CONTINGENCY ENVIRONMENTS

USAID responds to crises and conflict by providing humanitarian aid to meet the emerging needs of populations affected by fighting, political or civil instability, and natural disasters. Over the longer term, USAID plays a role in mitigating the impact of disasters through reconstruction and economic assistance programs, and regional assistance to affected countries. The Agency also strives to promote peaceful political transitions by strengthening civil society and respect for human rights, facilitating reconciliation, supporting effective democratic governance, and fostering the resumption of basic economic activity.

Overseas Contingency Operations Oversight

During this reporting period, USAID OIG received 12 complaints associated with activities in Iraq, Syria, and the surrounding areas, for a total of 196 since January 2015. OIG used the data from these cases to inform fraud prevention training efforts. OIG performed extensive outreach to implementing partners engaged in the cross-border program, conducted site visits, and provided 10 fraud awareness briefings to 289 participants during this reporting period, including visits to implementers in Baghdad and Erbil, Iraq. OIG also conducted proactive outreach to more than 11 implementer offices and warehouses, assessing the strength of their procurement and logistics systems and identifying potential areas of concern.

SIGNIFICANT FINDINGS AND ACTIVITIES

OIG's audit of the **Afghanistan Reconstruction Trust Fund (ARTF)** found that USAID lacked adequate guidance and plans for making ARTF contributions and did not have procedures to verify that some ARTF contributions were used for their intended purposes.

Tips to the **"Make a Difference" malaria campaign** hotline in Malawi led to three arrests as a result of OIG's investigations into stolen and diverted antimalarial drugs.

Based on audit and investigative work, OIG prepared an **advisory letter for USAID** on considerations and questions for USAID's use in its reform effort.

OIG Establishes D-ISIS Investigative Task Force

With the growing threat of ISIS in the Middle East and elsewhere, USAID has pivoted its efforts in the Operation Inherent Resolve (OIR) to reflect OIR's critical role in countering and defeating ISIS (D-ISIS) through humanitarian and development programming. In parallel, the OIG established the D-ISIS Investigative Task Force in April 2017 to ensure oversight and prevent fraud, waste, and abuse in these operations.

The D-ISIS Investigative Task Force brings together OIG staff from across the OIG functions to expand our work on OIR matters and leverage a breadth of expertise available within and outside OIG. Members include USAID investigators, analysts, auditors, and managers based in Washington, DC, Cairo, Egypt, and Frankfurt, Germany, as well as State Department OIG investigators. In the coming months, the task force plans to colocate its members in USAID OIG to further bolster collaboration.

The task force meets biweekly, keeping abreast of D-ISIS activities at USAID and providing updates to members on new leads, allegations, investigations, outreach, and planned activities. The task force provides a forum for planning and strategizing key oversight initiatives and for USAID and State Department OIG staff to collaborate closely on their ongoing joint cases. The USAID Office of U.S. Foreign Disaster Assistance (OFDA) risk mitigation officer often attends these meetings to provide a critical link to USAID OFDA and serve as a liaison with the USAID OIG.

USAID Planning and Monitoring Gaps Weaken Accountability for Results Through the Afghanistan Reconstruction Trust Fund

[Report No. 8-306-17-004-P](#)

The U.S. Government, through USAID, has contributed \$2.9 billion to the Afghanistan Reconstruction Trust Fund (ARTF), the largest World Bank-administered multidonor trust fund and greatest source of direct budget support to Afghanistan's reconstruction and development, since it was established in 2002. ARTF is a vehicle for USAID/Afghanistan's main objectives in Afghanistan: to increase economic growth, maintain gains in health, education, and women's rights, and help improve the performance and legitimacy of the Afghan Government.

OIG found that, despite making this large contribution, USAID/Afghanistan has not defined, measured, or linked ARTF performance results to its development objectives in Afghanistan. A lack of tracking and reporting measures limits the mission's ability to assess progress, identify and examine performance trends, and establish reasonable targets for succeeding years.

KEY ONGOING AUDIT WORK

USAID's Assistance to Public International Organizations (PIOs)

This audit will determine what assessment of risks USAID's offices are conducting before awarding funds to PIOs, and how the offices mitigate risks they identify. The audit will also determine how PIO programs and funds are overseen by USAID's offices and whether other vulnerabilities exist with this type of assistance.

As the ARTF is expected to remain a prominent vehicle for the mission's activities in Afghanistan, OIG made 11 recommendations to the Agency, focused on planning, monitoring, reporting, and safeguarding funds.

Shift in USAID Education Activities May Diminish Efforts To Alleviate Strains on Lebanese Public Schools

[Report No. 8-268-17-003-P](#)

In September 2014, USAID/Lebanon initiated the Quality Instruction Toward Access and Basic Education Improvement Project to improve the quality and overall state of Lebanon's public school system including expanding equitable access, improving learning outcomes, and alleviating strains to the system caused by the continuing influx of Syrian refugee children. Around the same time, Lebanon's Ministry of Education and Higher Education began implementing Reaching All Children with Education (RACE), a project supported by international pledges of more than \$600 million. RACE altered the Ministry's plan for integrating USAID/Lebanon project activities into its public school strategy.

OIG sought to understand the project's primary challenges and actions USAID/Lebanon took to overcome them, and determine whether the project would achieve its goal. The project's main challenge was starting without full Ministry endorsement of the planned activities and approach. Ultimately, the Ministry asked USAID to abandon two of the project's flagship activities and instead requested procurement of buses and information and communications technology for resource rooms in selected schools. USAID/Lebanon was able to address this request.

OIG made two recommendations aimed at helping USAID/Lebanon improve implementation of the project's procurement initiative by aligning them with activity goals—namely, to maximize and sustain the benefits of the buses and technology for vulnerable students.

USAID Termination of Infrastructure Project in Afghanistan Due to CEO Corruption Results in Savings Over \$134 Million

USAID OIG and the Special Inspector General for Afghanistan Reconstruction (SIGAR) received allegations of corruption affecting an ongoing procurement for construction of five power substations located in southern Afghanistan. Initially, allegations centered on a \$2 million bribe paid by the apparent winner of the contract, China Energy Engineering Group (CEEG), to an individual facilitating the award process. Senior Afghan government officials, including the President, first learned of the allegations and initiated an investigation unbeknownst to USAID/Afghanistan, USAID OIG, and SIGAR. Once USAID OIG learned of the allegations, USAID OIG and SIGAR coordinated with host government officials to obtain further details. Afghan government officials provided further information about the \$2 million bribe allegation, as well as additional allegations involving the Chief Executive Officer (CEO) of the Afghan government-owned utility, Da Afghanistan Breshna Sherkat (DABS). The CEO had allegedly sold an apartment located in Kabul to a company representative involved in the procurement. USAID OIG and SIGAR interviewed the CEO who confessed to the sale of the apartment and receipt

of \$80,000 from the company representative. The Afghan government also informed USAID OIG and SIGAR that it received allegations implicating the Afghan Minister of Economy and his son in the solicitation of bribes from CEEG and other contractors seeking USAID-funded contracts.

In July 2017, USAID OIG referred the evidence collected thus far to the USAID Mission Director who then terminated the award to CEEG valued at \$134,982,989. Following the loss of project funding, the DABS CEO resigned and the Afghan government immediately removed the Minister of Economy from his position within the government. USAID OIG and SIGAR continue to investigate the various allegations and will pursue further remedies and prosecutions, if warranted.

Contract Steering in Afghanistan Leads to USAID Debarment

USAID OIG initiated a joint investigation with SIGAR into allegations that an Afghan national fraudulently utilized the company name and credentials of Oriental Consultants to obtain contracts from a USAID-funded project. The individual, a former Oriental Consultants employee, posed as the operations manager of the company and utilized a false name to obtain several delivery orders from Development Alternatives, Inc. (DAI) for translation services under a multiple-award blanket purchase order (BPA). DAI awarded the BPA as part of the USAID-funded Stability in Key Areas-North (SIKA-N) Project. Simultaneously, the individual represented Beta Consultancy Services (BCS), which also received several delivery orders under the same BPA. USAID OIG reviewed DAI's procurement files and discovered that the Oriental Consultants and BCS proposals contained identical verbiage. Interviews of DAI staff indicated that a former DAI employee likely conspired with the individual and improperly awarded the BPA to both companies.

USAID OIG failed to locate the former employee and the owner of Oriental Consultants refused to cooperate with the Afghanistan Attorney General's Office. As a result, the Attorney General's Office refused to accept the case for prosecution. In January 2017, USAID OIG referred the information to USAID/Afghanistan and in September 2017, it issued a bill of collection for \$2,605.79, the total value of the ten delivery orders DAI awarded to both companies. At the same time, USAID OIG referred the individual to USAID's Suspension and Debarment Official, who subsequently debarred the individual for three years in September 2017.

USAID Withheld \$4.8 Million and Collected \$82,000 After Subcontractor Steered a Security Contract to Support USAID-Funded Power Project in Afghanistan

During a lengthy joint investigation, USAID OIG and SIGAR investigated allegations of a conspiracy between several subcontracted employees working on a USAID-funded power project. The employees worked for GFA Consulting, a subcontractor of the Afghan government-owned power utility, Da Afghanistan Breshna Sherkat (DABS), on a power project involving the installation of generators at the Kajaki Dam located in southern Afghanistan. During the course of the project, GFA employees conspired with the owners of a preferred security company and steered the award of a subcontract to provide physical security services at the worksite. Witnesses provided email communications between the conspirators wherein the GFA employees supplied competitor bid information and allowed the

security company to adjust its bid in order to ensure it received the award. In April 2016, USAID OIG referred the matter to USAID/Afghanistan. In April 2017, USAID/Afghanistan disallowed the entire amount of the award, approximately \$7 million. As a result, USAID/Afghanistan withheld \$4,814,959 in pending invoices and issued a bill of collection for \$82,134.

Due to a variety of security related concerns, USAID/Afghanistan allowed the security contractor to continue to work after learning of the fraudulent activity. As a result, USAID/Afghanistan ultimately allowed the payment of a portion of the contract totaling \$2,620,489 after determining the costs were valid and necessary due to the extenuating circumstances.

Issues with Implementer Structures and Subcontractor Practices Delay Cross-Border Humanitarian Assistance in Syria

In September 2016, OIG received an allegation related to corruption and collusion by subcontractors working on cross-border humanitarian assistance programs in Syria. These organizations were allegedly linked to an individual involved in manipulating procurement tenders by USAID-funded NGOs through the use of numerous companies. Due to findings uncovered during the investigation, OIG issued an interim referral to USAID's Office of Food for Peace (FFP). As a result, FFP delayed their \$13.5 million award to the prime implementer based on concerns about the implementer's procurement structures and their subcontractor's warehouse practices, and strongly advised against procuring under their preaward letter, effectively halting program activities. The case is open and ongoing.

NGOs in Southeast Turkey Debarred After Collusion With USAID Implementers Conducting Cross-Border Humanitarian Assistance Programs

An ongoing OIG investigation into bid rigging, collusion, bribery, and kickbacks between Turkish vendors and procurement staff from four NGOs in southeast Turkey has resulted in 13 debarments of individuals and companies in April and June 2017. The investigation has thus far uncovered evidence of rings of Turkish vendors who colluded with corrupt procurement staff among USAID's implementers conducting cross-border programs to provide humanitarian assistance to Syrian internally displaced persons.

These are in addition to previous investigative outcomes: 10 employee terminations; 1 employee suspension; 5 employee resignations; 3 individual debarments; 13 systemic changes by USAID offices effecting award management, program oversight, internal processes, and fraud prevention efforts; and the suspension of more than \$200 million in program funds amongst the NGOs under investigation.

Implementer Logistics Manager in Jordan Resigns After OIG Reveals Conflict of Interest

In October 2015, USAID OIG investigated collusion between a USAID implementer's logistics staff member and a vendor that supplied goods for humanitarian assistance. During the investigation, OIG discovered that the implementer's logistics manager did not disclose previous conflicts of interest, specifically that his relative owned a vendor that had won tenders from the USAID implementer while

he was still employed there. OIG shared its findings with his current employer, an NGO conducting cross-border operations. As a result of the investigation, the logistics manager resigned in April 2017.

USAID Suspends SubAwardee and Five Employees for Fraudulently Distributing Cross-Border Aid to Syria from Jordan

In March 2015, OIG received allegations of fraud and mismanagement against an OFDA sub-awardee. OIG found that the subawardee had not distributed aid products in southern Syria in accordance with the subaward, but instead had another organization do the distribution. Despite the fact that the subawardee did not incur the planned expenses for the warehouse, transportation, or distribution, it falsified documentation and billed OFDA for the full cost of the project. In addition, in 2013, the subawardee falsified pay slips and charged USAID the salaries of employees working at a USAID-funded hospital in Jordan although the employees had left the organization several months prior. In May 2017, USAID suspended the subawardee and five of its employees from doing business with the U.S. Government.

Pakistani Grantee and Its Executive Director Debarred

An OIG investigation substantiated allegations of fraud against Shah Sachal Sami Foundation (SSSF), a grantee under USAID's Gender Equity Program implemented by the Aurat Foundation and The Asia Foundation. The core activity of the grant was establishing camps for computerized national identity card registration of women in the Dadu District of Sindh province in Pakistan. The investigation found that SSSF and its executive director falsified the work that was completed and claimed reimbursement for the full amount. SSSF stated that it achieved 100 percent of its target and claimed payment for 100 percent when it only achieved 5 percent of its target. In September 2017, USAID debarred SSSF and the executive director.

IMPROVING GLOBAL HEALTH

Besides playing a critical, long-running role in implementing programs for HIV/AIDS, tuberculosis, and malaria, USAID responds to public health emergencies of international concern and works to increase healthcare access and quality. USAID also focuses on building sustainable and resilient health systems, improving maternal and child health, and addressing nutrition in vulnerable populations.

Global Health Advisory on Internal Control Concerns

OIG issued an advisory memo to the USAID Acting Administrator on June 7, 2017 to reiterate recommendations that were previously made in a memo issued to USAID/Global Health. The IG stated that OIG intends to periodically issue proactive advisory memos to prompt timely corrective or remedial action with strategic recommendations to address issues of fraud specific to work performed under USAID programs.

The memo to USAID/Global Health made several recommendations for internal controls to safeguard the USAID Global Health Supply Chain Procurement and Supply Management Project (GHSC-PSM). GHSC-PSM is still the largest single contract in USAID's history and is designed to make health commodities for HIV/AIDS, malaria, family planning, and maternal and child health readily available around the globe. Since GHSC-PSM is managed by a single prime implementer, which can cause delays in reporting fraud and underreporting overall, OIG recommended USAID/Global Health consider contracting an independent firm to conduct annual or unscheduled audits of GHSC-PSM records, protocols, and standard operating procedures to maintain satisfactory administration over program operations.

In addition, OIG recommended that USAID/Global Health employ a full-time compliance officer and risk mitigation advisor dedicated to GHSC-PSM to test systems, conduct unannounced compliance checks and end user verification, provide training, ensure compliance, and coordinate with OIG. To complement this level of oversight, OIG also recommended that USAID/Global Health utilize rotating teams of USAID program managers in the field to conduct spot checks at end user facilities and random inspections of record keeping at centrally managed warehouses to curtail risks of bribery and increase the accuracy of reporting documentation.

In circumstances where GHSC-PSM relinquishes control of healthcare products to host government ministries, OIG suggested that USAID/Global Health consider seeking permission from host governments to retain inspection authority in order to conduct site

KEY ONGOING AUDIT WORK

USAID's Preparedness for Responding to International Public Health Emergencies

To help USAID better prepare for and respond to international public health emergencies, this audit will evaluate the Agency's response to the Ebola outbreak and the other factors that influenced USAID's ability to respond. It will also evaluate whether USAID has established processes for effectively managing and coordinating responses to future international public health emergencies.

USAID's Response to the Zika Virus Outbreak in the Western Hemisphere

This audit will examine the initial steps USAID took to respond to the Zika outbreak and prepare for expanded efforts in the Western Hemisphere.

USAID's Programs to Strengthen Health Systems in Selected Missions

This audit will examine whether selected USAID missions coordinated with other donors and host-country strategies to design programs to strengthen health systems, and whether the programs received the necessary resources, direction, and technical assistance.

USAID/OFDA's Management of Medical Commodities, Ebola Treatment Units, and Community Care Centers Provided in Response to the Ebola Outbreak

This audit will determine whether USAID/OFDA effectively assessed needs for Ebola treatment units, community care centers, and medical commodities to respond to the Ebola outbreak in Liberia, Guinea, and Sierra Leone. It will also determine if USAID/OFDA provided adequate oversight of what it funded as part of the response.

visits, track distribution, safeguard commodities, and prevent stock outs. OIG also suggested that USAID/Global Health engage, as necessary, with Department of State officials and local governments on behalf of its implementer to establish bilateral agreements and help facilitate site visits to state-controlled warehouses in all areas, including those that are high-risk or remote.

In its July 5, 2017 memorandum, USAID/Global Health expressed agreement in full or in part with all but one OIG recommendation.

Three Arrested in Malawi for Diverting and Distributing USAID and Global Fund Donated Antimalarial Drugs

In June 2017, investigators from OIG and the Malawian Drug Theft Investigative Unit followed up on investigative leads to combat the theft of U.S. Government-funded antimalarial commodities. Several tips received through OIG's toll-free, cash-for-tips "Make a Difference" malaria campaign hotline in Malawi lead to a joint investigative effort conducted at several health facilities and markets, which resulted in the arrest of three individuals in connection with stolen and diverted antimalarial drugs. With previous reporting in connection to this investigative effort, a total of 11 individuals have been arrested. The "Make a Difference" malaria campaign investigative and enforcement activities are ongoing.

BUILDING LOCAL CAPACITY AND PROMOTING SUSTAINABILITY

Building capacity is at the heart of sustained development. It allows institutions and individuals in developing countries to pursue and fund their own objectives. USAID embraces this idea through its Local Solutions efforts, including training, staffing assistance, education, and strengthening governance. USAID's efforts are designed to promote democratic and resilient societies, support free and fair elections, bolster civil society, and protect human rights. USAID aims to help countries develop good governance and inclusive growth.

USAID Program Has Not Done Enough To Promote Civic Participation and Public Accountability in Pakistan

[Report No. G-391-17-001-P](#)

USAID/Pakistan established the Strengthening Citizen Voice and Public Accountability Program (Citizens' Voice) to increase Pakistanis' engagement with their government and its responsiveness to them. The mission awarded a 3-year contract to the Trust for Democratic Education and Accountability (Trust), a Pakistani organization, to administer the \$45 million program.

OIG's audit sought to determine whether USAID implemented Citizens' Voice in a way that promoted achievement of program goals. OIG found that changes made to the contract before award put the program at a disadvantage. The mission cut the amount of funding and the duration of Citizens' Voice by 40 percent during the design approval phase and did not adjust the expected results or the number

of target grants to reflect this significant change in approach. Although the Trust achieved some short-term successes awarding grants to support civic engagement, many of its grants targeted the easily doable rather than making long-term changes to civil society in Pakistan.

OIG made five recommendations to maximize the program's potential, improve USAID/Pakistan's contract management and monitoring, and increase training of civil society organizations.

ADVANCING ECONOMIC GROWTH AND FOSTERING TRADE

USAID works to promote rapid, broad-based, and sustained economic growth by mobilizing new investors and private capital, improving critical infrastructure, and empowering entrepreneurs to access local channels of financing. Programs are designed to build capacity, make governments more efficient, and encourage market links.

USAID Needs Better Monitoring and Focus To Promote and Sustain Economic Integration Under Its APEC Contract

[Report No. 5-486-17-001-P](#)

In September 2013, with the Department of State's Bureau of East Asian and Pacific Affairs, USAID launched the Asia-Pacific Economic Cooperation (APEC) Technical Assistance To Advance Regional Integration Project (ATAARI), designed to eliminate impediments that slow regional economic integration. USAID's Regional Development Mission for Asia (USAID/RDMA) awarded a \$27 million, 5-year contract to Nathan Associates Inc. to implement ATAARI.

In examining whether the project achieved its planned results to support regional economic integration within APEC and increase APEC's institutional capacity, OIG found inadequate contract monitoring and an inability to focus on the project's, rather than various U.S. Government agencies' goals. Unreliable performance data limited the mission's ability to determine if the project was on track. In examining the planning and management of the project's financial aspects, OIG found that RDMA lacked an interagency agreement with the Department of State and approved a contract without clear guidance on how funds should be used.

KEY ONGOING AUDIT WORK

USAID's Democracy, Human Rights, and Governance Programs

OIG is looking at how USAID designs and implements democracy, human rights, and governance programs and how it measures their progress. The audit will also evaluate how USAID avoids the perception of interference in a country's internal politics and its coordination with the U.S. Department of State. OIG is conducting this audit pursuant to a request from the Chairman of the Senate Foreign Relations Committee.

USAID Recovers \$414,686 from Volunteers for Economic Growth Alliance, Following Indictment of their Former Procurement Manager

In July 2017, USAID/Afghanistan issued a bill of collection to Volunteers for Economic Growth Alliance (VEGA) following the indictment of its former procurement manager. USAID OIG and SIGAR worked with the Afghan Attorney General's Office to collect evidence demonstrating that the procurement manager steered numerous contracts to his own company while working on a USAID-funded project. Based on the evidence provided, the Attorney General's Office prosecutor indicted the individual and the trial date is currently pending. Subsequently, USAID/Afghanistan issued a bill of collection to VEGA for \$414,686, the total value of the contracts awarded to the individual's company, Afghan Focus Logistics Service Company (AFLSC). The contracts were awarded as part of two USAID-funded projects, Capacity Building and Change Management Program (CBCMP) and the follow-on project, CBCMP II.

DEVELOPING CRITICAL LOCAL INFRASTRUCTURE

USAID recognizes that infrastructure is a priority for developing countries, knowing that power, roads, and other public services like water and energy supplies can be critical to a country's economic growth. In conflict zones in particular, improved infrastructure can impact stability and recovery efforts.

USAID/Colombia's Clean Energy Program Faced Delays in Achieving Intended Results

[Report No. I-514-17-002-P](#)

As part of USAID's commitment to work with the Colombian Government to strengthen environmental resilience, USAID/Colombia signed an \$18.7 million, 5-year, cost-plus-fixed-fee, completion-type contract with Tetra Tech ES Inc. to implement the Colombia Clean Energy Program in January 2012. The contract was intended to increase access to renewable energy sources and increase energy-efficient practices.

OIG found the program had achievements—for example, it supported the Colombian Government in developing regulations and decrees to facilitate tax incentives for renewables and energy-efficient practices—but did not increase access as expected. The program was also behind on reducing greenhouse gas emissions and increasing employment as a result of clean-energy program interventions.

KEY ONGOING AUDIT WORK

Power Africa

OIG is conducting an audit of four of the participating U.S. agencies—USAID, MCC, OPIC, and USADF—that OIG oversees to assess progress in meeting the Power Africa initiative goals. The audit will also look at the coordination and transaction model, as well as challenges, constraints, and risks to Power Africa.

Select USAID Construction Activities

This audit will determine what informs USAID decisions concerning its construction portfolio.

Although the subject contract was nearly complete, OIG found USAID must do more to identify obstacles to achieving program goals, promptly make any needed course corrections, and monitor implementers' adherence to program objectives and applicable requirements, while complying with contracting practices and internal control standards. To that end, OIG made 15 recommendations.

MANAGING RISK AND SECURING FUNDS, INFORMATION, AND PERSONNEL

To support its mission, USAID must ensure that it maintains the proper institutional capacity to implement and oversee its programs and activities. This includes areas such as human resources, IT infrastructure, and award management.

IG Notice Conveys Key Considerations for Developing USAID's Comprehensive Plan on Reforming and Reducing the Federal Workforce

Advisory Notice

On April 12, 2017, the Office of Management and Budget (OMB) issued Memorandum M-17-22, "Comprehensive Plan for Reforming the Federal Government and Reducing the Federal Civilian Workforce," which provides guidance for agencies to implement the President's March 13, 2017, Reorganization Executive Order.

Under OMB's guidance, USAID must develop a comprehensive reform plan and an analytical framework that aligns activities with the Agency's mission, role, and the performance of its individual functions. The framework should result in proposals in four categories: eliminate activities, restructure or merge activities, improve organizational efficiency and effectiveness, and improve workforce management.

OIG prepared an advisory for USAID based on its audit and investigative work, other oversight organizations' work, and Governmentwide best practices and applied professional judgment to develop considerations and questions for USAID's use in its reform effort. The notice was sent to USAID on June 21, 2017.

USAID OIG Reply to Ranking Member McCaskill Regarding Preservation of Electronic Records **Congressional Request**

USAID OIG responded to Ranking Member McCaskill and Senator Carper's request to perform a review of USAID's processes and their compliance with applicable legal standards for preserving certain electronic records, and USAID's cooperation with requests from Congress for documents.

The request asked OIG to answer six questions. To answer these questions and provide a timely response, OIG (1) obtained certifications from senior officials regarding the questions, (2) interviewed key staff involved in records management and congressional requests, (3) reviewed USAID's policies related to records management and responding to congressional requests for information,

(4) performed limited reviews of key documents and applications installed on Government-furnished mobile devices, and (5) reviewed our ongoing and completed work to identify any applicable allegations, findings, or outstanding recommendations.

The scope of this limited review covered July 1, 2016, through June 30, 2017. This review was primarily based on information and certifications provided by the Agency, and OIG did not provide any conclusions or recommendations.

[USAID Complied With the Improper Payments Elimination and Recovery Act in Fiscal Year 2016 Report No. 0-000-17-004-C](#)

Estimated improper payments by all Government agencies totaled \$136.7 billion in fiscal year 2015. To reduce these payments—made “to the wrong entity, in the wrong amount, or for the wrong reason”—Congress has enacted legislation including the Improper Payments Elimination and Recovery Act of 2010 (IPERA), Public Law 111-204.

IPERA, as amended by the Improper Payments Elimination and Recovery Improvement Act of 2012 (IPERIA), requires each agency to assess the risk of, estimate, report, reduce, and recover improper payments. It also requires each OIG to conduct an annual audit to determine whether its agency has complied with the requirements.

To meet the audit objective, OIG conducted its annual audit sought to determine whether USAID complied with the requirements of IPERA as amended by the IPERIA. We evaluated the accuracy and completeness of USAID’s reporting and performance in reducing and recapturing improper payments. We found that USAID complied with the requirements of IPERA as amended by the IPERIA, and did not make any recommendations.

TABLES: U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT

Incidents in Which OIG Was Refused Assistance or Information USAID

April 1, 2017–September 30, 2017

During this reporting period, there were no reports of instances in which OIG was unreasonably refused assistance or information.

Interference With OIG Independence USAID

April 1, 2017–September 30, 2017

During this reporting period, OIG did not encounter any attempts to interfere with its independence, to include restrictions of OIG's congressional communications or budgetary constraints designed to limit OIG's capabilities. OIG did not encounter resistance or objections to oversight activities, nor did it face restricted or significantly delayed access to information.

Performance Audits
(Including Audits Conducted by Independent Public Accountants)
Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That
Funds Be Put to Better Use
USAID
April 1, 2017–September 30, 2017

Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
Economy and Efficiency				
I-514-17-002-P	5/5/17	USAID/Colombia's Clean Energy Program Faced Delays in Achieving Intended Results	1,475	QC
5-486-17-001-P	6/13/17	USAID Needs Better Monitoring and Focus to Promote and Sustain Economic Integration Under its APEC Contract		
8-268-17-003-P	5/18/17	Shift in USAID Education Activities May Diminish Efforts To Alleviate Strains on Lebanese Public Schools		
8-306-17-004-P	8/16/17	USAID Planning and Monitoring Gaps Weaken Accountability for Results Through the Afghanistan Reconstruction Trust Fund		
G-391-17-001-P	9/27/17	USAID Program Has Not Done Enough To Promote Civic Participation and Public Accountability in Pakistan		

QC: Questioned costs
UN: Unsupported costs

Financial Audits
(Including Recipient-Contracted Audits and Audits Conducted by
Independent Public Accountants or DCAA)
Associated Questioned Costs, Unsupported Costs, and Value of Recommendations
That Funds Be Put to Better Use
USAID
April 1, 2017–September 30, 2017

Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
CFO-Related				
0-000-17-004-C	5/15/17	USAID Complied With the Improper Payments Elimination and Recovery Act in Fiscal Year 2016		
Foreign Government				
I-527-17-038-R	4/20/17	Closeout Audit of the Regional Government of San Martin's Management of Grant Agreements 527-0423 and 527-0426, January 1 to December 31, 2015	31 5	QC UN
I-522-17-039-R	4/21/17	Closeout Audit of the Health Program, Assistance Agreement 522-0450, HIV/AIDS Component (PIL No. 15-20) and Mother-Child Health and Family Planning Component (PIL No. 17-22), Programs Managed by the Secretariat of Health Through the Unidad Administradora de Fondos de Cooperación Externa in Honduras, August 1, 2014, to July 31, 2015 (PIL 17), January 1 to December 31, 2015 (PIL 20), and August 1, 2015, to June 30, 2016 (PIL 22)	195 108	QC UN
I-532-17-043-R	6/20/17	Closeout Audit of the USAID/MOE Education Partnership for Improved Reading Outcomes Project, Managed by the Ministry of Education-MOE under Implementation Letters 532-IL-532-ED-8-00004 and 532-IL-532-ED-DOAG-00003, Assistance Agreements 532-ED-2010-AA and 532-DOAG-2013-JM, April 1, 2015, to June 30, 2016	2 2	QC UN
I-532-17-044-R	6/20/17	Audit of the National HIV/STI Program, Managed by the Ministry of Health in Jamaica, Program Assistance No. 532-DOAG-2013-JM, Implementation Letters 532-IL-532-HE-DOAG-00002 and 532-IL-532-HE-DOAG-00003, April 1, 2015, to March 31, 2016	22 22	QC UN
4-656-17-015-N	8/10/17	Agency-Contracted Audit of the Local Currency Trust Fund Managed by USAID/Mozambique, October 1, 2012, to September 30, 2015	796	QC

QC: Questioned costs
UN: Unsupported costs

Financial Audits
(Including Recipient-Contracted Audits and Audits Conducted by
Independent Public Accountants or DCAA)
Associated Questioned Costs, Unsupported Costs, and Value of Recommendations
That Funds Be Put to Better Use
USAID
April 1, 2017–September 30, 2017

Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
4-641-17-071-R	4/12/17	Audit of Resources Managed by the Ministry of Educations Funds and Procurement Management Unit Under the USAID Construction Project in Ghana, Cooperative Agreement FY11-641-IL-008-009, for the Fiscal Year Ended December 31, 2013		
4-621-17-143-R	8/30/17	Audit of USAID Resources Managed by the National Audit Office Tanzania Under Strategic Objective Grant Agreement 621-0014.08, July 1, 2013, to June 30, 2015	355 32	QC UN
4-617-17-147-R	8/31/17	Audit of USAID Resources Managed by the Joint Clinical Research Centre in Uganda Under Cooperative Agreement 617-A-10-00006, July 1, 2015, to June 30, 2016	2 1	QC UN
4-641-17-148-R	8/31/17	Closeout Audit of USAID Resources Managed by the Ministry of Education-Ghana Education Service Under Implementation Letter FY11-641-0008-007, November 9, 2010, to June 30, 2015	838	QC
5-367-17-003-N	5/9/17	Financial Audit of USAID Resources Managed by the Department of Health Services, Government of Nepal, Assistance Agreement No. 367-013, Implementation Letter No. 9, July 17, 2015, to July 15, 2016	21	QC
5-367-17-004-N	5/15/17	Financial Audit of USAID Resources Managed by the Ministry of Education, Government of Nepal, Assistance Agreement No. 367-012, Implementation Letter No. 3.14-1, July 17, 2015, to July 15, 2016	27 2	QC UN
8-263-17-033-R	5/25/17	Closeout Audit of the Fund Accountability Statement of General Organization of Veterinary Services, Ministry of Agriculture and Land Reclamation, Strengthening the National Epidemio-Surveillance System for the Control of Highly Pathogenic Avian Influenza Project in Egypt, Assistance Agreement 263-0287-Healthier, Planned Families Program Area-Health All-Program Element AO50-Avian Influenza-IL #1, March 3, 2013, to March 31, 2015	2	QC

Financial Audits
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Associated Questioned Costs, Unsupported Costs, and Value of Recommendations
That Funds Be Put to Better Use
USAID
April 1, 2017–September 30, 2017

Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
G-391-17-032-R	7/7/17	Financial Audit of the Benazir Income Support Program's Management of the Budgetary Support - USAID/Pakistan Program Assistance Agreement 391-AAG-012-IL-04, July 1, 2011, to June 30, 2012		
G-391-17-035-R	8/30/17	Financial Audit of the Higher Education Commission's Management of the Merit and Need Based Scholarship Project Assistance in Pakistan, Agreement 391-G-00-04-01023-00, Year Ended June 30, 2013	23 23	QC UN
G-391-17-036-R	8/30/17	Financial Audit of the Higher Education Commission's Management of the Merit and Needs Based Scholarship Program in Pakistan, Agreement 391-G-00-04-01023-00, Year Ended June 30, 2015	34 34	QC UN
Foreign Based Organizations				
I-522-17-035-R	4/3/17	Audit of Fundacion Crisalida's Management of the Communities with Wealth, Education and Opportunities Project in Honduras-CREOH, Cooperative Agreement AID-522-A-13-0002, January 1 to December 31, 2015	3	QC
I-517-17-036-R	4/3/17	Audit of Fundacion REDDOM Rural Economic Development Dominicana - Fundación REDDOM's Management of the Climate Resiliency and Index Insurance for Small Farmers in the Dominican Republic, Cooperative Agreement AID-517-A-13-00001; Sustainable Cacao Farming in the Dominican Republic, Cooperative Agreement AID-517-A-14-00001; and Feed the Future Dominican Republic Climate and Agriculture, Cooperative Agreement AID-517-A-15-00007, July 1, 2015, to June 30, 2016		
I-523-17-037-R	4/18/17	Audit of Instituto Mexicano para la Competitividad, A.C.'s Management of the Extractive Industries Transparency Initiative Project, Cooperative Agreement AID-523-A-15-00008 and Mexico Economic Policy, Sub Contract 40764, April 22 to December 2015	12 6	QC UN

Financial Audits
(Including Recipient-Contracted Audits and Audits Conducted by
Independent Public Accountants or DCAA)
Associated Questioned Costs, Unsupported Costs, and Value of Recommendations
That Funds Be Put to Better Use
USAID
April 1, 2017–September 30, 2017

Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
I-520-17-040-R	4/25/17	Closeout Audit of Fundación para el Ecodesarrollo y la Conservación's Management of the Sustainable Water Management in the Cuchumatanes Project in Guatemala, Cooperative Agreement AID-520-A-13-00002, January 1, 2015, to September 30, 2016		
I-598-17-041-R	4/28/17	Closeout Audit of the Program to Help Developing Nations Create Inclusive Market Economies by Legally Empowering the Poor, Managed by Instituto Libertad y Democracia-ILD, Grant Agreement EEM-G-00-09-00001, January 1 to May 31, 2014		
I-514-17-042-R	5/17/17	Audit of Consultoría para los Derechos Humanos y el Desplazamiento-CODHES's Management of the Civil Society Participation with Conflict Victims Project in Colombia, Cooperative Agreement AID-514-A-14-00006, July 11, 2014, to December 31, 2015	2	QC
I-521-17-045-R	7/18/17	Audit of Yunus Social Business Haiti, Cooperative Agreement AID-521-A-14-00007, September 30, 2014, to September 29, 2015		
I-523-17-046-R	7/25/17	Closeout Audit of Improving Development in Mexico: Promotion and Research of Public Policies on Competitiveness and Strengthening the Rule of Law Pursuant to the New Criminal Justice Reform, Cooperative Agreement AID-523-A-13-00002, and Communication Strategies for Effective Citizen Empowerment Projects, Simplified Grant Contract AID-523-A-14-00003, Managed by Centro de Investigación para el Desarrollo, A.C., January 1 to July 31, 2016	12	QC
I-522-17-047-R	7/27/17	Closeout Audit of the Decentralization Enabling Environment Project, Managed by FOPRIDEH, Cooperative Agreement AID-522-A-11-00001, January 1, 2016, to March 30, 2017		

Financial Audits
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Independent Public Accountants or DCAA)
Associated Questioned Costs, Unsupported Costs, and Value of Recommendations
That Funds Be Put to Better Use
USAID
April 1, 2017–September 30, 2017

Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
I-517-17-048-R	7/27/17	Audit of Participación Ciudadana’s Management of the Civil Society Action for Accountable Justice and Security Project in Dominican Republic, Cooperative Agreement AID-517-A-15-00006, October 1, 2015, to September 30, 2016; and Institutional Strengthening of Community Justice Houses Project in Dominican Republic, Grant Agreement CJSS 2015-01, August 31, 2015, to September 2016		
I-530-17-049-R	7/27/17	Audit of Patrimonio Natural - Fondo Para la Biodiversidad y Areas Protegidas’ Management of the Conservation and Governance in the Amazon Piedmont of Colombia Project, Cooperative Agreement AID-530-A-13-00004, January 1 to December 31, 2016		
I-598-17-050-R	8/8/17	Audit of Centro de Estudio y Prevención de Desastres’ Management of the Project for Risk Reduction in Vulnerable Areas of Independencia District, Lima Province, Peru, Agreement AID-OFDA-A-1400025, October 1, 2014, to September 30, 2016		
I-527-17-051-R	8/17/17	Audit of Centro de Información y Educación para la Prevención del Abuso de Drogas’ Management of the Digital Inclusion Program in Peru, Cooperative Agreement 527-A-12-00002, January 1 to December 31, 2016		
I-514-17-052-R	8/17/17	Closeout Audit of the Advocates for Peace, Democracy and Civility Project Managed by Corporación Misión de Observación Electoral, Grant Agreement AID-514-G-14-00002, January 1 to November 30, 2016		
I-526-17-053-R	8/17/17	Audit of Centro de Estudios Ambientales y Sociales’ Management of the Democracy and Governance Program in Paraguay, Cooperative Agreement AID-526-A-13-00003, January 1 to December 31, 2016		

Financial Audits
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Independent Public Accountants or DCAA)
Associated Questioned Costs, Unsupported Costs, and Value of Recommendations
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USAID
April 1, 2017–September 30, 2017

Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
I-527-17-054-R	9/8/17	Audit of Sociedad Peruana de Derecho Ambiental's Management of the Conservation for Peace Program, Cooperative Agreement AID-527-A-14-00007, September 22, 2014, to December 31, 2015		
I-527-17-055-R	9/8/17	Closeout Audit of Sociedad Peruana de Derecho Ambiental's Management of the Conservation for Peace Program, Cooperative Agreement AID-527-A-14-00007, January 1 to December 20, 2016		
I-524-17-056-R	9/7/17	Audit of Grupo Cívico, Ética y Transparencia's Management of the Civil Society Grants Program, Cooperative Agreement AID-524-A-13-00001, January 1 to December 31, 2016		
I-523-17-057-R	9/7/17	Audit of Campaña Global por la Libertad de Expresión A19, A. C.'s Management of the Dialogue on Journalist's Protection Project in Mexico, Cooperative Agreement AID-523-A-15-00003, October 30, 2015, to December 31, 2016		
I-523-17-058-R	9/25/17	Audit of the Sustainable Management of Community Lands Project, Cooperative Agreement AID-523-A-15-00006 and Closeout Audit of Mexico Reduction of Emissions from Woods Deforestation and Degradation Project, Donation Contract END-MREDD-15-02/02, Managed by Consejo Civil Mexicano para la Silvicultura Sostenible, A.C., October 30, 2015, to December 31, 2016	I	QC
I-532-17-059-R	9/26/17	Audit of National Integrity Action's Management for the Combatting Corruption and Strengthening Integrity in Jamaica Project, Cooperative Agreement AID-532-A-16-00001, April 27 to September 30, 2016	14 14	QC UN

Financial Audits
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Independent Public Accountants or DCAA)
Associated Questioned Costs, Unsupported Costs, and Value of Recommendations
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USAID
April 1, 2017–September 30, 2017

Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
I-517-17-060-R	9/26/17	Audit of Instituto Tecnológico de Santo Domingo's Management for the Improved Access to Relevant and Usable Climate Information Project, Cooperative Agreement AID-517-A-15-00002, March 2, 2015, to December 31, 2016, and Planning for Climate Adaptation Program, Subward AID-517-A-15-00003-INTEC-001, March 18, 2015, to December 31, 2016		
I-524-17-061-R	9/26/17	Audit of Fundación para la Autonomía y el Desarrollo de la Costa Atlántica de Nicaragua's Management of the Education for Success Program on the South Atlantic Autonomous Region of Nicaragua, Cooperative Agreement AID-524-A-10-00005, January 1 to December 31, 2016		
I-527-17-062-R	9/26/17	Closeout Audit of the Active Schools in Ucayali and San Martín: Methodology to Improve Educational Quality in Communities of Alternative Development Project Managed by Centro de Estudios y Promoción Comunal del Oriente, Cooperative Agreement AID-527-A-12-00005, January 1, 2016, to January 31, 2017		
I-523-17-063-R	9/26/17	Audit of Fundación Mexicana de Apoyo Infantil, A.C.'s Management of the Schools Building Peace in the North of Mexico Program, Cooperative Agreement AID-523-A-15-00007, October 30, 2015, to December 31, 2016		
I-523-17-064-R	9/27/17	Audit of Instituto Mexicano Para la Competitividad, A.C.'s Management of the Projects: (1) Extractive Industries Transparency Initiative, Cooperative Agreement AID-523-A-15-00008, (2) Mapping Corruption, Network Analysis from Budget Allocation to School Services, Cooperative Agreement AID-523-A-16-00004, and (3) Mexico Economic Policy, Subcontract 40764, January 1 to December 31, 2016		

Financial Audits
(Including Recipient-Contracted Audits and Audits Conducted by
Independent Public Accountants or DCAA)
Associated Questioned Costs, Unsupported Costs, and Value of Recommendations
That Funds Be Put to Better Use
USAID
April 1, 2017–September 30, 2017

Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
1-527-17-065-R	9/27/17	Closeout Audit of the Strengthening Social Capital and its Joint for Sustainable Forest Management in the Alternative Development Process of the Aguaytia Basin, Ucayali Region Program Managed by Asociación Para la Investigación y Desarrollo Integral, Cooperative Agreement AID-527-I-14-00003, January 01, 2016, to June 10, 2017	16	QC
3-000-17-022-R	4/5/17	Audit of Medair Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2015		
3-000-17-023-R	4/5/17	Audit of Medair Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2014		
3-000-17-024-R	6/9/17	Audit of Handicap International Federation Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2014		
3-000-17-025-R	6/9/17	Audit of International NGO Safety Organisation Under Multiple USAID Agreements for the Fiscal Year Ended June 30, 2016		
3-000-17-026-R	7/24/17	Audit of The Mentor Initiative Under Multiple USAID Agreements for the Fiscal Year Ended September 30, 2014	24 3	QC UN
3-000-17-027-R	7/24/17	Audit of Deutsche Welthungerhilfe e. V. Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2015	190 175	QC UN
3-000-17-028-R	7/24/17	Audit of Handicap International Federation Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2015		
3-000-17-029-R	8/11/17	Audit of HelpAge International Under Multiple USAID Agreements for the Fiscal Year Ended March 31, 2016	25 22	QC UN
3-000-17-030-R	8/11/17	Audit of Terre des hommes Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2012	521 510	QC UN
3-000-17-031-R	8/11/17	Audit of French Red Cross Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2016		

Financial Audits
(Including Recipient-Contracted Audits and Audits Conducted by
Independent Public Accountants or DCAA)
Associated Questioned Costs, Unsupported Costs, and Value of Recommendations
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USAID
April 1, 2017–September 30, 2017

Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
3-000-17-033-R	9/18/17	Audit of Centre for International Studies and Cooperation Under USAID Agreements DFD-G-00-08-00037-00 and RTI Award #I-330-0211537 for the Fiscal Year Ended March 31, 2008	5	QC
			5	UN
3-000-17-036-R	9/27/17	Audit of Overseas Development Institute Under Multiple USAID Agreements for the Fiscal Year Ended March 31, 2016		
4-615-17-010-N	4/25/17	Agency-Contracted Closeout Audit of USAID Resources Managed by the Kenya Agricultural and Livestock Research Organization Under Strategic Objective Assistance 615-007, Implementation Letter 7, From February 1 to October 31, 2015	11	QC
4-613-17-011-N	7/18/17	Agency-Contracted Closeout Audit of USAID Resources Managed by Crisis in Zimbabwe Coalition Under Agreement AID-613-A-12-00007, for the Fiscal Year Ended September 30, 2015	171	QC
			7	UN
4-623-17-012-N	7/19/17	Agency-Contracted Audit of USAID Resources Managed by the Kenya Medical Supplies Authority Under Host Country Contract, Implementation Letter 12, October 27, 2012, to September 30, 2016		
4-623-17-013-N	7/19/17	Agency-Contracted Audit of USAID Resources Managed by the Kenya Medical Supplies Authority Under the Medical Commodities Program, Contract 615-C-15-00003, September 25, 2015, to June 30, 2016		
4-000-17-014-N	8/10/17	Agency-Contracted Audit of USAID Resources Managed by the Relief Society of Tigray in Ethiopia Under Cooperative Agreement AID-FFP-A-11-00011, January 1 to December 31, 2015	7	QC
4-636-17-016-N	9/21/17	Agency Contracted Closeout Audit of USAID Resources Managed by Baptist Convention Sierra Leone Under Agreement 636-A-00-09-00023-00, July 1, 2009, to September 30, 2013	99	QC
			99	UN

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4-620-17-070-R	4/12/17	Closeout Audit of USAID Resources Managed by BBC World Service Trust Under the Media Support for Strengthening Advocacy, Good Governance and Empowerment Project in Nigeria, Cooperative Agreement 620-A-00-09-00016-00, From April 1, 2011, Through December 31, 2012		
4-680-17-072-R	4/12/17	Audit of USAID Resources Managed by Women in Law and Development in Africa Under the Empower II Project in Benin, Grant Agreement AID-680-G-13-00002, From June 28, 2013, Through September 30, 2015	6 6	QC UN
4-624-17-073-R	4/12/17	Audit of USAID Resources Managed by Permanent Interstate Committee for Drought Control in the Sahel, Development Objective Grant Agreement 624-DOAG-15-02, for the Fiscal Year Ended December 31, 2014		
4-620-17-074-R	4/12/17	Audit of USAID Resources Managed by Health Initiatives for Safety and Stability in Africa, Under Local Partners for Orphans and Vulnerable Children in Nigeria, Cooperative Agreement AID-620-A-14-00007, for the Fiscal Year Ended December 31, 2015		
4-685-17-075-R	4/12/17	Audit of USAID Resources Managed by the ONG Decentralization Droits Humains Development Local in Senegal Under Cooperative Agreement AID-685-A-13-00004, for the Fiscal Year Ended December 31, 2015		
4-674-17-076-R	4/12/17	Audit of USAID Resources Managed by Hospice Palliative Care Association of South Africa NPC Under Cooperative Agreement AID-674-A-13-00016, for the Fiscal Year Ended March 31, 2016		
4-674-17-077-R	4/25/17	Closeout Audit of USAID Resources Managed by Catholic Aids Action Trust in Namibia Under Cooperative Agreement 674-A-00-10-00121-0, From March 1, 2013, to June 30, 2013	154 86	QC UN

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4-621-17-078-R	4/25/17	Closeout Audit of USAID Resources Managed by Tanzania Horticultural Association Under Grant Agreement AID-621-G-13-0001, From January 1, 2015, to July 31, 2016	10	QC
4-621-17-079-R	4/25/17	Audit of USAID Resources Managed by SAGCOT Centre Limited in Tanzania Under Multiple Agreements, From July 26, 2013, to December 31, 2015	1 1	QC UN
4-623-17-080-R	4/25/17	Closeout Audit of USAID Resources Managed by Lewa Wildlife Conservancy Under the Northern Rangelands Trust Support Programme Phase II in Kenya, Cooperative Agreement 623-A-00-09-00011-00, From January 1, 2015, to December 30, 2015	12	QC
4-621-17-081-R	4/25/17	Audit of USAID Resources Managed by the Ifakara Health Institute in Tanzania Under Agreement AID-621-A-00-13-0006, April 1, 2013, to June 30, 2015	50	QC
4-623-17-082-R	4/25/17	Closeout Audit of USAID Resources Managed by Laikipia Wildlife Forum in Kenya Under Agreement AID-623-A-09-00002, January 1, 2015, to June 30, 2016	2	QC
4-613-17-083-R	4/25/17	Audit of USAID Resources Managed by Southern African Parliamentary Support Trust in Zimbabwe Under Cooperative Agreement AID-613-A-12-00005, From October 1, 2014, to December 31, 2015	14	QC
4-000-17-084-R	4/25/17	Closeout Audit of USAID Resources Managed by BRAC Liberia Under Grant Agreement AID-OFDA-G-15-00022, From December 11, 2014, to September 10, 2015	5 5	QC UN
4-621-17-085-R	4/25/17	Audit of USAID Resources Managed by Tanzania Council for Social Development Under Grant Agreement AID-621-G-14-00005, From December 10, 2013, to June 30, 2015	11 8	QC UN

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4-674-17-086-R	4/25/17	Audit of USAID Resources Managed by the Networking HIV/AIDS Community of South Africa Under Agreement AID-674-A-13-00005, April 1, 2015, to March 31, 2016	1	QC
4-623-17-087-R	4/25/17	Audit of USAID Resources Managed by Life Skill Promoters in Kenya Under Cooperative Agreement AID-623-A-13-00004, From April 1, 2015, to March 31, 2016		
4-623-17-088-R	4/25/17	Audit of USAID Resources Managed by Kenya Community Development Foundation Under Cooperative Agreement AID-623-A-11-00013, From October 1, 2015, to September 30, 2016	7	QC
4-613-17-089-R	4/25/17	Audit of USAID Resources Managed by Mavambo Orphan Care in Zimbabwe Under Agreement AID-613-A-15-00002, From April 9, 2015, to December 31, 2015	5	QC
4-669-17-090-R	4/25/17	Special Closeout Audit of USAID Resources Managed by EQUIP Liberia Under Multiple Grants, From September 30, 2008, Through March 25, 2012	3 3	QC UN
4-617-17-091-R	4/26/17	Audit of USAID Resources Managed by the AVSI Foundation Uganda Under Multiple Agreements, for the Fiscal Year Ended December 31, 2015		
4-623-17-092-R	4/26/17	Audit of USAID Resources Managed by Uraia Trust in Kenya Under Cooperative Agreement AID-623-A-12-00020, From January 1, to December 31, 2015	26	QC
4-674-17-093-R	4/26/17	Audit of USAID Resources Managed by Future Families in South Africa Under Cooperative Agreement AID-674-A-13-00012 for the Fiscal Year Ended March 31, 2016		
4-674-17-094-R	4/26/17	Audit of USAID Resources Managed by Wits Health Consortium (Pty) Ltd in South Africa Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2015	501	QC

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4-687-17-095-R	5/24/17	Audit of USAID Resources Managed by Institut Pasteur de Madagascar Under Grant Agreement AID-687-G-13-0003, From January 1 to December 31, 2015	140 107	QC UN
4-673-17-096-R	5/24/17	Closeout Audit of USAID Resources Managed by Nawalife Trust in Namibia Under Cooperative Agreement 673-A-12-00001 for the Fiscal Year Ended February 29, 2016	55 14	QC UN
4-617-17-097-R	5/24/17	Audit of USAID Resources Managed by RECO Industries Limited in Uganda, Under Cooperative Agreement AID-617-A-12-00004, From July 1, 2015, to June 30, 2016	90 90	QC UN
4-674-17-098-R	5/24/17	Audit of USAID Resources Managed by BroadReach Healthcare in South Africa Under Multiple Agreements, January 1 to December 31, 2015	331	QC
4-674-17-099-R	5/25/17	Audit of USAID Resources Managed by the University of South Africa Under Multiple Agreements, for the Fiscal Year Ended December 31, 2015	7	QC
4-621-17-100-R	5/30/17	Closeout Audit of USAID Resources Managed by the Tanzania Community Civic Initiatives Under Cooperative Agreement AID-621-A-00-12-00005-00, January 1, 2015, to July 10, 2016		
4-624-17-101-R	6/15/17	Audit of USAID Resources Managed by African Cashew Alliance in Ghana Under Cooperative Agreement AID-624-A-13-00003, From April 29, 2013, to December 31, 2013		
4-620-17-102-R	6/15/17	Audit of USAID Resources Managed by Association for Reproductive and Family Health in Nigeria Under Cooperative Agreements AID-620-A-14-00004, August 1, 2014, to December 31, 2015, and 620-A-13-00002, May 1, 2013, to December 31, 2015		

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4-000-17-103-R	6/15/17	Audit of USAID Resources Managed by Deloitte & Touche for the Young African Leader's Initiative Regional Leadership Center—East Africa Program Under Cooperative Agreement AID-OAA-A-15-00030 for the Fiscal Year Ended April 30, 2016	91	QC
4-615-17-104-R	6/15/17	Audit of USAID Resources Managed by Equity Group Foundation in Kenya Under Multiple Agreements for the Fiscal Year Ended December 31, 2015	41	QC
4-674-17-105-R	6/15/17	Audit of USAID Resources Managed by Childline Mpumalanga in South Africa Under Cooperative Agreement AID-674-A-13-00010, April 1, 2015, to March 31, 2016	4	QC
4-673-17-106-R	6/15/17	Audit of USAID Resources Managed by Project Hope Namibia Under Agreement AID-673-A-13-00001, July 1, 2013, to June 30, 2014	2 2	QC UN
4-673-17-107-R	6/15/17	Audit of USAID Resources Managed by Project Hope Namibia Under Agreement AID-673-A-13-00001, July 1, 2014, to June 30, 2015	3 3	QC UN
4-673-17-108-R	6/15/17	Closeout Audit of USAID Resources Managed by KAYEC Trust in Namibia Under Cooperative Agreement AID-674-A-00-11-00034-00-00, January 1, 2015, to February 29, 2016	16	QC
4-621-17-109-R	6/15/17	Closeout Audit of USAID Resources Managed by African Medical and Research Foundation Tanzania Under Multiple Agreements, October 1, 2013, to March 31, 2015	3	QC
4-621-17-110-R	7/11/17	Audit of USAID Resources Managed by Selian Lutheran Hospital in Tanzania Under Cooperative Agreement AID-621-A-11-00004, January 1, to December 31, 2015	2	QC
4-613-17-111-R	7/11/17	Audit of USAID Resources Managed by Linkages for Economic Advancement of the Disadvantaged in Zimbabwe Under Cooperative Agreement AID-613-A-15-00006, June 12, 2015, to July 31, 2016	31	QC

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4-674-17-112-R	7/11/17	Audit of USAID Resources Managed by Stellenbosch University in South Africa Under Multiple Agreements, January 1 to December 31, 2015	259 232	QC UN
4-685-17-113-R	7/11/17	Closeout Audit of USAID Resources Managed by Caritas Senegal Under Cooperative Agreement AID-685-A-12-00004, January 1, 2015, to May 31, 2016	89 49	QC UN
4-663-17-114-R	7/11/17	Closeout Audit of USAID Resources Managed by Precise Consult International Private Limited Company Under the Ethiopia Sustainable Agribusiness Incubator Program, Cooperative Agreement AID-663-A-12-00011, July 8, 2014, to April 30, 2016	28	QC
4-674-17-115-R	7/11/17	Audit of USAID Resources Managed by the National Association of Child Care Workers in South Africa Under Cooperative Agreement AID-674-A-13-00009, for the Fiscal Year Ended March 31, 2016	269 265	QC UN
4-663-17-116-R	7/18/17	Audit of USAID Resources Managed by Pro Pride in Ethiopia Under Multiple Agreements, January 1, 2014, to December 31, 2015		
4-612-17-117-R	7/18/17	Audit of USAID Resources Managed by Dignitas International Malawi Under Cooperative Agreement AID-674-A-00-10-00034-00, for the Fiscal Year Ended December 31, 2015	56	QC
4-623-17-118-R	7/18/17	Audit of USAID Resources Managed by Regional AIDs Training Network in East Africa Under Cooperative Agreement AID-623-A-14-00007, From October 27, 2014, to March 31, 2016	124 88	QC UN
4-000-17-119-R	7/18/17	Audit of USAID Resources Managed by Centre for the AIDS Programme of Research in South Africa Under Multiple Agreements, for the Year Ended December 31, 2015		
4-615-17-120-R	7/18/17	Audit of USAID Resources Managed by MOI Teaching and Referral Hospital in Kenya Under Agreement AID-615-A-12-00001, for the Fiscal Year Ended June 30, 2016	159	QC

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4-620-17-121-R	7/18/17	Audit of USAID Resources Managed by Network on Ethics, Law, HIV/AIDS Prevention, Support, and Care in Nigeria Under Cooperative Agreement 620-A-00-07-00211-00, for the Fiscal Year Ended December 31, 2012		
4-620-17-122-R	7/18/17	Closeout Audit of Network on Ethics, Human Rights, Law, HIV/AIDS Prevention, Support, and Care in Nigeria, Under Cooperative Agreement AID-620-A-00-07-00211-00, January 1 to September 30, 2013		
4-674-17-123-R	7/18/17	Audit of USAID Resources Managed by Child Welfare Bloemfontein and Child Line Free State in South Africa Under Agreement 674-A-13-00003, April 1, 2015, to March 31, 2016		
4-611-17-124-R	7/18/17	Audit of USAID Resources Managed by Women and Law in Southern Africa Educational Trust in Zambia Under Agreement 611-A-13-00002, for the Fiscal Year Ended December 31, 2015	70	QC
4-624-17-125-R	7/18/17	Audit of USAID Resources Managed by Permanent Interstate Committee for Drought Control in the Sahel Under Grant Agreement, 624-DOAG-15-02, January 1, 2015, to December 31, 2015		
4-674-17-126-R	7/18/17	Audit of USAID Resources Managed by Children in Distress Network in South Africa Under Cooperative Agreement AID-674-A-13-00011, From April 1, 2015, to March 31, 2016		
4-680-17-127-R	7/18/17	Audit of USAID Resources Managed by the National Organization Front Against Corruption in Benin Under Cooperative Agreement AID-680-A-14-00002, From September 30, 2014, to December 31, 2015	5	QC
4-620-17-128-R	7/18/17	Audit of USAID Resources Managed by Save the Children in Nigeria Under Cooperative Agreement 620-A-00-09-00008-00, for the Year Ended December 31, 2011		

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4-611-17-129-R	7/26/17	Closeout Audit of USAID Resources Managed by Community Markets for Conservation Limited in Zambia Under Agreement 611-A-12-00001, April 1, 2015, to May, 1, 2016		
4-612-17-130-R	7/26/17	Closeout Audit of USAID Resources Managed by the Baylor College of Medicine Children's Foundation in Malawi Under Cooperative Agreement 674-A-00-10-00093-00, October 1, 2015, to September 30, 2016	198	QC
4-612-17-131-R	7/26/17	Audit of USAID Resources Managed by the Malawi Institute of Education Under Cooperative Agreement AID-612-A-14-00005, October 1, 2015, to September 30, 2016	4	QC
4-000-17-132-R	7/26/17	Audit of USAID Resources Managed by African Development Solutions in Kenya Under Multiple Agreements, January 1 to December 31, 2014	3,157 300	QC UN
4-000-17-133-R	7/27/17	Closeout Audit of USAID Resources Managed by Oxfam Intermon in Mauritania Under Grant Agreement AID-FFP-G-15-00063, July 10, 2015, to March 31, 2016		
4-663-17-134-R	8/10/17	Audit of USAID Resources Managed by the Tigray Development Association in Ethiopia Under Cooperative Agreement AID-663-A-13-00005, for the Fiscal Year Ended December 31, 2016		
4-674-17-135-R	8/10/17	Audit of USAID Resources Managed by Right to Care NPC in South Africa Under Multiple Agreements, October 1, 2015, to September 30, 2016		
4-613-17-136-R	8/10/17	Audit of USAID Resources Managed by the Southern African Parliamentary Support Trust in Zimbabwe Under Cooperative Agreement AID-613-A-12-00005, January 1 to December 31, 2016	35 14	QC UN
4-674-17-137-R	8/10/17	Audit of USAID Resources Managed by Grassroot Soccer South Africa Under Multiple Agreements, January 1 to December 31, 2016		

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4-674-17-138-R	8/17/17	Audit of USAID Resources Managed by Mothers2mothers South Africa Under Multiple Agreements, for the Fiscal Year Ended December 31, 2015	20	QC
4-685-17-139-R	8/30/17	Closeout Audit of USAID Resources Managed by Afrique Enjeux in Senegal Under Cooperative Agreement AID-685-A-12-00007, September 28, 2012, to September 27, 2015	55 32	QC UN
4-620-17-140-R	8/30/17	Closeout Audit of USAID Resources Managed by American University of Nigeria Under Cooperative Agreement AID-620-A-15-00006, August 14, 2015, to December 13, 2016	29	QC
4-674-17-141-R	8/30/17	Audit of USAID Resources Managed by Kheth'Impilo Aids Free Living in South Africa Under Multiple Agreements, October 1, 2015, to September 30, 2016	30	QC
4-611-17-142-R	8/30/17	Audit of USAID Resources Managed by Luapula Foundation in Zambia, Cooperative Agreement AID-611-A-13-00005, October 1, 2015, to September 30, 2016		
4-620-17-144-R	8/31/17	Closeout Audit of USAID Resources Managed by the Catholic Secretariat of Nigeria Under Cooperative Agreement 620-A-00-07-00217-00, November 1, 2010, to April 30, 2011		
4-613-17-145-R	8/31/17	Audit of USAID Resources Managed by Heal Zimbabwe Trust Under Cooperative Agreement AID-613-A-14-00003 for the Fiscal Year Ended December 31, 2016	11	QC
4-674-17-146-R	8/31/17	Audit of USAID Resources Managed by the Anova Health Institute NPC in South Africa Under Multiple Agreements, October 1, 2015, to September 30, 2016		
4-621-17-149-R	8/31/17	Audit of USAID Resources Managed by Women in Law and Development in Africa Under Cooperative Agreement 621-A-00-10-00004-00, January 1 to December 30, 2015		

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4-654-17-150-R	8/31/17	Audit of USAID Resources Managed by the Development Workshop in Angola Under Multiple Agreements, January 1 to December 31, 2015	12 2	QC UN
4-613-17-151-R	8/31/17	Audit of USAID Resources Managed by the Hospice and Palliative Care Association of Zimbabwe Under Cooperative Agreement AID-613-A-15-00001 for the Fiscal Year Ended September 30, 2016	14	QC
4-674-17-152-R	8/31/17	Audit of USAID Resources Managed by HIV South Africa Under Multiple Awards for the Fiscal Year Ended September 30, 2016	15	QC
4-613-17-153-R	8/31/17	Audit of USAID Resources Managed by the Organization for Public Health Interventions and Development Trust in Zimbabwe under Cooperative Agreement AID-613-A-12-00003, October 1, 2015, to September 30, 2016	133	QC
4-674-17-154-R	8/31/17	Audit of USAID Resources Managed by the Witkoppen Health and Welfare Centre in South Africa Under Multiple USAID Agreements, for the Fiscal Year Ended September 30, 2016		
4-624-17-155-R	9/19/17	Audit of USAID Resources Managed by African Cashew Alliance in Ghana Under Leveraging Cashew Business for Poverty Reduction Project, Cooperative Agreement 624-A-13-00003, January 1, 2014, to December 31, 2014		
4-612-17-156-R	9/19/17	Closeout Audit of USAID Resources Managed by Partners in Hope—Extending Quality Improvement for HIV/AIDS in Malawi Under Cooperative Agreement 674-A-00-10-00035-00, April 1, 2015, to September 30, 2016		
4-620-17-157-R	9/19/17	Audit of USAID Resources Managed by Interfaith Mediation Centre in Nigeria Under the Training of Leaders for Religious and National Co-Existence Project, Agreement AID-620-A-12-00003, May 1, 2015, to April 30, 2016		

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4-623-17-158-R	9/19/17	Audit of USAID Resources Managed by Egerton University—Tegemeo Institute in Kenya Under Cooperative Agreement 623-A-12-00022, July 1, 2015, to June 30, 2016		
4-623-17-159-R	9/20/17	Audit of USAID Resources Managed by Children of God Relief Institute in Kenya Under Cooperative Agreement AID-623-A-13-00001 from January 1, 2016, to December 31, 2016	21	QC
4-674-17-160-R	9/20/17	Audit of USAID Resources Managed by The Centre for HIV/AIDS Prevention Studies in South Africa and Swaziland Under Multiple Agreements, October 1, 2014, to September 30, 2016	183 183	QC UN
4-621-17-161-R	9/20/17	Audit of USAID Resources Managed by Pastoral Activities and Services for People with AIDS in Dar es Salaam Archdiocese Under Cooperative Agreement AID-621-A-11-00002, January 1 to December 31, 2015		
4-621-17-162-R	9/20/17	Audit of USAID Resources Managed by National Council for People Living with HIV and AIDS in Tanzania Under Grant Agreement AID-621-G-14-00003, From July 1, 2015, to June 30, 2016	1	QC
4-621-17-163-R	9/20/17	Closeout Audit of USAID Resources Managed by Research and Education for Democracy in Tanzania Under Cooperative Agreement AID-621-A-14-00003, October 21, 2014, to January 31, 2017	11	QC
4-611-17-164-R	9/20/17	Audit of USAID Resources Managed by Agribusiness in Sustainable Natural African Plant Product in Zambia Under Cooperative Agreement AID-611-A-12-00003, October 1, 2013, to September 30, 2014	9 5	QC UN
4-611-17-165-R	9/20/17	Audit of USAID Resources Managed by Agribusiness in Sustainable Natural African Plant Product in Zambia Under Cooperative Agreement AID-611-A-12-00003, October 1, 2014, to September 30, 2015	157 155	QC UN

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4-611-17-166-R	9/20/17	Closeout Audit of USAID Resources Managed by Agribusiness in Sustainable Natural African Plant Product in Zambia Under Cooperative Agreement AID-611-A-12-00003, October 1, 2015, to February 5, 2016	463 463	QC UN
4-663-17-167-R	9/20/17	Audit of USAID Resources Managed by Justice for All - Prison Fellowship Ethiopia Under Cooperative Agreement AID-663-A-13-00008, January 1 to December 31, 2016		
4-621-17-168-R	9/20/17	Audit of USAID Resources Managed by Participatory Ecological Land Use Management Tanzania Under Agreement AID-621-G-14-00004, December 10, 2013, to December 31, 2016	4	QC
4-613-17-169-R	9/20/17	Audit of USAID Resources Managed by Zimbabwe Human Rights Association Under Cooperative Agreement AID-613-A-12-00006, January 1, 2016, to December 31, 2016	10	QC
4-656-17-170-R	9/20/17	Audit of USAID Resources Managed by Fundação Para o Desenvolvimento da Comunidade in Mozambique, Under Cooperative Agreement AID-656-A-14-00003 for the Fiscal Year Ended December 31, 2016		
4-674-17-171-R	9/27/17	Audit of USAID Resources Managed by The Centre for Communication Impact in South Africa, trading as JHHESA Under Multiple Agreements, for the Fiscal Year Ended June 30, 2016	97 2	QC UN
4-612-17-172-R	9/27/17	Audit of USAID Resources Managed by Adventist Health Services in Malawi Under Cooperative Agreement AID-612-A-14-00003, January 1 to December 31, 2016	18	QC
4-613-17-173-R	9/27/17	Audit of USAID Resources Managed by Election Resource Centre Trust in Zimbabwe Under Cooperative Agreement AID-613-A-15-00008, January 1 to December 31, 2016	31	QC

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4-656-17-174-R	9/28/17	Audit of USAID Resources Managed by Jembi Health Systems in Multiple Countries Under Multiple Agreements, March 1, 2016, to February 28, 2017		
4-613-17-175-R	9/28/17	Audit of USAID Resources Managed by Development Aid from People to People in Zimbabwe Under Cooperative Agreement AID-613-A-15-00007, July 23, 2015, to December 31, 2016	52	QC
5-386-17-054-R	4/4/17	Financial Audit of The Reproductive Maternal Newborn and Child Health Alliance Program in India Managed by the Impact Foundation (India), Cooperative Agreement AID-386-A-13-00002, April 1, 2015, to March 31, 2016		
5-386-17-055-R	4/6/17	Financial Audit of Strengthening the Protection of and Improving Connectivity Between Important Tiger Populations in India Managed by Wildlife Conservation Trust, Cooperative Agreement AID-386-A-14-00018, April 1, 2015, to March 31, 2016	10	QC
5-386-17-056-R	4/6/17	Financial Audit of the South Asia Regional Initiative for Energy Integration Program in India Managed by Integrated Research and Action for Development, Cooperative Agreement AID-386-A-12-00006, April 1, 2015, to March 31, 2016		
5-383-17-057-R	4/6/17	Financial Audit of the Optimize Micro-Enterprise Development and Agricultural Productivity Project in Sri Lanka Managed by Nucleus Foundation, Grant Agreement AID-383-G-13-00004, April 1, 2015, to March 31, 2016	20 5	QC UN
5-386-17-058-R	4/11/17	Financial Audit of Level Up for Taps and Toilets in Slum Homes Program in India Managed by Centre for Urban and Regional Excellence, Cooperative Agreement AID 386-A-15-00002, April 1, 2015, to March 31, 2016	1	QC
5-386-17-059-R	4/11/17	Financial Audit of the RightToRead Project in India Managed by English Helper Education Technologies Private Limited, Cooperative Agreement AID-386-A-15-00019, September 10, 2015, to March 31, 2016		

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5-492-17-060-R	4/18/17	Financial Audit of the Abuan Integrated Watershed Program in Sierra Madre in the Philippines Managed by the Kabang Kalikasan ng Pilipinas Foundation, Inc., Grant Agreement AID-492-G-12-00007, October 1, 2012, to June 30, 2015	22 8	QC UN
5-386-17-061-R	4/19/17	Financial Audit of Partnership in Climate Services for Resilient Agriculture in India under India Partnership Managed by Skymet Weather Services Private Limited, Cooperative Agreement AID 386-A-15-00023, September 23, 2015, to March 31, 2016		
5-176-17-062-R	4/20/17	Audit of the LEADER for People Living with Human Immunodeficiency Virus managed by the Central Asia Association of People Living with Human Immunodeficiency Virus, Cooperative Agreement AID-176-A-14-00001, January 1 to December 31, 2015		
5-492-17-063-R	4/21/17	Financial Audit of the Capacity-Building to Improve the Anti-Corruption and Revenue Collection Efforts of the Department of Finance of the Republic of the Philippines (Project Laya Phase 3 Program) Managed by Ateneo de Manila University—School of Government, Cooperative Agreement AID-492-A-15-00001, November 10, 2014, to May 31, 2016	15 15	QC UN
5-386-17-064-R	4/24/17	Financial Audit of IORA Ecological Solutions Private Limited Under Multiple USAID Awards in India, April 1, 2015, to March 31, 2016	22 1	QC UN
5-386-17-065-R	4/25/17	Financial Audit of IPE Global Limited Under Multiple USAID Agreements in India, April 1, 2015, to March 31, 2016	1,019 828	QC UN
5-386-17-066-R	4/27/17	Financial Audit of the Read Alliance Program in India Managed by CKS Consulting Private Limited, Cooperative Agreement AID-386-A-13-00006, April 1, 2015, to March 31, 2016	5	QC

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5-386-17-067-R	5/2/17	Financial Audit of Karnataka Health Promotion Trust Under Multiple USAID Agreements in India, April 1, 2015, to March 31, 2016	227	QC
5-386-17-068-R	5/15/17	Financial Audit of the Teacher Innovations in Practice Program in India Managed by the Absolute Return Kids, Cooperative Agreement AID-386-A-14-00015, for the Year Ended March 31, 2016	76 73	QC UN
5-386-17-069-R	5/16/17	Financial Audit of India Africa Agriculture Innovation Bridge Program in India Managed by Ashwattha Advisors Private Limited, Cooperative Agreement AID 386-A-14-00002, April 1, 2015, to March 31, 2016	38 36	QC UN
5-492-17-070-R	5/17/17	Financial Audit of the Building Resilient and Economically Adept Communities and Households Project in the Philippines Managed by Philippine Disaster Resilience Foundation, Inc., Cooperative Agreement AID-492-A-15-00005, March 1 to December 31, 2015	12 12	QC UN
5-386-17-071-R	5/17/17	Financial Audit of the Water-Agriculture-Livelihood Security Program in India Managed by Centers for International Projects Trust, Cooperative Agreement AID-386-A-12-00001, April 1, 2015, to March 31, 2016	1 1	QC UN
5-388-17-072-R	6/2/17	Financial Audit of the Bengal Tiger Conservation Activity Project in Bangladesh Managed by WildTeam Limited, Cooperative Agreement AID-388-A-14-00001, for the Year Ended December 31, 2015	148	QC
5-383-17-073-R	6/5/17	Closeout Audit of the Strengthening of Persons with Disabilities in the Eastern and Southern Provinces of Sri Lanka Program Managed by Navajeevana Rehabilitation Tangalle, Grant Agreement AID-383-G-13-00002, January 1, 2015, to May 2, 2016	1 1	QC UN

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5-386-17-074-R	6/9/17	Financial Audit of the Start Early: Read in Time Program in India Managed by Care India Solutions for Sustainable Development, Cooperative Agreement AID-386-A-14-00014, April 1, 2015, to March 31, 2016		
5-367-17-075-R	6/14/17	Financial Audit of Social Empowerment and Building Accessibility Centre Nepal Under Multiple USAID Agreements in Nepal, for Periods Ended July 15, 2016		
5-383-17-076-R	6/21/17	Financial Audit of the Rehabilitation Services for People Affected by Conflict-Related Trauma in the Northern and Eastern Provinces of Sri Lanka Managed by Family Rehabilitation Centre, Cooperative Agreement AID-383-G-13-00001, January 1 to December 31, 2015	4 2	QC UN
5-386-17-077-R	6/23/17	Financial Audit of Public Health Foundation of India Under Multiple USAID Agreements In India, April 1, 2015, to March 31, 2016	3	QC
5-386-17-078-R	6/28/17	Financial Audit of the School Excellence Program in India Managed by Kaivalya Education Foundation, Cooperative Agreement AID-386-A-14-00012, April 1, 2015, to March 31, 2016	15 3	QC UN
5-486-17-079-R	6/29/17	Financial Audit of Asia's Regional Response to Endangered Species Trafficking Managed by Freeland Foundation, Cooperative Agreement AID-486-A-11-00006, January 1 to December 31, 2015	118	QC
5-367-17-080-R	6/30/17	Financial Audit of the Ghar Ghar Maa Swasthya Project in Nepal Managed by Nepal CRS Company Pvt. Ltd., Cooperative Agreement AID-367-A-10-00002, August 1, 2015, to July 31, 2016		
5-383-17-081-R	6/30/17	Closeout Audit of the Building Resilience of Returnees Project in Sri Lanka Managed by Sevalanka Foundation, Cooperative Agreement AID-383-A-13-00001, April 1, 2015, to March 31, 2016	56 36	QC UN

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5-386-17-082-R	7/25/17	Financial Audit of IKP Knowledge Park Under Multiple USAID Agreements in India, April 1, 2015, to March 31, 2016	34 34	QC UN
5-176-17-083-R	7/25/17	Financial Audit of the Women's Entrepreneurship for Empowerment Project in Tajikistan Managed by the National Association of Business Women of Tajikistan, Cooperative Agreement AID-176-A-14-00006, January 1 to December 31, 2016	3 3	QC UN
5-492-17-084-R	7/31/17	Closeout Audit of the Setup of a Professional Master's Program on Tropical Marine Ecosystems Management in the Philippines Managed by Marine Environment and Resources Foundation, Inc., Cooperative Agreement AID-492-A-12-00001, January 1, 2013, to June 24, 2016		
5-492-17-085-R	8/10/17	Financial Audit of the Health Leadership and Governance Program in the Philippines Managed by the Zuellig Family Foundation, Inc., Cooperative Agreement AID-492-A-13-00014, January 1 to December 31, 2015	5	QC
5-388-17-086-R	8/16/17	Financial Audit of the Marketing Innovation for Health Program in Bangladesh Managed by the Social Marketing Company, Cooperative Agreement AID-388-A-12-00003, October 1, 2015, to July 25, 2016		
5-438-17-087-R	8/16/17	Financial Audit of the Reinforcing Entrepreneurship With Access to Credit Help Project Managed By Development Solutions NGO, Cooperative Agreement AID-438-A-16-00001, April 22, 2016, to December 31, 2016	8	QC
5-176-17-088-R	8/23/17	Financial Audit of Regional Environmental Centre for Central Asia Under Multiple Awards in Central Asia, January 1 to December 31, 2016		
5-492-17-089-R	8/23/17	Closeout Audit of The Arangkada Philippines Project Managed by the American Chamber of Commerce of the Philippines, Inc., Cooperative Agreement AID-492-A-12-00007, January 1 to September 30, 2016		

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5-497-17-090-R	8/24/17	Financial Audit of Community Empowerment of People Against Tuberculosis in Indonesia Managed by Roman Catholic Diocese Timika, Cooperative Agreement AID-497-A-13-00011, January 1 to December 31, 2016		
5-497-17-091-R	8/24/17	Financial Audit of the Indonesian International Education Foundation Under Multiple USAID Contracts, January 1 to December 31, 2016	11	QC
5-497-17-092-R	8/29/17	Financial Audit of the Community Empowerment of People Against Tuberculosis Program in Indonesia Managed by Jaringan Kesehatan/Kesejahteraan Masyarakat, Cooperative Agreement AID-497-A-13-00007, January 1 to December 31, 2016		
5-442-17-093-R	8/29/17	Financial Audit of the Support to Documentation Center of Cambodia Project Managed by Documentation Center of Cambodia, Cooperative Agreement 442-A-15-00001, January 1, 2015, to December 31, 2016		
5-497-17-094-R	9/7/17	Financial Audit of the Community Empowerment of People Against Tuberculosis Program in Indonesia Managed by Lembaga Kesehatan Nahdlatul Ulama, Cooperative Agreement AID-497-A-13-00003, January 1 to December 31, 2016		
5-176-17-095-R	9/14/17	Financial Audit of the Partnership for Development and Prosperity Program in Kazakhstan Managed by Public Association “Bereke,” Cooperative Agreement AID-176-A-15-00004, July 1, 2015, to December 31, 2016		
5-383-17-096-R	9/14/17	Financial Audit of Working for Wellbeing: Rebuilding and Revitalizing Communities Through Sustainable Livelihoods in the Northern Province in Sri Lanka Managed by the Jaffna Social Action Center, Grant Agreement AID-383-A-13-00006, April 1, 2016, to March 31, 2017		

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5-388-17-097-R	9/19/17	Financial Audit of the Agricultural Extension Support Activity Project in Bangladesh Managed by Dhaka Ahsania Mission, Cooperative Agreement AID-388-A-13-00001, October 1, 2015, to September 30, 2016	1	QC
5-486-17-098-R	9/22/17	Financial Audit of Multiple USAID Agreements in Timor-Leste Managed By NGO Belun, October 1, 2015, to September 30, 2016		
5-492-17-099-R	9/22/17	Financial Audit of UPecon Foundation, Inc. Under Multiple USAID Agreements in the Philippines, January 1 to December 31, 2016	4	QC
5-176-17-100-R	9/22/17	Financial Audit of the HIV React Project Managed by AIDS Foundation East-West in Kazakhstan, Cooperative Agreement AID-176-A-14-00002, January 1 to December 31, 2016		
8-294-17-009-N	9/28/17	Fund Accountability Statement Audit of Creating Civil Society Advocates for Change: Israelis and Palestinians in Dialogue and Action Awarded to American Friends of Neve Shalom/Wahat Al Salam, in West Bank and Gaza, Cooperative Agreement 294-A-00-07-00207-00, September 25, 2007, to June 30, 2008	133 133	QC UN
8-294-17-009-O	4/20/17	Closeout Examination of Abed El Gaffar Mohammad Doofish for General Contracting's Compliance With Terms and Conditions of Subcontract CDI-WS-SWB-025 Under Prime, American Near East Refugee Aid, Palestinian Community Infrastructure Development Program in West Bank and Gaza, Cooperative Agreement AID-294-A-13-00005-00, June 26, 2014, to February 15, 2015		

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8-294-17-010-O	4/20/17	Closeout Examination of Al-Eswed Company for Building and Contracting's Compliance With Terms and Conditions of Subcontract CD2-WS-NWB-051, Under Prime American Near East Refugee Aid, Palestinian Community Infrastructure Development Program in West Bank and Gaza, Cooperative Agreement AID-294-A-13-00005-00, April 27, 2015, to March 17, 2016		
8-294-17-011-O	4/20/17	Closeout Examination of Al Saleh for Building and Construction Company Ltd's Compliance With Terms and Conditions Of Subcontract CDI-SA-NWB-036, Under Prime American Near East Refugee Aid, Palestinian Community Infrastructure Development Program in West Bank and Gaza, Cooperative Agreement AID-294-A-13-00005-00, September 21, 2014, to December 20, 2015		
8-294-17-012-O	4/20/17	Closeout Examination of Al Takrouri for Excavations & General Contracts' Compliance With Terms and Conditions of Subcontract CD2-WS-SWB-053/A, Under Prime American Near East Refugee Aid, Palestinian Community Infrastructure Development Program in West Bank and Gaza, Cooperative Agreement AID-294-A-13-00005-00, August 11, 2015, to May 31, 2016		
8-294-17-013-O	4/20/17	Closeout Examination of Al-Amara Company for Engineering Construction's Compliance With Terms and Conditions of Subcontract CDI-WS-NWB-013, Under Prime American Near East Refugee Aid, Palestinian Community Infrastructure Development Program in West Bank and Gaza, Cooperative Agreement AID-294-A-13-00005-00, May 18, 2014, to February 12, 2015		

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8-294-17-014-O	4/20/17	Examination of Al-Remah General Contracting Company's Compliance With Terms and Conditions of Subcontract CDI-SA-SWB-032, Under Prime American Near East Refugee Aid, Palestinian Community Infrastructure Development Program in West Bank and Gaza, Cooperative Agreement AID-294-A-13-00005-00, December 15, 2014, to October 15, 2015		
8-294-17-015-O	4/20/17	Closeout Examination of Al-Tayma Company for Contracting's Compliance With Terms and Conditions of Subcontract CDI-WS-NWB-001, Under Prime American Near East Refugee Aid, Palestinian Community Infrastructure Development Program in West Bank and Gaza, Cooperative Agreement AID-294-A-13-00005-00, May 12, 2014, to April 7, 2015		
8-294-17-016-O	4/20/17	Closeout Examination of Loloat Al-Shoyoukh for Construction Company's Compliance With Terms and Conditions of Subcontract CDI-SA-SWB-011, Under Prime American Near East Refugee Aid, Palestinian Community Infrastructure Development Program in West Bank and Gaza, Cooperative Agreement AID-294-A-13-00005-00, May 21, 2014, to April 5, 2015		
8-294-17-017-O	4/20/17	Closeout Examination of Wahdan for Engineering and Construction Office's Compliance With Terms and Conditions of Subcontract CDI-SA-NWB-007, Under Prime American Near East Refugee Aid, Palestinian Community Infrastructure Development Program in West Bank and Gaza, Cooperative Agreement AID-294-A-13-00005-00, May 22, 2014, to January 22, 2015		

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8-294-17-018-O	6/21/17	Examination of Al-Madaen Company for Construction's Compliance With Terms and Conditions of Sub Fixed Price Contract Under Prime, Cooperative Housing Foundation, Local Democratic Reform in West Bank and Gaza, Agreement 294-A-00-05-00242-00, April 23, 2009, to February 14, 2010		
8-294-17-019-O	6/21/17	Closeout Examination of Al-Asmar for Construction Company's Compliance with Terms and Conditions of Sub Fixed Price Contract Under Prime, Cooperative Housing Foundation, the Emergency Jobs Project in West Bank and Gaza, Agreement 294-A-00-07-00213-00, March 16, 2009, to April 22, 2010		
8-294-17-022-O	9/12/17	Closeout Compliance Examination of Palestinian Contractors Union, Subcontract GA 1895, Under Prime, Mercy Corps, Palestinian Community Assistance Program in West Bank and Gaza, Cooperative Agreement 294-A-00-10-00210-00, February 23, 2012, to December 31, 2013		
8-294-17-023-O	9/19/17	Closeout Examination of Technical Group Company for General Contracting's Compliance With Terms and Conditions of Subcontract Under Prime, The Morganti Group, Inc., Task Order AID-294-TO-15-00005, Road Project I, Qabatiya Al Jalameh Road in West Bank and Gaza, Indefinite Quantity Contract AID-294-I-00-12-00002, Infrastructure Needs Program II, June 2, 2015, to June 16, 2016		
8-263-17-023-R	4/6/17	Audit of USAID Resources Managed and Expenditures Incurred by Al Gora Community Development Association, Promoting Civic Participation Among Students in North Sinai Project in Egypt, Grant Agreement 263-G-00-08-00008-00, January 1, 2013, to April 30, 2016		

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8-294-17-024-O	9/20/17	Closeout Examination of Holy Land Incoming Tour Operators Association's Compliance With the Terms and Conditions of its Subcontracts COMPETE-OPS-1009 and PO-COMPETE-0182 Under Prime, Development Alternatives, Inc., The Competitiveness Project, Contract AID-294-C-12-00001, September 1, 2013, to September 1, 2015		
8-263-17-024-R	4/19/17	Audit of the Fund Accountability Statement of Costs Incurred by Blue Moon Ltd., Premium Project for Egyptian Small Growers in Egypt, Cooperative Agreement AID-263-A-11-00008, August 1, 2014, to July 31, 2015	5 2	QC UN
8-294-17-025-O	9/24/17	Closeout Examination of Al Safwa for Contracting and Building's Compliance With the Terms and Conditions of its Subcontract 24043-15-NW-SA003, Under Prime Global Communities, Local Government and Infrastructure Program in West Bank and Gaza, Cooperative Agreement 294-A-00-10-00211-00, September 9, 2015, to January 30, 2017		
8-165-17-025-R	4/20/17	Audit of the Fund Accountability Statement of Macedonian Civic Education Center, Interethnic Integration in Education and Teacher Professional and Career Development Projects in Macedonia, Cooperative Agreements AID-165-A-12-00002 and AID-165-A-13-00001, January 1 to December 31, 2015		
8-294-17-026-O	9/21/17	Closeout Compliance Examination of Palestinian Community Infrastructure Development Program, Managed by Shrim for Contracting, Fixed Price Subcontract CDI-WS-SWB-005 Under Prime, American Near East Refugee Aid, Cooperative Agreement AID-294-A-13-00005-00, April 2 to December 28, 2014		

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8-294-17-026-R	4/24/17	Audit of the Fund Accountability Statement of USAID Resources Managed by Hand-In-Hand Center for Jewish-Arab Education in Israel, Shared Community/School Integration Program in West Bank and Gaza, Cooperative Agreement AID-294-A-12-00003, October 1, 2012, to September 30, 2013		
8-294-17-027-O	9/24/17	Closeout Examination of Al Tjihiz Wal Bina Al Hadetah Company for Contracting's Compliance With the Terms and Conditions of its Subcontract 24043-14-SW-SA010, Under Prime, Global Communities, Local Government and Infrastructure Program, Cooperative Agreement 294-A-00-10-00211-00, June 29, 2014, to April 27, 2016		
8-294-17-027-R	4/24/17	Audit of the Fund Accountability Statement of USAID Resources Managed by Kids Creating Peace, Wings of Peace - Palestinian and Israeli Youth's Butterfly Effect on Conflict Mitigation in the Middle East Program in West Bank and Gaza, Cooperative Agreement AID-294-A-14-00011, September 24, 2014, to September 30, 2015		
8-294-17-028-O	9/24/17	Closeout Examination of Al Azd Company for Investment and General Contracting's Compliance With the Terms and Conditions of its Subcontract 24043-14-SW-SA028, Under Prime, Global Communities, Local Government and Infrastructure Program in West Bank and Gaza, Cooperative Agreement 294-A-00-10-00211-00, May 29, 2014, to June 6, 2015		

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8-111-17-028-R	4/24/17	Audit of the Fund Accountability Statement of the Eurasia Partnership Foundation, Civil Society Organizations Development Program, Cooperative Agreement AID-111-A-14-00002, Media for Informed Civil Engagement Project, Subgrant Agreement MICE/MIC-EPF-01, Alternative Resources in Media Development Program, Subgrant Agreement F5028-EPF-01, Expanding Economic Ties With Turkey Project, Subgrant Agreement EPF-11-A-14-00007, and Civil Engagement in Local Governance Project, Armenia, Subgrant Agreement AID 14-1001, for the Year Ended December 31, 2014		
8-294-17-029-O	9/24/17	Closeout Examination of Al Buraq General Contracting Company's Compliance With the Terms and Conditions of its Subcontract 24043-15-SW-SA002, Under Prime Global Communities, Local Government and Infrastructure Program in West Bank and Gaza, Cooperative Agreement 294-A-00-10-00211-00, November 29, 2014, to May 23, 2016		
8-111-17-029-R	4/24/17	Closeout Financial Audit of the Fund Accountability Statement of USAID Resources Managed by Junior Achievement of Armenia NGO, Entrepreneurship and Civic Activism for Young People Program in Armenia, Agreement AID-111-A-11-00001, March 31, 2011, to July 30, 2015		
8-294-17-030-O	9/24/17	Closeout Examination of Brothers Company for Contracting's Compliance With Terms and Conditions of Subcontract Under Prime, The Morganti Group, Inc., Task Order AID-294-TO-15-00005, Road Project I, Qabatiya Al Jalameh Road in West Bank and Gaza, Indefinite Quantity Contract AID-294-1-00-12-00002, Infrastructure Needs Program II, May 26, 2015, to June 16, 2016		
8-294-17-031-O	9/26/17	Examination of Palestine for Credit and Development Company (FATEN) Compliance With Terms and Conditions of Loan Guarantee 294-DCA-11-002, DCA Activity in West Bank and Gaza, July 1, 2013, to June 30, 2014		

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8-268-17-031-R	5/22/17	Audit of USAID Resources Managed by Caritas Lebanon, Building Alliance for Local Advancement, Development, and Investment Project in Lebanon, Cooperative Agreement AID-268-A-12-00005, October 1, 2012, to September 30, 2013	56 56	QC UN
8-294-17-032-O	9/27/17	Closeout Compliance Examination of Nahaleen Main Pipeline of Al Sadek for Contracting and Agricultural Development Company, Subcontract APCO-0036, Under Prime APCO/ArCon Construction and Services, L.L.C, Infrastructure Needs Program II in West Bank and Gaza, Task Order 294-TO-13-00015, Indefinite Quantity Contract AID-294-I-00-12-00005, December 1, 2014, to September 19, 2015		
8-268-17-032-R	5/22/17	Audit of USAID Resources Managed by Caritas Lebanon, Building Alliance for Local Advancement, Development, and Investment Project in Lebanon, Cooperative Agreement AID-268-A-12-00005, October 1, 2013, to September 30, 2014	71 71	QC UN
8-294-17-034-O	9/27/17	Compliance Closeout Examination of Deir Sha'ar Main Pipeline Project, Managed by Roots Infrastructure and Investment Company LTD, Subcontract APCO-0027, Task Order 294-TO-13-00016, Infrastructure Needs Program II, Under Prime APCO/ArCon Construction and Services, L.L.C, Under Indefinite Quantity Contract AID-294-I-00-12-00005, July 10, 2014, to October 30, 2015		
8-165-17-034-R	5/25/17	Audit of the Fund Accountability Statement of Foundation Open Society Macedonia, Civil Society Project in Macedonia, Cooperative Agreement AID-165-A-12-00004, January 1 to December 31, 2015		

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8-294-17-035-O	9/28/17	Compliance Closeout Examination of Nahaleen Main Pipeline, Managed by Tarifi Contracting and Reconstruction Company, Subcontract APCO-0008, Task Order 294-TO-13-00015, Infrastructure Needs Program II, Under Prime APCO/ArCon Construction and Services, L.L.C, Indefinite Quantity Contract AID-294-I-00-12- 00005, December 23, 2013, to October 1, 2015		
8-121-17-035-R	5/25/17	Audit of the Fund Accountability Statement of International Charitable Organization-East Europe Foundation, Partnership for Cleaner Energy, Cooperation Agreement 121-A-00-10-00709-00 (Closeout), Leadership in Economic Governance Program, Agreement Number AID-121-A-15-0001, Responsible Accountable, Democratic Assembly in Ukraine, Cooperative Agreement AID-121-A-14-0001, Capacity Building for Civil Society Organizations Project in Belarus, Grant W13-0005, Private Public Partnership Development Project, Subagreement Under Cooperative Agreement 121-A-00-10-00708, Ukraine, for the Year Ended December 31, 2014		
8-294-17-036-O	9/28/17	Compliance Closeout Examination of Deir Sha'ar Main Pipeline Project, Managed by Tawaso for Electro-Mechanical Contracting, Subcontract APCO-0026, Task Order 294-TO-13-00016, Infrastructure Needs Program II, Under Prime APCO/ArCon Construction and Services, L.L.C, Indefinite Quantity Contract AID-294-I-00-12-00005, May 11, 2014, to November 28, 2015		
8-278-17-036-R	5/25/17	Audit of the Fund Accountability Statement of Costs Incurred by Queen Rania Teacher Academy, Cultivating Inclusive and Supportive Learning Environments in Jordan's Schools Program, Grant Agreement AID-278-G-14-00001, January 1 to December 31, 2015		

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8-182-17-037-R	5/29/17	Audit of the Fund Accountability Statement of AAC Lushnje, Strengthening Agricultural Vital Subsectors Program, Cooperative Agreement AID-182-A-13-00003, U.S. Embassy Program-Increase Quality and Competitiveness of Albania's Olive Industry, Award S-AL-600-14-GR-138, and AAC Lushnje Info Management System and Strategic Planning, Subgrant Agreement AI-G-2014-20 Under Prime, Assist Impact, Cooperative Agreement AID-182-A-12-0001 (Closeout Audit), Albania, January 1 to December 31, 2015	43 43	QC UN
8-294-17-038-R	6/14/17	Audit of Fund Accountability Statement of Peres Center for Peace, Twinned Peace Sports Schools Project in West Bank and Gaza, Cooperative Agreement AID-294-A-II-00011, October 1, 2012, to September 30, 2013		
8-294-17-039-R	6/14/17	Closeout Audit of the Cost Representation Statement of Sharek Youth Forum, Youth Entrepreneurship Development Program in West Bank and Gaza, Subaward 1352PAL13.43 Under Prime, International Youth Foundation, Cooperative Agreement 294-A-00-10-00209-00, October 1, 2013, to February 28, 2015		
8-165-17-040-R	6/18/17	Audit of the Fund Accountability Statement of Foundation Center for Entrepreneurship and Executive Development—CEED Macedonia, Micro and Small Enterprises Project, Award AID-165-A-II-00002, Industrial Management Project, Subgrant 03-185/I Under Prime, Timelproekt DOOEL Skopje, Award SOL-165-12-000005, and Regional Economic Growth, Subgrant AID-OAA-C-13-00139-CEED, 03-203/I, Under Prime, Segura Consulting LLC, Deloitte, Award AID-OAA-C-13-00139, Macedonia, January 1 to December 31, 2015	2	QC

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8-121-17-041-R	6/20/17	Audit of the Fund Accountability Statement of All-Ukrainian Charitable Organization, Municipal Development Institute, Local Alternative Energy Solutions in Myrhorod Program, Cooperative Agreement AID-121-A-13-00002, and Assistance in the Municipal Energy Reform Project, Subagreement MERP-002-MDI, Ukraine, January 1 to December 31, 2014		
8-294-17-042-R	6/21/17	Closeout Audit of the Fund Accountability Statement of Keshev-The Center for the Protection of Democracy in Israel, Press for Peace in West Bank and Gaza, Cooperative Agreement AID-294-A-00-10-00110-00, October 1, 2012, to May 20, 2013		
8-165-17-043-R	6/22/17	Closeout Audit of the Fund Accountability Statement of DETRA Center, Organizational Performance Improvement Program (OPIP), Agreement AID-165-A-13-00003, June 10, 2013, to June 9, 2015, and Audit of the Organizational Performance Improvement Program (OPIP II) in Macedonia, Agreement AID-165-A-14-00003, January 1 to December 31, 2015		
8-114-17-044-R	6/27/17	Fund Accountability Statement Audit of National Association of Local Authorities of Georgia, Institutionalization of Climate Change Adaptation and Mitigation in Georgia Region Project, Cooperative Agreement AID-114-A-12-00001, January 1 to December 31, 2013	2 2	QC UN
8-113-17-045-R	6/27/17	Fund Accountability Statement Audit of Europejskie Radio dla Bialorusi Sp. z o.o., Support to European Radio for Belarus Program, Agreement AID-113-A-14-0002, ProMedia Regional Program, Subgrant Agreements FY14-PMRE-ERB01 and FY15-PMRE-ERB01 Under Prime, International Research & Exchanges Board (closeout), January 1 to December 31, 2014	2	QC

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8-278-17-046-R	6/27/17	Closeout Audit of the Fund Accountability Statement of USAID Resources Managed by the Royal Society for the Conservation of Nature, Nature-Driven Rural Development in Southern Jordan Program, Cooperative Agreement 278-A-00-08-00320-00, January 1 to December 31, 2015		
8-114-17-047-R	7/12/17	Fund Accountability Statement Audit of Child Family Society, Reading for Better Future Project in Georgia, Cooperative Agreement AID-114-A-13-00001, January 1 to December 31, 2015		
8-182-17-048-R	8/3/17	Fund Accountability Statement Audit of Assist Impact Albania, Building Human and Institutional Capacity Project in Albania, Cooperative Agreement AID-182-A-12-00001, September 25 to December 31, 2012, and January 1 to May 31, 2016 (Closeout), and Promoting Integrity and Fighting Corruption in Prisons, U.S. Embassy Grant S-AL-00-1 5-GR-1 68, January 1 to May 31, 2016	10	QC
8-165-17-050-R	9/11/17	Fund Accountability Statement Audit of Step by Step Macedonia, USAID Readers are Leaders Project, Cooperative Agreement AID-165-A-13-00002, and USAID Teacher Professional and Career Development Project, Subgrant TPCD-01/13 Under Prime, Macedonian Civic Education Center, Cooperative Agreement AID-165-A-13-00001, January 1 to December 31, 2015		
8-294-17-051-R	9/11/17	Closeout Audit of the Fund Accountability Statement of Sikkuy, Equality Zones: Jewish-Arab Regional Forums for Cooperation and Equality Program in the West Bank and Gaza, Cooperative Agreement AID-294-A-11-00008, October 1, 2012, to February 21, 2015	5 5	QC UN

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8-165-17-052-R	9/11/17	Financial Statement Audit of Foundation Center for Entrepreneurship and Executive Development—CEED Macedonia, Micro and Small Enterprises Project in Macedonia, Cooperative Agreement AID-165-A-11-00002, USAID Industrial Management Project, Sub contract 03-185/I Under Prime, Timelproekt DOOEL Skopje, Prime Award SOL-165-12-000005, Regional Economic Growth Project, Sub contract AID-OAA-C-13-00139-CEED, 03-203/I Under Prime, Segura Consulting LLC, Deloitte, Prime Award AID-OAA-C-13-00139, January 1 to December 31, 2014	11	QC
8-294-17-054-R	9/12/17	Fund Accountability Statement Audit of Locally Incurred Costs of Augusta Victoria Hospital, New Bone Marrow Transplantation Program in West Bank and Gaza, Cooperative Agreement AID-294-A-13-00001, April 5, 2014, to April 30, 2015		
8-165-17-055-R	9/14/17	Fund Accountability Statement Audit of Habitat for Humanity Macedonia, Improving Energy Efficiency in the Housing Sector in Macedonia, Cooperative Agreement AID-165-A-11-00001, for the Year Ended December 31, 2014		
8-111-17-057-R	9/14/17	Fund Accountability Statement Audit of Small and Medium Entrepreneurship Development National Center of Armenia, Partnership for Rural Prosperity Program, Cooperative Agreement AID-111-A-13-00001, for the Year Ended December 31, 2014		
8-111-17-058-R	9/14/17	Fund Accountability Statement Audit of Transparency International Anticorruption Center Public Organization, Promoting Transparency and Accountability through Advanced Civil Society Participation in Armenia, Agreement AID-111-A-15-00002, January 1 to December 31, 2015		

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8-294-17-059-R	9/18/17	Cost Representation Statement Audit of the USAID Resources Managed by Al Nasher Technical Services Est., Public Outreach project in West Bank and Gaza, Contract AID-294-C-12-00006, July 1, 2015, to June 30, 2016		
8-168-17-060-R	9/18/17	Fund Accountability Statement Audit of Udruženje Centar za razvoj medija i analize CRMA, Under (1) AntiCorruption Civic Organization Unified Network in Bosnia, Agreement AID-168-A-15-00001, July 15 to December 31, 2015; (2) Civil Society Sustainability Project, Sub-award Agreement AID-168-A-13-00006, April 1 to December 31, 2015		
8-294-17-061-R	9/18/17	Fund Accountability Statement Audit of Ben Gurion University, Building Peace Through Knowledge Program in the West Bank and Gaza, Cooperative Agreement AID-294-A-11-00002, September 15, 2011, to September 30, 2012	8	QC
8-165-17-062-R	9/18/17	Fund Accountability Statement Audit of Foundation for Education and Cultural Initiatives “Step by Step,” Macedonia, under USAID Readers are Leaders Project, Cooperative Agreement AID-165-A-13-00002, January 1 to December 31, 2016; and USAID Teacher Professional & Career Development Project, Sub-Grant Contract TPCD-01/13 to the Cooperative Agreement AID-165-A-13-00001, Under Prime, Macedonian Civic Education Center, January 1 to June 20, 2016		
8-294-17-063-R	9/18/17	Fund Accountability Statement Audit of Parents Circle Families Forum, Narrative for Change Project in West Bank and Gaza, Cooperative Agreement AID-294-A-14-00008, September 2, 2014, to December 31, 2015		
8-294-17-064-R	9/18/17	Fund Accountability Statement Closeout Audit of Peres Center for Peace, Twinned Peace Sports Schools Program in West Bank and Gaza, Cooperative Agreement AID-294-A-11-00011, October 1, 2013, to June 13, 2014		

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8-114-17-066-R	9/19/17	Fund Accountability Statement Audit of International Society for Fair Elections and Democracy, Strengthening Political and Electoral Environment for Democracy in Georgia, Cooperative Agreement AID-114-A-16-00002, Public Campaign in Support of Judicial Reforms, Subgrant G-1278-16-211-3024-20, Under Prime, East-West Management Institute, and Observing the Presidential Elections in the Republic of Moldova, Subgrant BST-FY2017-5, Under Prime, Black Sea Trust for Regional Cooperation, January 1 to December 31, 2016		
8-165-17-067-R	9/19/17	Fund Accountability Statement Audit of Foundation Center for Entrepreneurship and Executive Development—CEED Macedonia, Micro and Small Enterprises Project, AID-165-A-11-00002, and Regional Economic Growth Project, Subgrant AID-OAA-C-13-00139-CEED, 03-203/I with Prime, Segura Consulting LLC, Deloitte, Prime Award AID-OAA-C-13-00139, January 1 to December 31, 2016		
8-294-17-068-R	9/20/17	Fund Accountability Statement Closeout Audit of From Relief to Recovery: Improving Food Security for Vulnerable Families in Gaza Program of International Orthodox Christian Charities, Subgrant Agreement PCAP-31672-06, Under Prime, Mercy Corps, Palestinian Community Assistance Program, Cooperative Agreement 294-A-00-10-00210-00, October 1, 2013, to September 30, 2015		
8-294-17-069-R	9/24/17	Fund Accountability Statement Closeout Audit of Citizens Accord Forum, the Youth Parliaments of the Mixed Towns of Israel Program in West Bank and Gaza, Cooperative Agreement AID-294-A-11-00007, October 1, 2013, to June 30, 2015		

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8-294-17-071-R	9/24/17	Fund Accountability Statement Closeout Audit of Local Government and Infrastructure Program Managed by Engineers Association Jerusalem Center, Subgrant 24043-11-WB-SG001, Under Prime, Global Communities, in West Bank and Gaza, Cooperative Agreement 294-A-00-10-00211-00, October 1, 2014, to August 31, 2015		
8-294-17-072-R	9/24/17	Fund Accountability Statement Audit of Peres Center for Peace, Twinned Peace Sports Schools Program in West Bank and Gaza, Cooperative Agreement AID-294-A-14-00003, September 8, 2014, to September 30, 2015		
8-294-17-074-R	9/24/17	Fund Accountability Statement Audit of Building Peace Through Knowledge Program, Managed by Ben Gurion University, Cooperative Agreement AID-294-A-11-00002, October 1, 2012, to September 30, 2013	16	QC
8-294-17-075-R	9/24/17	Fund Accountability Statement Closeout Audit of the Shared Community/School Integration Program Managed by Hand in Hand Center for Jewish-Arab Education in Israel, in West Bank and Gaza, Cooperative Agreement AID-294-A-12-00003, October 1, 2013, to June 30, 2015		
8-294-17-077-R	9/25/17	Fund Accountability Statement Audit of “Ma’an, Beyachad and Together” Managed by Beit Issie Shapiro-Amutat Avi, Cooperative Agreement AID-294-A-13-00011, August 20, 2013, to August 31, 2014		
8-294-17-079-R	9/25/17	Fund Accountability Statement Closeout Audit of Building Peace Through Knowledge: the Palestinian-Israeli Case - USAID Project Managed by Ben-Gurion University, in West Bank and Gaza, Cooperative Agreement AID-294-A-00-11-00002, October 1, 2013, to March 13, 2015	108 108	QC UN

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8-294-17-080-R	9/26/17	Fund Accountability Statement Audit of Heart of the Matter USAID Project Managed by Save a Child's Heart, in West Bank and Gaza, Cooperative Agreement AID-294-A-13-00016, September 16, 2013, to September 30, 2014		
8-294-17-082-R	9/26/17	Fund Accountability Statement Closeout Audit of Green Economy Initiatives in the Good Water Neighbors Network of Communities, Managed by Eco-Peace Middle East Environmental NGO Forum, Cooperative Agreement AID-294-A-13-00017, September 18, 2013, to September 15, 2015		
8-294-17-083-R	9/26/17	Funds Accountability Statement Closeout Audit of United Soccer for Peace, Managed by Mifalot—Education and Society Enterprises Ltd., Cooperative Agreement AID-294-A-12-00004, October 1, 2013, to June 30, 2015		
8-294-17-084-R	9/26/17	Cost Representation Statement Closeout Audit of Investment Climate Improvement Project Managed by Massar Consulting and Technical Services Ltd., in West Bank and Gaza, Subcontract EEM-I-13-07-00008-00-01-MASSAR Under Prime, Chemonics International Inc., Contract EEM-I-13-07-00008-00, October 1, 2013, to September 30, 2014		
8-114-17-086-R	9/27/17	Fund Accountability Statement Audit of Advancing National Integration Project, Cooperative Agreement AID-114-A-11-0002, Strengthening Human and Institutional Networks Project, Subaward 480-010, Under Prime, Counterpart International Inc., Cooperative Agreement AID-OAA-A-10-00029, and Promoting Integration, Tolerance and Awareness Program in Georgia, Cooperative Agreement AID-114-A-15-00005 Managed by the United Nations Association of Georgia, January 1 to December 31, 2015		

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G-391-17-001-N	8/15/17	Financial Audit of National Engineering Services Pakistan (Private) Limited (NESPAK) Under Multiple USAID Task Orders. 391-TO-14-00004, 39-TO-12-00005, and 391-TO-13-00007, For the Period from March 12, 2012, to March 31, 2016	357 357	QC UN
G-391-17-014-R	4/3/17	Financial Audit of USAID Resources Managed by Dairy and Rural Development Foundation (DRDF) in Pakistan, Cooperative Agreement 391-A-00-11-01206-00, July 1, 2015, to June 30, 2016		
G-391-17-015-R	4/6/17	Financial Audit of Abacus Consulting Technology's Management of the Fata Institutional Strengthening Project (FISP) in Pakistan. Contract AID-391-C-11-00003, July 1, 2015, to June 30, 2016		
G-391-17-016-R	5/2/17	Financial Audit of the Trust for Democratic Education and Accountability's Management of USAID/Pakistan's Citizens' Voice Project, Contract AID-391-C-11-00001, for the Year Ended June 30, 2015		
G-391-17-017-R	5/3/17	Financial Audit of Al-Kasib Group of Engineering Services Consultants' Management of USAID/Pakistan's Construction Monitoring and Evaluation Program (CMEP), Contract AID-391-C-12-00003, July 1, 2015, to September 30, 2016	14 1	QC UN
G-391-17-018-R	5/5/17	Financial Audit of A.A. Associates' Management of Municipal Services Program in Pakistan Under Contract AID-391-I-11-00003, for the Year Ended June 30, 2016		
G-391-17-019-R	5/5/17	Financial Audit of the Izhar Construction (Pvt.) Limited's Management of Two USAID/Pakistan Projects Under Contract AID-391-I-12-00002, for the Year Ended June 30, 2016	10	QC
G-391-17-020-R	5/9/17	Financial Audit of the University of Engineering and Technology Peshawar's (UETP) Management of the US Pakistan Center for Advance Studies in Energy (USPCAS-E), Cooperative Agreement AID-391-A-14-000007, October 01, 2014, to June 30, 2016	190 1	QC UN

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G-391-17-021-R	5/11/17	Financial Audit of Basic Education for Awareness, Reforms, and Empowerment's Management of the Monitoring and Evaluation Services for USAID Pakistan's Office of Transition Initiatives, Contract AID-OAA-C-15-00128, September 04, 2015, to June 30, 2016	19	QC
G-391-17-022-R	5/11/17	Financial Audit of Qavi Engineers (Private) Limited's Management of the Center for Advance Studies Project, Task Order AID-391-TO-14-00007 Issued Under Contract AID-391-12-00003, for the Year Ended June 30, 2016	6	QC
G-391-17-023-R	5/11/17	Closeout Financial Audit of the USAID/Pakistan's Agribusiness Project Managed by the Agribusiness Support Fund, Agreement AID-391-A-12-00001, July 1, 2014, to February 9, 2016	192	QC
G-391-17-024-R	5/11/17	Financial Audit of National University of Sciences and Technology Under Two USAID Programs, September 05, 2014 to June 30, 2016		
G-391-17-025-R	5/12/17	Closeout Financial Audit of USAID Resources Managed by Dairy and Rural Development Foundation (DRDF), Cooperative Agreement 391-A-00-11-01206-00, July 01, 2016, to February 13, 2017		
G-391-17-026-R	5/16/17	Financial Audit of the Aman Institute for Vocational Training's Management of the Karachi Youth Workforce Development Project in Pakistan, Agreement AID-391-A-15-00005, July 1, 2015, to June 30, 2016	24	QC
G-391-17-027-R	5/17/17	Financial Audit of Deloitte Yousuf Adil, Chartered Accountants' Management of the Sindh Capacity Development Project in Pakistan, Contract AID-391-C-15-00010, August 6, 2015, to May 31, 2016	10	QC
G-391-17-028-R	5/17/17	Financial Audit of the EA Consulting (Private) Limited's Management of the Comprehensive Program Management Project in Pakistan, Contract AID-391-I-12-00004, for the Year Ended June 30, 2016	6	QC

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G-391-17-029-R	5/17/17	Financial Audit of Transparency International Pakistan's Management of the "Anti-Fraud Hotline", Agreement 391-A-00-10-01194-00, For the Fiscal Year Ended June 30, 2016		
G-391-17-030-R	5/17/17	Review Comments on Financial Audit of Marie Stopes Society's Management of USAID/Pakistan's Family Planning and Reproductive Health Services Project Under Agreement AID-391-A-13-00007, for the Year Ended December 31, 2015	11	QC
G-391-17-031-R	6/16/17	Financial Audit of Rural Support Programmes Network under Multiple Agreements in Pakistan, for the Year Ended June 30, 2015	20	QC
G-391-17-033-R	7/7/17	Financial Audit of USAID/Pakistan's Multiple Agreements Managed by National Rural Support Program (NRSP), (1) 391-C-00-10-01189-00, (2) AID-OFDA-A-14-00002, (3) AID-391-A-14-00002, and (4) AID-391-LA-13-00001 and Closeout Cooperative Agreements (1) 391-A-00-11-01201-00 (2) AID-391-A-13-00002, mostly July 1, 2015, to June 30, 2016		
G-391-17-034-R	8/15/17	Financial Audit of Mehran University of Engineering and Technology's Management of the U.S. Pakistan Center for Advance Studies in Water, Cooperative Agreement AID-391-A-15-00003, December 12, 2014, to June 30, 2016	10	QC
G-391-17-037-R	8/30/17	Financial Audit of Aurat Publication and Information Service Foundation's Management of Gender Equity Program in Pakistan Under Agreement 391-A-00-10-01162-00, for the Year Ended June 30, 2016	30 30	QC UN
Local Currency Trust Fund				
I-522-17-003-N	8/16/17	Agency-Contracted Audit of the Financial Statements of the Trust Fund Agreement of the Government of Honduras, Managed by USAID/Honduras, October 1, 2013, to September 30, 2015		

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8-263-17-007-N	5/29/17	Audit of the Fund Accountability Statement of the Trust Fund Managed by USAID/Egypt, January 1, 2013, to December 31, 2015		
U.S.-Based Contractors				
3-000-17-001-D	4/5/17	Audit Report on DAI Global, LLC (formerly Development Alternatives, Inc.) Corporate Home Office Initial Disclosure Statement		
3-000-17-002-D	4/14/17	Audit Report of Creative Associates International, Inc.'s Revised Disclosure Statement (Revision Number 1)		
3-000-17-003-D	4/20/17	Audit of Creative Associates International, Inc.'s Disclosed Cost Accounting Practices		
3-000-17-004-D	8/11/17	Audit of Camp Dresser and McKee Constructors, Inc.'s Disclosure Statement Revision 2 for Adequacy, Compliance and Cost Accounting Standard 403		
3-000-17-005-D	8/30/17	Audit of DAI Global, LLC's Cost Accounting Practice 403 for Fiscal Year 2016		
3-000-17-021-I	4/3/17	Audit of Incurred Costs for Bankworld, Inc. for the Fiscal Year Ended December 31, 2010	82 82	QC UN
3-000-17-022-I	4/3/17	Audit of Incurred Costs for Bankworld, Inc. for the Fiscal Years Ended December 31, 2011, Through December 31, 2013	144 144	QC UN
3-000-17-023-I	4/28/17	Audit of Incurred Costs for Management Systems International for the Fiscal Years Ended June 30, 2010 Through 2012	5 5	QC UN
3-000-17-024-I	4/28/17	Audit of Incurred Costs for Management Systems International for the Fiscal Year Ended June 30, 2013		
3-000-17-025-I	6/9/17	Audit of Checchi & Co. Consulting, Inc.'s Accounting System Administration		
3-000-17-026-I	6/9/17	Audit of Incurred Costs for International Resources Group for the Fiscal Years Ended December 31, 2011 and 2012	31,873 31,872	QC UN
3-000-17-027-I	6/29/17	Audit of Amex International, Inc.'s Accounting System Administration		

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3-000-17-028-I	6/29/17	Audit of Incurred Costs for Ceres, Inc. for the Fiscal Years Ended August 31, 2011 Through 2013	2	QC
3-000-17-029-I	7/3/17	Audit of Incurred Costs for FLAG International, LLC for the Fiscal Year Ended December 31, 2009		
3-000-17-030-I	7/3/17	Audit of Incurred Costs for The Kaizen Company for Fiscal Years Ended December 31, 2011 Through December 31, 2013		
3-000-17-031-I	7/17/17	Audit of Incurred Costs for Cultural Practice, LLC for the Fiscal Year Ended December 31, 2010		
3-000-17-032-I	7/17/17	Audit of Incurred Costs for Terra Therm, Inc. for the Fiscal Years Ended December 31, 2012 and 2013	5,262 5,262	QC UN
3-000-17-032-R	9/5/17	Audit of Costs Incurred in Afghanistan by Tetra Tech ARD Under USAID Contract 306-C-15-00005 for February 1, 2015 to September 30, 2015 and Contract 306-I-TO-14-00031 for September 23, 2014, to September 30, 2015	275 10	QC UN
3-000-17-033-I	7/24/17	Audit of Incurred Costs for Nexant, Inc. for the Fiscal Years Ended December 31, 2011 Through 2013	373 373	QC UN
3-000-17-034-I	7/27/17	Audit of Incurred Costs for CAMRIS International for the Fiscal Year Ended December 31, 2013	2,224 2,224	QC UN
3-000-17-034-R	9/18/17	Closeout Audit of Costs Incurred in Afghanistan by AECOM Under Multiple USAID Contracts for the Periods September 1, 2014, to September 6, 2015, September 4, 2014, to July 31, 2015, and September 1, 2014, to August 31, 2015	8,827 6,623	QC UN
3-000-17-035-I	8/11/17	Audit of Incurred Costs for Training Resources Group, Inc. for the Fiscal Years Ended December 31, 2009, Through December 31, 2011	136 136	QC UN

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Associated Questioned Costs, Unsupported Costs, and Value of Recommendations
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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
3-306-17-035-R	9/26/17	Closeout Audit of Costs Incurred in Afghanistan by Development Alternatives, Inc. Under Multiple USAID Contracts for the Periods December 1, 2014, to December 31, 2015, December 1, 2014, to September 30, 2015, December 1, 2014, to December 31, 2015, December 1, 2014, to December 31, 2015, and December 1, 2014, to May 31, 2015	187 36	QC UN
3-000-17-036-I	8/11/17	Audit of Incurred Costs for Training Resources Group, Inc. for the Fiscal Years Ended December 31, 2012 and 2013		
3-000-17-037-I	8/11/17	Audit of Incurred Costs for AMEX International, Inc. for the Fiscal Year Ended December 31, 2014	324 324	QC UN
3-000-17-038-I	8/11/17	Audit of Incurred Costs for International Resources Group for the Fiscal Years Ended December 31, 2013 and 2014	17,950 17,950	QC UN
3-000-17-039-I	8/22/17	Audit of Incurred Costs for DevTech Systems, Inc. for the Fiscal Years Ended December 31, 2012 and 2013	12 12	QC UN
3-000-17-040-I	8/22/17	Audit of Incurred Costs for DevTech Systems, Inc. for the Fiscal Years Ended December 31, 2009 Through 2011	6 3	QC UN
3-000-17-041-I	8/22/17	Audit of Incurred Costs for JTJ Resources, Inc. for the Fiscal Years Ended December 31, 2011 Through 2013	122 88	QC UN
3-000-17-042-I	8/30/17	Audit of Incurred Costs for Insight Systems Corporation for the Fiscal Year Ended December 31, 2013	309 308	QC UN
3-000-17-043-I	9/5/17	Audit of Incurred Costs for DPK Consulting, Inc. for the Fiscal Years Ended September 30, 2010 Through 2012	2,850 2,841	QC UN
3-000-17-044-I	9/18/17	Audit of Incurred Costs for AMEX International, Inc. for the Fiscal Years Ended December 31, 2011 Through 2013	2,485 2,485	QC UN

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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
4-623-17-017-N	9/27/17	Agency-Contracted Audit Locally Incurred Costs of USAID Resources Managed by JHPIEGO in Kenya Under Project Cooperative Agreement 623-A-11-00008, January 1, 2011, to December 31, 2016	62	QC
8-267-17-002-D	9/18/17	Financial Audit of Direct Costs Incurred and Billed by the QED Group LCC, USAID Contract AID-267-C-13-00001, November 1, 2013, Through June 30, 2015		
8-294-17-021-O	9/12/17	Examination of APCO/ArCon Construction and Services, L.L.C's Compliance With Terms and Conditions of Task Orders AID-294-TO-13-00011, AID-294-TO-13-00004 (Closeout), and AID-294-TO-13-00012 (Closeout), Infrastructure Needs Program II in West Bank and Gaza, Indefinite Quantity Contract AID-294-I-00-12-00005, March 27, 2013, to November 30, 2015		
8-294-17-033-O	9/27/17	Compliance Closeout Examination of Nablus West Entrance Roads, Managed by APCO/ArCon Construction and Services, L.L.C, Task Order AID-294-TO-13-00014, and Infrastructure Needs Program II, Indefinite Quantity Contract AID-294-I-00-12-00005, September 19, 2013, to May 31, 2015		
8-294-17-078-R	9/25/17	Cost Representation Statement Closeout Audit of Infrastructure Needs Program II Managed by Black & Veatch Special Projects Corporation, in West Bank and Gaza, Indefinite Quantity Contract 294-I-00-10-00205-00, Task Order I, October 1, 2013, to September 30, 2015	381	QC

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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
U.S.-Based Grantees				
3-000-17-001-N	9/20/17	Financial and Closeout Audit of Costs Incurred in Liberia and the United States by JSI Under Grant Number AID-OFDA-G-15-00010—Liberian Healthcare Worker Personal Protection Equipment Rapid Response and Infection Prevention Control Training Plan for the Period November 6, 2014, to July 5, 2015	15	QC
3-000-17-022-T	4/28/17	OMB Circular A-133 Audit of Research Triangle Institute for the Fiscal Year Ended September 30, 2013		
3-000-17-023-T	4/28/17	OMB Circular A-133 Audit of The International Center for the Fiscal Year Ended December 31, 2012		
3-000-17-025-T	4/28/17	Title 2 CFR Part 200 Audit of Mercy Corps and Affiliates, for the Fiscal Year Ended June 30, 2016		
3-000-17-026-T	4/28/17	OMB Circular A-133 Audit Report for World Vision International and World Vision, Inc. (U.S.A.) for the Fiscal Year Ended September 30, 2015	22	QC
3-000-17-027-T	4/28/17	Title 2 CFR Part 200 Audit of World Learning, Inc. for the Fiscal Year Ended June 30, 2016	47	QC
3-000-17-028-T	4/28/17	Title 2 CFR Part 200 Audit of Buckner International and Subsidiaries for Fiscal Year Ended December 31, 2015		
3-000-17-029-T	4/28/17	Title 2 CFR Part 200 Audit of Pathfinder International and Subsidiaries for Fiscal Year Ended June 30, 2016		
3-000-17-030-T	7/6/17	Title 2 CFR Part 200 Audit of EARTH University Foundation, Inc. for Fiscal Year Ended December 31, 2015		
4-656-17-001-O	7/18/17	Agency-Contracted Agreed-Upon Procedures Examination of USAID Resources Managed by Abt Associates in Mozambique Under Cooperative Agreement 656-A-00-11-00021-00, November 1, 2010, to March 31, 2012	66 3	QC UN

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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
8-267-17-003-D	9/19/17	Financial Audit of Direct Costs Incurred and Reported by Agricultural Cooperative Development International/Volunteers in Overseas Cooperative Assistance, from July 1, 2014 through December 15, 2015 for Subaward 32202S001, under USAID Cooperative Agreement AID-267-A-12-00001		
8-306-17-005-N	5/2/17	Financial Audit of Costs Incurred by Kansas State University, Under the Pre Award Services to USAID and Afghanistan Ministry of Agriculture, Irrigation and Livestock on “Mycotoxin,” Cooperative Agreement AID-OAA-L-14-00002, January 1, 2014, to June 30, 2015		
8-306-17-006-N	5/7/17	Financial Audit of Costs Incurred by University of California Under Afghanistan Agriculture Extension Project II, Associate Cooperative Agreement AID-306-A-15-00001, October 1, 2014, to June 30, 2015		
8-294-17-008-N	6/20/17	Audit of the Fund Accountability Statement of Save the Children, Vocational Training and Education Development Program in West Bank and Gaza, Cooperative Agreement 294-A-00-07-00210-00, July 1, 2008, to June 30, 2009		
8-294-17-010-N	9/28/17	Fund Accountability Statement Closeout Audit of Enhancing the Leadership and Advocacy Skills of Palestinians With Disabilities Managed by National Democratic Institute, Prime Award AID-294-A-15-00016, September 21, 2015, to July 19, 2016		
8-294-17-020-O	7/6/17	Closeout Examination of State University of New York’s Compliance With the Terms and Conditions of its Fixed Obligation Grant AID-294-G-13-00001, Mitigating Conflict Via Early Mental Health Interventions in West Bank and Gaza, August 13, 2013, to August 12, 2014		

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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
8-294-17-030-R	4/23/17	Audit of USAID Resources Managed by American Near East Refugee Aid, Palestinian Community Infrastructure Development Program in West Bank and Gaza, Cooperative Agreement AID-294-A-13-00005-00, March 6, 2013, to March 31, 2015		
8-294-17-049-R	8/3/17	Fund Accountability Statement Closeout Audit Report of Catholic Relief Services, Civic Participation Program in West Bank and Gaza, Cooperative Agreement 294-A-00-10-00208, September 30, 2013, to December 31, 2015		
8-294-17-053-R	9/12/17	Fund Accountability Statement Audit of International Youth Foundation, Youth Entrepreneurship Development Program in West Bank and Gaza, Cooperative Agreement 294-A-00-10-00209-00, October 1, 2014, to September 30, 2015		
8-294-17-056-R	9/14/17	Closeout Audit of the Fund Accountability Statement of Peace Players International, Peace Players Basketball Clubs Program in West Bank and Gaza, Cooperative Agreement AID-294-A-13-00007, August 8, 2013, to October 31, 2015		
8-294-17-065-R	9/18/17	Locally Incurred Costs Audit of USAID Resources Managed by American Near East Refugee Aid, Palestinian Community Infrastructure Development Program in West Bank and Gaza, Cooperative Agreement AID-294-A-1-00005-00, April 1, 2015, to May 31, 2016		
8-294-17-070-R	9/24/17	Fund Accountability Statement Audit of Palestinian Health Capacity Project Managed by IntraHealth International, Inc. in West Bank and Gaza, Cooperative Agreement AID-294-LA-13-00001, April 1, 2015, to June 30, 2016		

Financial Audits
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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
8-294-17-073-R	9/24/17	Locally Incurred Costs Audit of Local Government and Infrastructure Program Managed by Global Communities in West Bank and Gaza, Cooperative Agreement 294-A-00-10-00211-00, April 1, 2015, to March 31, 2016		
8-294-17-076-R	9/25/17	Fund Accountability Statement Audit of Palestinian Faculty Development Program Managed by Bard College, Subaward 123, Under Prime, AMIDEAST, in West Bank and Gaza, Cooperative Agreement 294-A-00-05-00234-00, October 1, 2010, to July 30, 2012		
8-294-17-081-R	9/26/17	Fund Accountability Statement Closeout Audit of Early Childhood Development and Community Support for Preschool Children and Mothers in and Around Access Restricted Area in the Gaza Strip Program Managed by International Medical Corps, Subaward 282, Under Prime, Mercy Corps, Palestinian Community Assistance Program, Cooperative Agreement 294-A-00-10-00210-00, October 1, 2013, to August 31, 2015		
8-294-17-085-R	9/27/17	Fund Accountability Statement Audit of Mercy Corps, Impact through Technology 2 in West Bank and Gaza, Cooperative Agreement AID-294-A-14-00005, September 18, 2014, to December 31, 2015		

**Nonaudits
(Quality Control Reviews) Conducted by OIG
Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That
Funds Be Put to Better Use
USAID
April 1, 2017–September 30, 2017**

Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
Quality Control Reviews (QCR)				
G-391-17-001-Q	9/15/17	Quality Control Review of the Audit Reports and Audit Documentation for the Financial Audits of USAID Resources Conducted by A. F. Ferguson and Co., Chartered Accountants		

**Reports Issued Before April 1, 2017 With No Management Decision
USAID
as of September 30, 2017**

Report Number	Title	Final Report Issued	Reason for no Management Decision	Desired Timetable for Achieving Management Decision
8-267-16-012-D	Independent Audit of Costs Incurred and Billed by Louis Berger Group, Inc., USAID Contract Number 267-C-00-08-00500, for the Period January 23, 2008, through January 31, 2009	9/27/16	Recommendation 1: USAID/Iraq does not have a fully staffed Office of Acquisition and Assistance. The sole Contracting Officer (CO) has been busy with critical/urgent contract actions related to current programs, which have taken precedence over obtaining a management decision. The CO has been in multiple communications with the Louis Berger Group, Inc. (LBGI) and has come a long way in reviewing the hundreds of documents that have been provided. The CO is reviewing the draft final decision.	The mission is expecting to reach a management decision by December 31, 2017.
I-517-17-020-R	Audit of Universidad Iberoamericana's Management of the USAID Read Program in Dominican Republic, Cooperative Agreement AID-517-A-15-00005, June 18 to December 31, 2015	1/30/17	Recommendation 2: The mission stated that a final determination on this matter will be made at the end of the cooperative agreement once the close-out audit is complete as to the amount to be applied to cost share and whether or not the total amount of the award will be reduced by the unliquidated balance. RIG/San Salvador is unable to acknowledge that a management decision has been made because the allowability of questioned costs has not been determined.	The mission is still waiting to receive all of the requested information, and the target date for completion of the mission's review of the charges is January 2018.

**Significant Recommendations Described Previously Without Final Action
USAID
as of September 30, 2017**

Report Number	Report Title	Report Date	Rec. No.	Management Decision Date	Final Action Target Date
6-263-13-002-P	Audit of USAID/Egypt's Transition Support Grants Program	10/22/12	6 ¹	10/22/12	12/31/17
0-000-13-001-C	Audit of USAID's Financial Statements for Fiscal Years 2012 and 2011	11/16/12	1	11/16/12	12/31/17
4-962-13-004-P	Audit of USAID's Internal Controls Over Prepositioned Food Assistance for the Horn of Africa	1/07/13	3	2/19/13	3/1/18
A-000-13-005-P	Audit of the Cost and Security Policies and Procedures for USAID's Mobile Devices	9/17/13	18 20 21	9/17/13 9/17/13 9/17/13	12/13/17 12/13/17 12/13/17
A-000-15-001-P	Audit of USAID's Implementation of Key Components of a Privacy Program for its Information Technology Systems	10/10/14	24 33	10/10/14 10/10/14	3/31/18 3/31/18
0-000-15-001-C	Audit of USAID's Financial Statements for Fiscal Years 2014 and 2013	11/17/14	2 7	11/17/14 11/17/14	12/31/17 12/31/17
A-000-15-006-P	Audit of USAID's Progress in Adopting Cloud Computing Technologies	3/12/15	1 2 4 14	3/12/15 3/12/15 3/12/15 3/12/15	1/15/18 12/31/17 1/15/18 1/15/18
7-669-16-002-P	Audit of Selected Ebola-Response Activities Managed by USAID's Office of U.S. Foreign Disaster Assistance in Liberia	12/4/15	5	12/04/15	10/31/17
A-000-16-003-P	Audit of USAID's Computer Network Change-Control Process	12/16/15	4	12/15/15	7/15/18
9-000-16-001-S	Review of USAID's Cuban Civil Society Support Program	12/22/15	16	12/22/15	12/15/17
A-000-16-005-P	Audit of USAID's Control Over the Use of Premium Class Travel	2/2/16	23 24 25	2/2/16 2/2/16 2/2/16	12/30/17 12/30/17 1/31/18
8-000-16-002-P	USAID/Azerbaijan, Belarus, Ukraine, and Other Offices Would Benefit From Additional Guidance and Training on Using Cost Sharing	7/5/16	16	7/5/16	3/1/18
I-521-16-006-P	USAID/Haiti Needs to Improve Oversight of the Quality Health Services for Haiti Central and South Project to Better Ensure Sustainability	7/6/16	1 6 7	7/6/16 7/6/16 10/26/16	10/31/17 10/31/17 10/27/17

**Significant Recommendations Described Previously Without Final Action
USAID
as of September 30, 2017**

Report Number	Report Title	Report Date	Rec. No.	Management Decision Date	Final Action Target Date
8-000-16-003-P	Working in Politically Sensitive Countries With Limited Resources Stymied Monitoring and Evaluation Efforts in Selected Middle East Missions	9/30/16	18	2/24/17	3/30/18
A-000-17-001-C	USAID Has Implemented Controls in Support of FISMA, But Improvements Are Needed	10/27/16	9	10/27/16	1/15/18
0-000-17-001-C	Audit of USAID's Financial Statements for Fiscal Years 2016 and 2015	11/15/16	1	11/15/16	12/31/17
9-000-17-001-P	Ebola Experience Highlights Opportunities To Strengthen USAID's Award Process and Reprogram Funds	12/27/16	1	12/27/16	12/27/17
5-000-17-001-S	Internal Control Gaps Hinder Oversight of U.S. Personal Services Contracts in Asia	3/20/17	1	3/20/17	12/31/18
			2	3/20/17	10/31/17
			3	3/20/17	12/31/17
			4	3/20/17	3/20/18
			5	3/20/17	12/31/17
^With Treasury for further collection					

Reports With Questioned and Unsupported Costs¹
USAID
April 1, 2017–September 30, 2017

Reports	Number of Audit Reports	Questioned Costs (\$)	Unsupported Costs ¹ (\$)
A. For which no final action had been made as of April 1, 2017	102	11,710,254 ^{2,3}	6,515,259 ^{2,3}
B. Add: Reports issued April 1-September 30, 2017	176	89,677,422 ⁴	75,832,957 ⁴
Subtotal	278	101,387,676	82,348,216
C. Less: Reports with a management decision made April 1-September 30, 2017	151 ⁵	15,300,216 ⁶	7,354,470 ⁶
Value of costs disallowed by Agency officials		5,928,595	2,739,933
Value of costs allowed by Agency officials		9,371,621	4,614,537
D. For which no management decision had been made as of September 30, 2017	129	86,087,460 ⁷	74,993,746 ⁷

¹ Unsupported costs, a subcategory of questioned costs, are reported separately as required by the Inspector General Act.

² The ending balance on March 31, 2017 for questioned costs was \$11,995,967, and \$6,834,486 for unsupported costs.

Questioned costs were decreased by \$245,713 and unsupported costs were decreased by \$319,227 to reflect adjustments in recommendations from prior years."

³ Amounts include \$447,775 in questioned costs and \$360,654 in unsupported costs for audits performed for OIG by other federal audit agencies.

⁴ Amounts include zero amounts in questioned costs and zero amounts in unsupported costs for audits performed for OIG by other federal audit agencies.

⁵ Unlike the monetary figures of this row, this figure is not being subtracted from the subtotal. Some audit reports counted here may be counted again in the figure below it because some reports have multiple recommendations and fall into both categories.

⁶ Amounts include zero amounts in questioned costs and zero amounts in unsupported costs for audits performed for OIG by other federal audit agencies.

⁷ Amounts reflect \$447,775 in questioned costs and \$360,654 in unsupported costs for audits performed for OIG by other federal audit agencies.

**Reports With Recommendations That Funds Be Put to Better Use
USAID**

April 1, 2017–September 30, 2017

Reports	Number of Audit Reports	Value (\$)
OIG has nothing to report this period.		

**Audit Reports Issued for Which Agency Comments Were Not Received Within 60 Days
USAID**

Prior to April 1, 2017

Report Number	Title	Final Report Issued	Days Elapsed from Request for Comment on Draft	Reason
OIG has nothing to report this period.				

**Audit Reports Issued Prior to April 1, 2017
With Outstanding Unimplemented Recommendations and Potential Cost Savings
USAID
as of September 30, 2017**

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings ¹ (\$)	Adjusted Potential Cost Savings ² (\$)
0-000-08-011-T	Shelter for Life International, Inc., A-133 Audit Report for Fiscal Year Ending December 31, 2004 and December 31, 2005	1/31/2008	1	Questioned Costs	\$50,027	\$5,577
			2	Questioned Costs	\$170,525	\$170,525
0-000-09-005-T	A-133 Audit Reports of CARE USA for Fiscal Years Ending June 30, 2004, 2006, and 2007	6/12/2009	2.1	Questioned Costs	\$522,095	\$488,132
			2.2	Questioned Costs	\$18,577,393	\$1,495,813
			2.3	Questioned Costs	\$2,427,080	\$292,357
0-000-09-009-N	Audit Report on Incurred Costs of Center for a Free Cuba for the Three Year Period Ending June 30, 2008	5/18/2009	1	Questioned Costs	\$10,090	\$0
0-000-09-011-N	Audit Report on Audit of Incurred Costs at Plantados until Freedom and Democracy in Cuba for the Three Year Period Ending June 30, 2008	5/18/2009	1	Questioned Costs	\$97,824	\$32,100
			2	Questioned Costs	\$45,429	\$45,429
0-000-10-012-T	CARE USA, A-133 Audit Report for Fiscal Year Ended June 30, 2008	3/17/2010	1	Questioned Costs	\$851,292	\$178,126
0-000-11-019-T	CARE USA, OMB Circular A-133 Audit Report for Fiscal Year Ended June 30, 2009	12/09/2010	1	Questioned Costs	\$325,275	\$302,829
0-000-11-122-T	CARE USA, OMB Circular A-133 Audit Report for Fiscal Year Ended June 30, 2010	9/16/2011	1	Questioned Costs	\$43,682	\$43,682

¹ The amounts represent the original potential cost savings associated with the recommendations prior to management decisions.

² The amounts represent the adjusted potential cost savings for recommendations with management decisions or maintains the original potential cost savings for those still awaiting a management decision. For a detailed description on how this is calculated, refer to page 17.

**Audit Reports Issued Prior to April 1, 2017
With Outstanding Unimplemented Recommendations and Potential Cost Savings
USAID
as of September 30, 2017**

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings ¹ (\$)	Adjusted Potential Cost Savings ² (\$)
0-000-13-001-C	Audit of USAID's Financial Statements for Fiscal Years 2012 and 2011	11/16/2012	1	Procedural	\$0	\$0
0-000-13-002-T	CARE USA A-133 Audit Report for Fiscal Year Ended June 30, 2011	11/6/2012	1	Questioned Costs	\$13,856	\$13,842
0-000-13-005-D	The Services Group, Inc. (TSG) Report on Supplemental Incurred Cost Audit for Fiscal Year (FY) Ended December 31, 2002	10/17/2012	1	Questioned Costs	\$168,298	\$13,608
0-000-15-001-C	Audit of USAID's Financial Statements for Fiscal Years 2014 and 2013	11/17/2014	2	Procedural	\$0	\$0
			7	Procedural	\$0	\$0
0-000-17-001-C	Audit of USAID's Financial Statements for Fiscal Years 2016 and 2015	11/15/2016	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
I-514-17-028-R	Closeout Audit of Patrimonio Natural's Management of the Strengthen the Institutional Capacity and Governance of Colombia's Protected Areas for Long-Term Environmental Conservation, Community and Cultural Preservation and Improved Livelihoods Project, Cooperative Agreement AID-514-A-09-00004, January 1, 2015, to April 29, 2016	3/14/2017	1	Questioned Costs	\$28,686	\$23,262
			2	Procedural	\$0	\$0

**Audit Reports Issued Prior to April 1, 2017
With Outstanding Unimplemented Recommendations and Potential Cost Savings
USAID
as of September 30, 2017**

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings ¹ (\$)	Adjusted Potential Cost Savings ² (\$)
I-517-17-020-R	Audit of Universidad Iberoamericana's Management of the USAID Read Program in Dominican Republic, Cooperative Agreement AID-517-A-15-00005, June 18 to December 31, 2015	1/30/2017	1	Questioned Costs	\$4,242	\$1,440
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
			4	Procedural	\$0	\$0
I-519-17-012-R	Audit of the Fund Accountability Statement of Cooperative Agreements No. AID-519-A-11-00001 Project Adopt a School and No. AID-519-A-12-00003 Project SolucionES, Managed by Fundación Empresarial Para el Desarrollo Educativo (FEPADE), for the Period From January 1, 2015, to December 31, 2015	12/14/2016	1	Questioned Costs	\$21,373	\$21,373
			4	Procedural	\$0	\$0
			7	Procedural	\$0	\$0
I-521-16-006-P	USAID/Haiti Needs to Improve Oversight of the Quality Health Services for Haiti Central and South Project to Better Ensure Sustainability	7/6/2016	1	Procedural	\$0	\$0
			6	Procedural	\$0	\$0
			7	Procedural	\$0	\$0

**Audit Reports Issued Prior to April 1, 2017
With Outstanding Unimplemented Recommendations and Potential Cost Savings
USAID
as of September 30, 2017**

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings ¹ (\$)	Adjusted Potential Cost Savings ² (\$)
I-522-16-035-R	Audit of the Fund Accountability Statement of the Project, "Strengthening Local Capacity to Build a Culture of Peace (FORPAZ)," Cooperative Agreement No. AID-522-A-13-00003, Managed by Save the Children Honduras, for the Period From September 25, 2013, to September 25, 2015	8/18/2016	1	Procedural	\$0	\$0
I-522-17-014-R	Audit of the Community Led Infrastructure Program of the Mérida Initiative and the Central América Regional Security Initiative, Assistance Agreements 522-0441 and 522-0470, Managed by the Directorate of Major Infrastructure IDECOAS - FHIS, From January 1 to December 31, 2015	1/11/2017	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

**Audit Reports Issued Prior to April 1, 2017
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I-523-17-022-R	Audit of Centro de Investigación para el Desarrollo, A.C. (CIDAC)'s Management of the Improving the Development of Mexico: Promotion and Research of Public Policy on the Competitiveness and Strengthening the Rule of Law Pursuant to the new Criminal Justice Reform, Cooperative Agreement AID-523-A-13-00002 and Communication Strategies for Effective Citizen Empowerment Project in Mexico, Cooperative Agreement AID-523-A-14-00003, January 1 to December 31, 2015	2/9/2017	1	Procedural	\$0	\$0
I-527-17-025-R	Audit of Centro de Estudios y Promoción Comunal del Oriente's Management of the Active Schools in Ucayali and San Martín: Methodology for Improving Educational Quality in Alternative Development Communities Program in Peru, Cooperative Agreement AID-527-A-12-00005, January 1 to December 31, 2015	2/27/2017	1	Procedural	\$0	\$0
I-527-17-030-R	Audit of The Regional Government of Ucayali-GOREU's Management of the Grant Agreement No. 527-0426 in Peru, January 1 to December 31, 2015	3/21/2017	1	Questioned Costs	\$30,341	\$30,341
			2	Questioned Costs	\$700	\$700
			3	Procedural	\$0	\$0

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I-527-17-031-R	Audit of Ministerio del Ambiente's Management of the Technical Assistance Program in Peru, Grant Agreement 527-0423, January 1 to December 31, 2015	3/21/2017	1	Questioned Costs	\$3,075	\$0
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
I-527-17-033-R	Audit of Comisión Nacional para el Desarrollo y Vida sin Drogas' Management of the Strategic Assistance in Peru, Grant Agreement 527-0426, January 1 to December 31, 2015	3/27/2017	1	Procedural	\$0	\$0
I-532-13-029-R	Financial Audit of USAID Resources Managed by Jamaica Cocoa Farmers' Association (JCFA) for the Development Grant Program 2 (DGP2) Under Cooperative Agreement AID-532-A-11-00008 for the Period From March 14, 2011, to March 31, 2012	2/25/2013	1	Questioned Costs	\$3,646	\$3,637
			2	Questioned Costs	\$86,810	\$86,597
			5	Questioned Costs	\$90,123	\$6,631
I-532-15-042-R	Closeout Financial Audit of USAID Resources Managed by Jamaica Cocoa Farmers' Association (JCFA) for the Development Grant Program 2 (DGP2) Under Cooperative Agreement AID-532-A-11-00008 for the Period From April 1, 2012, to March 31, 2013	7/24/2015	1	Questioned Costs	\$1,633	\$1,633
			2	Questioned Costs	\$19,931	\$19,931
			5	Questioned Costs	\$17,924	\$17,924

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I-532-17-026-R	Audit of Jamaica National Building Society Foundation's Management of the Social Enterprise Boost Initiative Project in Jamaica, Cooperative Agreement AID-532-A-12-00004, July 11, 2012, to December 31, 2015	3/8/2017	1	Questioned Costs	\$31,051	\$7,361
			2	Questioned Costs	\$75,215	\$75,215
			3	Questioned Costs	\$76,187	\$0
			4	Procedural	\$0	\$0
I-538-17-029-R	Audit of Organization of Eastern Caribbean States' Management of Reducing the Risks to Human and Natural Assets Resulting from Climate Change, Grant 538-LSS-GA-538-2011-001, and Reforms to the Juvenile Justice System, Grant 538-LSS-GA-538-2011-002, July 1, 2013, to June 30, 2014	3/14/2017	1	Questioned Costs	\$1,200	\$1,200
			2	Questioned Costs	\$34,950	\$34,950
			3	Procedural	\$0	\$0
			4	Procedural	\$0	\$0
3-000-13-080-R	Audit of Medair, Under Multiple Agreements for Fiscal Year Ended December 31, 2010	9/11/2013	1	Questioned Costs	\$233,341	\$78,200
3-000-14-001-E	Southern Africa Enterprise Development Fund (SAEDF), OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended September 30, 2012	12/4/2013	1	Questioned Costs	\$1,109,459	\$1,037,402
			3	Questioned Costs	\$1,300,000	\$1,300,000
			4	Questioned Costs	\$360,000	\$360,000
3-000-15-008-R	Audit of Save the Children Fund UK 9SCUK) Under USAID Multiple Agreements for Fiscal Year (FY) Ended December 31, 2012	11/14/2014	2	Procedural	\$0	\$0

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3-000-15-029-D	Land O'Lakes International Development Proposed Amounts on Unsettled Flexibly Priced Contracts and Cooperative Agreements for Fiscal Year (FY) 2008	7/1/2015	1	Questioned Costs	\$124,473	\$84,026
3-000-15-033-R	Audit of Marie Stopes International (MSI) - Fund Accountability Statement Under USAID Multiple Agreements for the Year Ended December 31, 2013	5/26/2015	2	Procedural	\$0	\$0
3-000-15-038-R	Audit of the Veterinaires Sans Frontieres-Belgium (VSF), Under USAID Multiple Agreements for Fiscal Year (FY) Ended December 31, 2011	7/27/2015	1	Questioned Costs	\$33,540	\$6,615
			2	Procedural	\$0	\$0
3-000-16-006-N	Report on Audit of Cost Incurred by DPW Training & Associates, LLC. Under Contract Numbers RLA-C-00-10-00007-00 and AID-OAA-C-10-00125 for the Period January 1, 2011, through September 30, 2014	3/11/2016	1	Questioned Costs	\$2,808,969	\$42,672
			2	Procedural	\$0	\$0
3-000-16-011-I	LTL Strategies (LTLS) Report on Audit of Incurred Costs for the Fiscal Years (FY) Ended December 31, 2010 Through 2012	5/27/2016	1	Questioned Costs	\$8,283	\$8,283
3-000-16-014-I	ICF Macro (ICFM) Audit of Incurred Costs for the Fiscal Year (FY) Ended December 31, 2013	6/29/2016	1	Questioned Costs	\$508,153	\$4,422

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3-000-16-018-R	Closeout Audit of International HIV/AIDS Alliance (IHAA) Under USAID Multiple Agreements for the Fiscal Year (FY) Ended December 31, 2014	1/13/2016	2	Procedural	\$0	\$0
3-000-16-023-R	Closeout Audit of Oxfam GB (OGB) Under USAID Multiple Agreements for the Fiscal Year (FY) Ended March 31, 2015	2/8/2016	2	Procedural	\$0	\$0
3-000-16-024-T	Viet-Nam Assistance for the Handicapped, OMB Circular A-133 Audit Report for the Fiscal Year (FY) Ended June 30, 2015	4/11/2016	2	Procedural	\$0	\$0
3-000-16-034-T	Catholic Relief Services—United States Conference of Catholic Bishops OMB Circular A-133 Audit Report for the Fiscal Year (FY) Ended September 30, 2015	4/21/2016	1	Procedural	\$0	\$0
3-000-16-036-T	CARE USA and Subsidiaries (CARE) OMB Circular A-133 Audit Report for the Fiscal Year (FY) Ended June 30, 2015	4/26/2016	1	Procedural	\$0	\$0
3-000-16-043-R	Audit of Federation Handicap International (HI) Under Multiple U.S. Agency for International Development Agreements for the Fiscal Year (FY) Ended December 31, 2011	9/22/2016	1	Questioned Costs	\$22,292	\$11,000

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3-000-16-045-T	Global Communities and Related Entities, OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended September 30, 2015	6/21/2016	1	Procedural	\$0	\$0
3-000-16-050-T	Population Services International, OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended December 31, 2014	7/01/2016	1	Procedural	\$0	\$0
3-000-16-052-T	Africare, OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended June 30, 2015	7/7/2016	1	Questioned Costs	\$1,262,423	\$1,262,423
			2	Procedural	\$0	\$0
3-000-16-066-T	Relief International, Inc. OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended December 31, 2013	8/26/2016	1	Procedural	\$0	\$0
3-000-16-070-T	PeacePlayers International and Affiliates (PPI), OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended June 30, 2015	8/19/2016	1	Procedural	\$0	\$0
3-000-16-071-T	The Jane Goodall Institute for Wildlife Research, Education and Conservation (JGI) OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended December 31, 2014	9/08/2016	1	Procedural	\$0	\$0
3-000-16-075-T	Eurasia Foundation (EF) OMB Circular A-133 Audit Report for the Fiscal Year (FY) Ended September 30, 2015	8/30/2016	1	Procedural	\$0	\$0

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3-000-17-003-R	Audit of DanChurchAid (DCA) Under USAID Agreement Nos. AID-OFDA-G-14-00044 and AID-OFDA-G-15-00057 for Fiscal Year Ended December 31, 2015	10/24/2016	1	Procedural	\$0	\$0
3-000-17-003-T	Adventist Development and Relief Agency International (ADRA), OMB Circular A-133 Audit Report for Fiscal Year Ended December 31, 2015	10/3/2016	1	Procedural	\$0	\$0
3-000-17-004-I	Training Resources Group, Inc. Audit of the Adequacy of the Accounting System Administration	1/6/2017	1	Procedural	\$0	\$0
3-000-17-005-R	Closeout Audit of Norwegian People's Aid Under USAID Multiple Agreements for the Fiscal Year Ended December 31, 2014	11/28/2016	2	Procedural	\$0	\$0
3-000-17-007-I	Audit of Management Systems International's Accounting System Administration	2/06/2017	1	Procedural	\$0	\$0
3-000-17-007-T	Roots of Peace, OMB Circular A-133 Audit Report for Fiscal Year Ended December 31, 2013	11/07/2016	1	Procedural	\$0	\$0
3-000-17-008-I	Audit of International Business & Technical Consultants, Inc.'s Accounting System Administration	2/15/2017	1	Procedural	\$0	\$0

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3-000-17-008-T	ARC Finance, LTD., OMB Circular A-133 Audit Report for Fiscal Year Ended December 31, 2014	11/8/2016	1	Procedural	\$0	\$0
3-000-17-009-I	Audit of The Mitchell Group, Inc.'s Accounting System Administration	2/15/2017	1	Procedural	\$0	\$0
3-000-17-010-I	Audit of Nathan Associates, Inc.'s Accounting System Administration	2/16/2017	1	Procedural	\$0	\$0
3-000-17-010-R	Audit of Norwegian Refugee Council Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2015	1/11/2017	1	Procedural	\$0	\$0
3-000-17-011-T	Plan International, Inc. OMB Circular A-133 Audit Report for the Fiscal Year Ended June 30, 2015	12/2/2016	1	Questioned Costs	\$34,068	\$15,151
			2	Procedural	\$0	\$0
3-000-17-013-I	Audit of Social Impact's Accounting System Administration	3/8/2017	1	Procedural	\$0	\$0
3-000-17-013-T	ADESO USA, OMB Circular A-133 Audit Report for Fiscal Year Ended December 31, 2014	12/21/2016	1	Procedural	\$0	\$0
3-000-17-014-T	OMB Circular A-133 Audit of World Concern Development Organization for the Fiscal Year Ended June 30, 2013	1/3/2017	2	Procedural	\$0	\$0
3-000-17-015-I	Audit of Financial Markets International, Inc.'s Accounting System Administration	3/28/2017	1	Procedural	\$0	\$0

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3-000-17-015-R	Audit of Accion Contra el Hambre Under Multiple USAID Agreements for the Fiscal Year Ended 31, 2015	1/24/2017	1	Questioned Costs	\$20,202	\$4,852
			2	Procedural	\$0	\$0
3-000-17-016-R	Audit of Solidarites International Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2015	1/27/2017	2	Procedural	\$0	\$0
3-000-17-017-I	Audit of Incurred Costs for Juarez and Associates, Inc. for the Fiscal Years Ended December 31, 2013 Through December 31, 2014	3/28/2017	1	Procedural	\$0	\$0
3-000-17-018-I	Audit of The Manoffs Group's Accounting System Administration	3/9/2017	1	Procedural	\$0	\$0
3-000-17-020-R	Audit of Deutsche Welthungerhilfe e. V. Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2014	2/28/2017	1	Questioned Costs	\$368,147	\$255,341
			2	Procedural	\$0	\$0
3-000-17-021-R	Audit of Stichting ZOA Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2015	3/1/2017	1	Questioned Costs	\$11,130	\$11,130
			2	Procedural	\$0	\$0
3-000-17-021-T	OMB Circular A-133 Audit of The Mountain Institute for Fiscal Year Ended September 30, 2015	3/6/2017	1	Procedural	\$0	\$0

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3-521-13-001-N	Report on Financial Closeout Audit of USAID Resources Managed by the Rural Justice Center Field Office in Haiti Under Grant Agreement No. S21-G-00-09-00028-00 From June 9, 2009, to August 9, 2010	9/16/2013	1	Questioned Costs	\$148,754	\$148,754
			2	Questioned Costs	\$161,315	\$161,315
			3	Questioned Costs	\$40,000	\$40,000
			4	Questioned Costs	\$23,007	\$23,007
			5	Questioned Costs	\$10,978	\$10,978
			6	Questioned Costs	\$93,555	\$93,555
			7	Questioned Costs	\$16,291	\$16,291
4-000-17-047-R	Audit of USAID Resources Managed by the Alliance for International Medical Action in Burkina Faso and Niger Under Multiple USAID Agreements, for the Fiscal Year Ended December 31, 2015	2/2/2017	1	Procedural	\$0	\$0
4-000-17-064-R	Audit of USAID Resources Managed by the Alliance for a Green Revolution in Africa Under Multiple USAID Agreements, for the Fiscal Year Ended December 31, 2015	3/27/2017	1	Questioned Costs	\$59,339	\$237
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-611-10-003-N	Agency Contracted Close-out Audit of USAID Resources Managed by the Zambia Agricultural Commodities Agency Under Cooperative Agreement No. 690-A-00-04-00342-04 for the Period January 1, 2005 to June 30, 2007	7/23/2010	1	Questioned Costs	\$173,785	\$584,895

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4-611-11-004-N	Audit of the Fund Accountability Statement of USAID Resources Managed by Zambia Agribusiness Technical Assistance Centre Ltd under Cooperative Agreement No. 611-A-00-07-00002-00 for the period from September 27, 2007 to March 31, 2009	12/3/2010	1	Questioned Costs	\$56,373	\$260,496
4-611-12-006-N	Agency Contracted Close-out Audit of USAID Resources Managed by Zambia Agribusiness Technical Assistance Centre Limited (ZATAC) Under Cooperative Agreement No. 611-A-00-07-00002-00 for the Eighteen Month Period Ended September 30, 2010	5/30/2012	1	Questioned Costs	\$52,207	\$52,207
			4	Questioned Costs	\$17,638	\$16,903
4-611-16-003-N	Agency Contracted Audit of USAID Resources Managed by Agribusiness in Sustainable Natural African Plant Product (ASNAPP) Under Cooperative Agreement No. AID-611-A-12-00003 for the Period February 8, 2012, Through September 30, 2013	1/26/2016	1	Questioned Costs	\$702,685	\$61,047

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4-612-16-078-R	Audit of USAID Resources Managed by the Malawi Institute of Education Strengthening Early Grade Reading in Malawi Under Cooperative Agreement No. AID-612-A-14-00005 for the Period October 9, 2014, Through September 30, 2015	7/7/2016	1	Questioned Costs	\$5,413	\$5,413
4-612-17-006-N	Agency-Contracted Closeout Audit of USAID Resources Managed by Tovwirane HIV/AIDS Organization in Malawi Under Cooperative Agreement AID-612-A-14-00001, March 14, 2014, to March 14, 2016	2/24/2017	1	Questioned Costs	\$7,958	\$7,958
			2	Procedural	\$0	\$0
4-613-15-011-N	Agency Contracted Closeout Audit of USAID Resources Managed by Institute for a Democratic Alternative in Zimbabwe (IDAZIM) Under Grant Agreement No. 674-G-00-09-00130-00 for the Period October 1, 2009, Through September 30, 2011	9/16/2015	1	Questioned Costs	\$1,484,065	\$1,341,524
4-613-15-018-R	Audit of USAID Resources Managed by Zimbabwe Lawyers for Human Rights Under Cooperative Agreement No. 613-A-12-00010, Legal Services, Education, and Advocacy to Ensure Protection of Human Rights Defenders Program for the 15 Months Ended December 31, 2013	10/23/2014	1	Questioned Costs	\$41,938	\$41,938

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4-613-15-128-R	Audit of USAID Resources Managed by Population Services Zimbabwe Under Cooperative Agreement No. AID-613-A-12-00004 for the Year Ended September 30, 2014	9/14/2015	1	Questioned Costs	\$24,909	\$24,909
4-613-16-066-R	Audit of USAID Resources Managed by Crisis in Zimbabwe Coalition Under Cooperative Agreement No. AID-613-A-12-00007 for the Year Ended September 30, 2014	4/5/2016	1	Questioned Costs	\$10,730	\$10,730
4-613-16-089-R	Audit of USAID Resources Managed by Hospice and Palliative Care Association of Zimbabwe (HOSPAZ) Under Cooperative Agreement No. AID-613-A-15-000001 for the Period February 18, 2015, Through September 30, 2015	7/22/2016	1	Questioned Costs	\$16,493	\$14,533
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-613-16-094-R	Closeout Audit of USAID Resources Managed by Centre for the Study of Violence and Reconciliation NPC (CSVN) Under Cooperative Agreement No. 674-A-00-10-00015-00, for the Period October 1, 2011, Through September 30, 2013	8/30/2016	1	Questioned Costs	\$260,778	\$260,778

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4-613-17-010-R	Audit of USAID Resources Managed by Election Resources Centre Trust Under Cooperative Agreement No. AID-613-A-15-00008 for the Period July 23, 2015, Through December 31, 2015	11/7/2016	I	Questioned Costs	\$15,974	\$15,974
4-613-17-023-R	Closeout Audit of USAID Resources Managed by Civic Forum on Human Development in Zimbabwe Under Cooperative Agreement No. AID-613-A-13-00004 for the Period February 21, 2013, Through May 20, 2016	12/21/2016	I	Questioned Costs	\$2,783	\$2,783
4-613-17-032-R	Audit of USAID Resources Managed by Population Services Zimbabwe Under Cooperative Agreement AID-613-A-12-00004, From October 1, 2014, Through December 31, 2015	1/11/2017	I	Questioned Costs	\$24,706	\$24,706
4-613-17-033-R	Audit of USAID Resources Managed by Zimbabwe Human Rights Association Under Cooperative Agreement AID-613-A-12-00006, From January 1, 2015, Through December 31, 2015	1/11/2017	I	Questioned Costs	\$287,354	\$287,354

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4-615-12-001-O	Agency Contracted Cost Incurred Forensic Audit of USAID Resources Managed by Engender Health-APHIA II Nyanza Under Cooperative Agreement No. 623-A-00-06-00020-00 for the Period From June 7, 2006, to December 31, 2010	5/09/2012	1	Questioned Costs	\$2,360,009	\$1,362,121
4-615-17-002-N	Agency Contracted Audit of USAID Resources Managed by Centre for Health Solutions (CHS) Under Cooperative Agreement No. AID.615-A-13-00006 and Subaward No. 2013-097 for the Year Ended December 31, 2014	12/21/2016	2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-615-17-003-N	Agency Contracted Closeout Audit of USAID Resources Managed by the National Museums of Kenya Under Development Assistance Grant Agreement 615-005, Implementation Letter 6, From January 10, 2005, to September 30, 2015	12/30/2016	1	Questioned Costs	\$11,367	\$2,468
			2	Procedural	\$0	\$0
4-615-17-024-R	Audit of USAID Resources Managed by Act Change Transform Under Contract No. AID-615-C-14-00013 for the Period October 1, 2014, Through September 30, 2015	12/21/2016	1	Questioned Costs	\$19,646	\$52
			2	Procedural	\$0	\$0

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4-615-17-028-R	Audit of USAID Resources Managed by the Ananda Marga Universal Relief Team in Kenya Under Multiple USAID Agreements, January 1 to December 31, 2015	12/23/2016	1	Questioned Costs	\$2,563	\$2,451
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-617-16-092-R	Audit of USAID Resources Managed by Joint Clinical Research Center Under Cooperative Agreement No. AID-617-A-10-00006-00 for the Period July 1, 2013, Through June 30, 2014	8/29/2016	1	Questioned Costs	\$13,777	\$8,292
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-617-16-093-R	Closeout Audit of USAID Resources Managed by Inter-Religious Council of Uganda (IRCU) Under Cooperative Agreement No. AID-617-A-10-00002 and Management Science for Health (MSU) Subagreement No. 617-A-00-00006-00-IRCU for the Period January 1, 2013, Through October 31, 2014	8/29/2016	1	Questioned Costs	\$1,788	\$1,788
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-617-17-002-R	Audit of USAID Resources Managed by Joint Clinical Research Center Under Cooperative Agreement No. AID-617-A-10-00006-00 for the Period July 1, 2014, Through June 30, 2015	10/21/2016	1	Questioned Costs	\$3,874	\$1,874
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

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4-617-17-007-N	Agency Contracted Audit of Host Government-Owned Local Currency Trust Fund Managed by USAID/Uganda, October 1, 2011, to September 30, 2014	3/7/2017	1	Procedural	\$0	\$0
4-617-17-011-R	Closeout Audit of USAID Resources Managed by Hospice Africa Uganda Under Cooperative Agreement No. 617-A-00-05-00010-10 for the Period April 1, 2014, Through September 30, 2015	11/7/2016	1	Questioned Costs	\$15,747	\$15,747
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-620-17-041-R	Audit of USAID Resources Managed by Widows and Orphans Empowerment Organization Under the Local Partner for Orphans and Vulnerable Children Initiative in Nigeria, Cooperative Agreement AID-620-A-14-00005, From July 22, 2014, Through December 31, 2015	1/18/2017	1	Questioned Costs	\$1,000	\$1,000
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-620-17-045-R	Closeout Audit of USAID Resources Managed by Save the Children International in Nigeria Under Cooperative Agreement 620-00-09-00008-00, January 1 to September 17, 2014	1/26/2017	2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

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4-621-08-007-N	Closeout Audit of USAID Resources Managed by the Health Scope Tanzania Under Strategic Objective Grant No. 621001-01, Contract No. 623-C-00-03-00043-00 for the period September 1, 2003 to March 31, 2005	4/25/2008	1	Questioned Costs	\$458,591	\$144,653
4-621-16-016-N	Agency Contracted Audit of USAID Resources Managed by Kilimanjaro International Corporation (KIC) for Education Indefinite Quantity Contract (IQC) Under Contract No. 621-I-00-09-00001-00 (Closeout); State Attorney IQC Under Contract No. 621-C-00-09-00006-00 (Closeout); PEPFAR IQC Under Contract No. 621-I-00-08-00007-00 (Closeout); and Call Orders for Blanket Purchase Agreement IQC Under Contract No. 621-B-00-11-0004-00 for the Period January 1, 2010, Through December 31, 2012	7/29/2016	1	Questioned Costs	\$372,353	\$77,381
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-621-16-063-R	Audit of USAID Resources Managed by Selian Lutheran Hospital Under Cooperative Agreement No. AID-621-A-11-00004 for the Year Ended December 31, 2014	4/4/2016	1	Procedural	\$0	\$0

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4-621-16-083-R	Audit of USAID Resources Managed by the Women in Law and Development in Africa Under Cooperative Agreement No. 621-A-00-10-00004-00 for the Period January 1, 2014, Through December 31, 2014	7/11/2016	1	Questioned Costs	\$1,993	\$1,993
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-621-17-001-Q	Quality Control Review of the audit of USAID Resources Managed by Ethics Secretariat Under Grant Agreement No. 621-0014.8 and Implementation letter No.1 for the 18-month Period Ended June 30, 2014	11/17/2016	1	Procedural	\$0	\$0
4-621-17-036-R	Audit of USAID Resources Managed by National Council for People Living with HIV and AIDS in Tanzania Under Grant Agreement AID-621-G-14-00003, From December 10, 2013, Through June 30, 2015	1/11/2017	1	Questioned Costs	\$2,220	\$2,220
			2	Procedural	\$0	\$0
4-621-17-040-R	Audit of USAID Resources Managed by Deloitte Consulting Limited Tanzania Under Multiple USAID Agreements, for the Fiscal Year Ended December 31, 2015	1/18/2017	1	Questioned Costs	\$17,164	\$6,682
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

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4-621-17-048-R	Audit of USAID Resources Managed by Vodafone Foundation in Tanzania Under Cooperative Agreement AID-621-A-13-00007, September 3, 2013, Through September 30, 2014	2/2/2017	1	Questioned Costs	\$23,031	\$5,426
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-623-16-010-N	Agency Contracted Audit of USAID Resources Managed by East African Community (EAC) Under Assistance Agreement No. 623-AA-09-002-00-EAC for the Year Ended June 30, 2014	4/5/2016	1	Questioned Costs	\$52,368	\$52,368
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-623-16-011-N	Agency Contracted Audit of USAID Resources Managed by the Intergovernmental Authority on Development (IGAD) Under Limited Scope Grant Agreement No. LSGA6230009.02-3-60082 Through Implementation Letters 3-12, 4-12, 6-13, 5-13, and 8-13 for the Year Ended December 31, 2014	5/24/2016	1	Questioned Costs I	\$9,056	\$9,056
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-623-16-081-R	Audit of USAID Resources Managed by Common Market for Eastern and Southern Africa (COMESA) Under the Integrated Partnership Assistance Agreement No. 623-AA-09-001-00-EA and Implementation Letters No. 7, 8 and 9 for the Year Ended December 31, 2013	7/11/2016	1	Questioned Costs	\$17,168	\$1,768
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

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4-623-17-004-N	Agency-Contracted Closeout Audit of USAID Resources Managed by Eastern Africa Farmers Federation Under the Feed the Future Farmers' Integration into Regional Markets through Structured Trade Program in Kenya, Uganda, and Tanzania, Grant AID-623-G-13-00002, From April 2, 2013, Through April 30, 2015	1/18/2017	1	Questioned Costs	\$10,745	\$10,745
			2	Procedural	\$0	\$0
4-623-17-005-N	Agency-Contracted Closeout Audit of USAID Resources Managed by Regional Centre for Quality of Health Care of Makerere University in Uganda and Ethiopia Under Strategic Objective Grant Agreement 623-SOAG6230011.02-60088, From July 1, 2013, to October 11, 2014	2/24/2017	1	Questioned Costs	\$42,902	\$409
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-623-17-008-N	Agency-Contracted Audit of USAID Resources Managed by Egerton University in Kenya Under Cooperative Agreement AID-623-A-12-00022, for the Fiscal Year Ended June 30, 2015	3/7/2017	1	Procedural	\$0	\$0

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4-623-17-009-R	Audit of USAID Resources Managed by African Medical Research Foundation (AMREF) Health in Africa Kenya Under Cooperative Agreement No. AID-623-A-12-00015 and Subagreement No. 11-SBA-016 for the Year Ended September 30, 2015	11/7/2016	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
4-624-17-051-R	Audit of USAID Resources Managed by West and Central African Council for Agricultural Research and Development Under Multiple Agreements, for the Fiscal Year Ended December 31, 2014	2/2/2017	1	Questioned Costs	\$405,595	\$119,016
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
			4	Procedural	\$0	\$0
4-654-16-087-R	Audit of USAID Resources Managed by Development Workshop Angola (DWA) Under Cooperative Agreement No's. 674-A-00-10-00119-00, Integrated Program of Community Water (Closeout) and AID-654-A-14-0001, Angola Community-Managed Water and Sanitation Program and Subagreement No's. EPP-A-00-05-00007-00, Water and Development Alliance Program (Closeout) and S014-AID-654-A-II-00003, World Learning Program, for the Period January 1, 2013, Through December 31, 2014	7/12/2016	1	Questioned Costs	\$167,855	\$167,855
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
			4	Questioned Costs	\$324,073	\$324,073
			5	Procedural	\$0	\$0

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4-656-09-067-R	Recipient Contracted Audit of USAID Resources Managed by CTA-Confederação das Associações Económicas de Moçambique under Cooperative Agreement No. 656-A-00-04-00050-00 for the period October 1, 2005 to September 30, 2008	9/21/2009	1	Questioned Costs	\$378,827	\$2,776
4-656-10-006-R	Recipient Contracted Audit of USAID Resources Managed by CTA-Confederação das Associações Económicas de Moçambique under Cooperative Agreement No. 656-A-00-04-00050 for the year ended September 30, 2005	10/29/2009	1	Questioned Costs	\$127,425	\$57,983
4-656-17-009-N	Agency-Contracted Audit of USAID Resources Managed by Thembaletu Development in Mozambique Under Agreement 656-A-00-11-00047-00, From May 16, 2011, Through September 30, 2013	3/27/2017	1	Questioned Costs	\$545,730	\$77,252
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-663-16-014-N	Agency Contracted Agreed Upon Procedure of USAID Resources Managed by Tetra Tech EM Inc. Under Contract No. EDH-I-00-08-00027, Task Order No. AID-663-TO-II-0001 for the Period December 6, 2010, Through May 31, 2014	6/17/2016	3	Procedural	\$0	\$0

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4-663-16-084-R	Audit of USAID Resources Managed by Tigray Youth Association (TYA) Under Cooperative Agreement No. AID-663-A-13-00001 for the Period July 8, 2014, Through July 7, 2015	7/11/2016	1	Questioned Costs	\$2,269	\$2,269
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-663-17-014-R	Audit of USAID Resources Managed by Justice for All-Prison Fellowship Ethiopia (JFA-PFE) Under Cooperative Agreement No. AID-663-A-13-00008 for the Period August 1, 2014, Through December 31, 2015	11/14/2016	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
4-663-17-029-R	Audit of USAID Resources Managed by the Oromo Self-Help Organization in Ethiopia Under Grant Agreement AID-663-A-13-00016, for the Year Ended December 31, 2015	12/29/2016	1	Procedural	\$0	\$0
4-663-17-039-R	Audit of USAID Resources Managed by Ethiopian Society of Sociologists, Social Workers and Anthropologists Under Cooperative Agreement AID-663-A-13-00014, for the Fiscal Year Ended December 31, 2015	1/18/2017	2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

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4-663-17-044-R	Audit of USAID Resources Managed by Aged and Children Pastoralists Association in Ethiopia Under USAID Cooperative Agreement AID-663-A-12-00015, for the Fiscal Year Ended December 31, 2015	1/26/2017	1	Questioned Costs	\$5,231	\$2,188
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-663-17-062-R	Audit of USAID Resources Managed by the National Network of Positive Women Ethiopians Under Cooperative Agreement AID-663-A-13-00021, for the Fiscal Year Ended December 31, 2015	3/27/2017	1	Procedural	\$0	\$0
4-668-14-005-N	Agency Contracted Audit of USAID Resources Managed by Deloitte Consulting LLP Under IQC Contract No. GEG-I-00-04-00004-00; Task Order No. 8 Strengthening Core Institutional Structures for an Effective, Transparent and Accountable Government of South Sudan (SEGIR MICRO II), Close out for the Period January 1, 2010 to March 31, 2012 and IQC Contract No. EEM-I-00-07-00005-00; Task Order No. AID-668-TO-12-00005 Economic Governance Project in South Sudan (GBTI II) for the Period February 15, 2012, to December 31, 2012	8/14/2014	1	Questioned Costs	\$3,174,168	\$542,108

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4-668-16-073-R	Audit of USAID Resources Managed by Alliance for a Green Revolution in Africa (AGRA) Under Cooperative Agreement No. AID-668-A-11-00003 for the Period October 1, 2012, Through December 31, 2013	5/18/2016	1	Questioned Costs	\$3,930	\$3,930
4-669-17-001-N	Agency Contracted Audit of the USAID Sponsored Government of Liberia Teachers' Salaries Payment Project Managed by the Ministry of Education of Liberia (Grant No 669-IL-A12-10-002) for the Period from January 1, 2010, Through December 31, 2012	12/12/2016	1	Questioned Costs	\$218,747	\$218,747
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-669-17-019-R	Closeout Audit of USAID Resources Managed by EQUIP Liberia Under the Emergency Protection in Host Communities of Nimba and Grand Gedeh Counties Program in Liberia, Cooperative Agreement No. AID-OFDA-G-12-00124, for the Period from June 1, 2012, Through May 31, 2013 - (originally issued 12/12/16; reissued 12/14/16)	12/14/2016	1	Questioned Costs	\$28,739	\$28,739
			2	Procedural	\$0	\$0
4-673-17-069-R	Audit of USAID Resources Managed by the Society for Family Health Trust in Namibia Under Multiple Agreements, for the Fiscal Year Ended December 31, 2015	3/27/2017	1	Questioned Costs	\$5,536	\$6,141

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4-674-06-002-N	Closeout Audit of USAID/ South Africa's Resources Management by the Career Research Information Centre Under Cooperative Agreement No. 674-A-00-02-00033-00 for the Period October 1, 2002 to March 31, 2004	10/12/2005	2	Questioned Costs	\$101,969	\$42,699
4-674-10-023-R	Recipient Contracted Audit of USAID Resources Managed by Olive Leaf Foundation 1989 under Cooperative Agreements Numbered GPO-A-00-05-00007-00 and GPO-A-00-05-00014-00, as well as Sub Agreements Numbered 0X3102 and P3121A0009 for the two-year period ended December 31, 2008	4/22/2010	1	Questioned Costs	\$105,240	\$26,696
4-674-11-016-R	Audit of USAID Resources Managed by Olive Leaf Foundation 1989 under Cooperative Agreements Nos. GPO-A-00-05-00007-00 and GPO-A-00-05-00014-00, as well as Sub Agreement No. P3121A0035 for the year ended December 31, 2009	2/25/2011	1	Questioned Costs	\$110,110	\$110,110

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4-674-12-033-R	Audit of USAID Resources Managed by Link Community Development Under USAID Cooperative Agreement No. 674-A-00-09-000137-00 for the Thirteen-Month Period Ended October 31, 2010	12/9/2011	1	Questioned Costs	\$403,924	\$58,496
4-674-12-071-R	Audit of USAID Resources Managed by Link Community Development Under Cooperative Agreement No. 674-A-00-09-000137-00 for the Year Ended October 31, 2011	7/10/2012	1	Questioned Costs	\$101,227	\$15,216
4-674-13-021-R	Closeout Audit of USAID Resources Managed by Olive Leaf Foundation 1989 Under Cooperative Agreements GPO-A-00-OS-00007-00 and GPOA-00-05-00014-00, as well as Subagreement No. P3121A0035, for the 15-Month Period from January 1, 2010, to March 31, 2011	12/4/2012	1	Questioned Costs	\$138,662	\$138,662
4-674-13-045-R	Closeout Audit of USAID Resources Managed by Link Community Development Under Agreement No. 674-A-00-09-000137-00 for the 11 Month Period From November 1, 2011, to September 30, 2012	6/4/2013	1	Questioned Costs	\$345,232	\$345,232
			4	Questioned Costs	\$172,089	\$14,580

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4-674-15-001-N	Agency Contracted Audit of USAID Resources Managed by siyaJabula siyaKhula Under Cooperative Agreement No. AID-674-A-12-00025 for the Year Ended December 31, 2013	10/28/2014	I	Questioned Costs	\$153,656	\$9,805
4-674-15-068-R	Audit of USAID Resources Managed by Stellenbosch University Under Agreement Nos. OFDA-G-11-00215 and AID-674-A-12-00031 and Subagreement Nos. GHN-A-00-08-00004-00 and FY13-G87-4740 for the Year Ended December 31, 2013	3/24/2015	I.2	Questioned Costs	\$148,611	\$6,848
4-674-16-071-R	Closeout Audit of USAID Resources Managed by the Church Alliance for Orphans Under Cooperative Agreement No. 674-A-00-11-00013-00 for the Year Ended February 28, 2014	5/3/2016	I	Questioned Costs	\$20,057	\$20,057

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4-674-16-082-R	Audit of USAID Resources Managed by Stellenbosch University Under Agreement Nos. AID-674-A-12-00031, HIV-innovations for Improved Patient Outcomes in South Africa and AID-OFDA-G-11-00215, Regional Disaster and Vulnerability Reduction Capacity Development Program and Subagreement Nos. GHN-A-00-08-00004-00, Drug Resistant Tuberculosis in Children Project (Closeout), Operational Research Assistance Project, Line Probe Assay Project and FY2013-G87-4740 Kid Care Project (Closeout), for the Year Ended December 31, 2014	7/11/2016	2	Questioned Costs	\$1,244	\$1,244
			4	Procedural	\$0	\$0
			5	Procedural	\$0	\$0
4-674-17-003-R	Audit of USAID Resources Managed by Right to Care NPC Under Cooperative Agreement No. AID-674-A-12-00020 for the Year Ended September 30, 2015	11/1/2016	2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-674-17-021-R	Audit of USAID Resources Managed by AgriAids Under Cooperative Agreement No. 674-A-12-00027 for the Year Ended September 30, 2015	12/21/2016	1	Questioned Costs	\$1,988	\$1,988
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

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4-674-17-030-R	Audit of USAID Resources Managed by NPC Grassroot Soccer South Africa Under Multiple USAID Agreements, for the Year Ended December 31, 2015	12/29/2016	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
4-674-17-055-R	Audit of Foundation for Professional Development in South Africa Under Multiple USAID Agreements, for the Fiscal Year Ended December 31, 2015	2/14/2017	2	Procedural	\$0	\$0
4-674-17-061-R	Audit of USAID Resources Managed by the Centre for the Study of Violence and Reconciliation NPC in Southern Africa Under Cooperative Agreement AID-674-A-14-00016, October 1, 2014, to December 31, 2015	3/7/2017	1	Procedural	\$0	\$0
4-696-17-022-R	Audit of USAID Resources Managed by African Evangelistic Enterprise (AEE) Under Cooperative Agreement No. AID-696-A-12-00005 and Subagreement No. IILP-AA-12-05 for the Year Ended December 31, 2015	12/21/2016	1	Questioned Costs	\$5,827	\$3,517
			2	Procedural	\$0	\$0
4-902-17-027-R	Audit of USAID Resources Managed by Specialised Rescue South Africa NPC Under Grant Agreement AID-OFDA-G-12-00135, March 11, 2015, to March 10, 2016	12/23/2016	1	Procedural	\$0	\$0

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4-936-11-035-R	Audit of USAID Resources Managed by The Church Alliance for Orphans under Cooperative Agreement No. NPI/HUGS-GHA-A-G-00-07-00015-00 for the year ended February 28, 2010	5/24/2011	1	Questioned Costs	\$14,866	\$11,816
4-936-12-051-R	Audit of USAID Resources Managed by Light and Courage Centre Trust Under Agreement No. GHH-A-00-07-00017 for the 27 Months Ended September 30, 2010	2/27/2012	1	Questioned Costs	\$138,877	\$18,444
4-936-13-005-R	Closeout Audit of USAID Resources Managed by Tshwane Leadership Foundation Under Agreement No. GHO-A-00-09-00009-00 for the Period December 1, 2008, to November 30, 2011	10/16/2012	1	Questioned Costs	\$82,775	\$9,052
4-962-13-004-P	Audit of USAID's Internal Controls Over Prepositioned Food Assistance for the Horn of Africa	1/7/2013	3	Procedural	\$0	\$0
4-969-16-088-R	Audit of USAID Resources Managed by KPMG East Africa Limited, Global Resilience Partnership Under Cooperative Agreement No. AID-OAA-A-14-00022 for the Year Ended September 30, 2015	7/13/2016	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

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5-000-17-001-S	Internal Control Gaps Hinder Oversight of U.S. Personal Services Contracts in Asia	3/20/2017	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
			4	Procedural	\$0	\$0
			5	Procedural	\$0	\$0
5-176-17-032-R	Financial Audit of the Women's Entrepreneurship for Empowerment Project in Tajikistan Managed by the National Association of Business Women of Tajikistan, Cooperative Agreement AID-176-A-14-00006, October 1, 2014, to December 31, 2015	2/23/2017	1	Questioned Costs	\$1,027	\$1,027
			2	Procedural	\$0	\$0
5-176-17-036-R	Financial Audit of the HIV React Project in Central Asia Managed by Public Foundation 'AIDS Foundation East West-Kazakhstan,' Cooperative Agreement AID-176-A-14-00002, for the Financial Year Ended December 31, 2015	3/3/2017	1	Procedural	\$0	\$0
5-367-16-005-N	Financial Audit of USAID Resources Managed by the Department of Health Services (DOHS), Government of Nepal, Under USAID Assistance Agreement No. 367-012, Implementation Letter No. 3.15, for the Period From July 17, 2014, to July 16, 2015	9/22/2016	1	Questioned Costs	\$52,026	\$52,026
			2	Procedural	\$0	\$0

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5-367-16-045-R	Financial Audit of the Health for Life (H4L) Logistics Program, USAID/Nepal Contract No. AID-367-C-13-00005, Managed by Lifeline Nepal, for the Period From July 17, 2014, to July 16, 2015	8/19/2016	1	Questioned Costs	\$8,269	\$8,269
			2	Procedural	\$0	\$0
5-367-16-049-R	Financial Audit of "Ghar Ghar Maa Swasthya (GGMS) Project," USAID/Nepal Cooperative Agreement No. AID-367-A-10-00002, Managed by Nepal CRS Company Pvt. Ltd. (CRS), for the Period from August 1, 2014, to July 31, 2015	9/30/2016	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
5-367-17-007-R	Financial Audit of "Safe Practices on Water, Sanitation and Hygiene II (Safe-WASH II) Project," USAID/Nepal Cooperative Agreement No. AID-367-A-14-00003, Managed by Social Empowerment and Building Accessibility Center-Nepal (SEBAC-Nepal), for the Period From July 1, 2014, to July 16, 2015	11/16/2016	1	Procedural	\$0	\$0
5-383-17-002-N	Financial Audit of USAID/Sri Lanka's Rupee Trust Fund, April 1, 2015, to March 31, 2016	3/16/2017	1	Procedural	\$0	\$0

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5-388-17-025-R	Financial Audit of the Marketing Innovation for Health Program in Bangladesh Managed by the Social Marketing Company, Cooperative Agreement AID-388-A-12-00003, October 1, 2014, to September 30, 2015	2/7/2017	1	Procedural	\$0	\$0
5-388-17-028-R	Audit of the Agricultural Extension Support Activity Project in Bangladesh Managed by Dhaka Ahsania Mission, Cooperative Agreement AID-388-A-13-00001, October 1, 2014, to September 30, 2015	2/13/2017	1	Questioned Costs	\$1,821	\$1,821
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
			4	Procedural	\$0	\$0
			5	Procedural	\$0	\$0
5-440-17-033-R	Financial Audit of the Center for Community Health Research and Development under Multiple USAID Agreements, January 1 to December 31, 2015	2/24/2017	1	Questioned Costs	\$15,681	\$15,681
			2	Questioned Costs	\$2,250	\$2,250
			3	Procedural	\$0	\$0
5-442-17-040-R	Financial Audit of the Empowering Communities for Health Program in Cambodia Managed by Reproductive and Child Health Alliance, Cooperative Agreement AID-442-A-14-00008, October 1, 2014, to December 31, 2015	3/9/2017	1	Procedural	\$0	\$0

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5-442-17-044-R	Financial Audit of the Cambodian Human Rights and Development Association Under Multiple USAID Agreements, From December 11, 2014, to December 31, 2015	3/20/2017	3	Procedural	\$0	\$0
5-442-17-053-R	Financial Audit of Khmer HIV/AIDS NGO Alliance Under Multiple USAID Agreements in Cambodia, January 1 to December 31, 2015	3/28/2017	1	Questioned Costs	\$120,730	\$120
			2	Procedural	\$0	\$0
5-486-17-012-R	Financial Audit of USAID/RDMA's Resources Managed by the Kenan Foundation Asia for the Period From October 1, 2011, to December 31, 2012	12/19/2016	1	Questioned Costs	\$41,305	\$25,487
			2	Questioned Costs	\$1,549	\$1,549
			3	Questioned Costs	\$190,096	\$190,096
			4	Questioned Costs	\$122,663	\$122,663
			5	Procedural	\$0	\$0
5-486-17-013-R	Financial Audit of USAID/RDMA's Resources Managed by the Kenan Foundation Asia for the Period From January 1, 2013, to September 30, 2013	12/20/2016	1	Questioned Costs	\$10,175	\$2,824
			2	Procedural	\$0	\$0
5-486-17-016-R	Financial Audit of Asia's Regional Response to Endangered Species Trafficking Project Managed by the Freeland Foundation Under Cooperative Agreement AID-486-A-II-00006, for the Year Ended December 31, 2014	1/19/2017	1	Questioned Costs	\$108,207	\$59,632
			2	Procedural	\$0	\$0

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5-492-13-028-R	Closeout Audit of the Project "Operation of the Anti-Human Trafficking Halfway Houses, and Mobilizing and Building Capacity of Multi-Stakeholders in Philippine Southern Backdoors and Other Identified Trafficking Hotspots (PORT Project)," USAID/Philippines' Cooperative Agreement No. 492-A-00-05-00024-00, Managed by the Visayan Forum Foundation, Inc. (VFFI), for the Period From September 30, 2005, to December 31, 2011	7/18/2013	1	Questioned Costs	\$1,412,114	\$1,412,114
			2	Questioned Costs	\$709,766	\$700,126
5-492-16-048-R	Financial Audit of the "The Arangkada Philippines Project," USAID/Philippines' Cooperative Agreement No. AID-492-A-12-00007, Managed by the American Chamber of Commerce of the Philippines, Inc., for the Period From September 5, 2012, to September 30, 2014	9/29/2016	1	Questioned Costs	\$56,211	\$204
			2	Procedural	\$0	\$0

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5-492-17-004-R	Financial Audit of the "Sustainable, Community Action and Leadership Enhancement Towards Universal Health Care Through Clinical and Organizational Capacity-Strengthening of Midwives for Maternal, Neonatal, Child Health and Nutrition Program," USAID/Philippines' Cooperative Agreement No. AID-492-A-12-00009, Managed by the Integrated Midwives Association of the Philippines, Inc., for the Year Ended December 31, 2014	10/28/2016	1	Questioned Costs	\$14,126	\$1,207
			2	Procedural	\$0	\$0
5-492-17-020-R	Audit of the Water Security Under Climate Risks: A Philippine Climate Change Adaptation Strategy for the Agriculture Sector Project in the Philippines Managed by the University of the Philippines Los Banos Foundation, Inc., Cooperative Agreement AID-492-G-12-00005, From January 1 to December 31, 2014	1/23/2017	2	Procedural	\$0	\$0
5-492-17-026-R	Financial Audit of Philippine Business for Social Progress, Inc. under Multiple USAID Agreements, September 22, 2014, Through December 31, 2015	2/7/2017	1	Questioned Costs	\$27,332	\$27,287
			2	Questioned Costs	\$26,082	\$26,082
			3	Procedural	\$0	\$0

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5-492-17-031-R	Financial Audit of the Health Policy Development Project 2 and Energy Policy and Development Program in the Philippines Managed by UPecon Foundation, Inc., Cooperative Agreement AID-492-A-12-00016 and Grant Agreement AID-492-G-15-00002, January 1 to December 31, 2015	2/22/2017	1	Questioned Costs	\$1,344	\$245
			2	Procedural	\$0	\$0
5-492-17-037-R	Closeout Audit of the Sustainable, Community Action and Leadership Enhancement Towards Universal Health Care Through Clinical and Organizational Capacity-Strengthening of Midwives for Maternal, Neonatal, Child Health and Nutrition Program in the Philippines, Managed by Integrated Midwives Association of the Philippines, Inc., Cooperative Agreement AID-492-A-12-00009, January 1, 2015, to February 27, 2016	3/6/2017	1	Questioned Costs	\$10,476	\$488
			2	Procedural	\$0	\$0
5-492-17-046-R	Financial Audit of The Arangkada Philippines Project in the Philippines Managed by The American Chamber of Commerce of the Philippines, Inc., Cooperative Agreement AID-492-A-12-00007, October 1, 2014, to December 31, 2015	3/21/2017	1	Questioned Costs	\$14,943	\$174
			2	Procedural	\$0	\$0

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5-492-17-049-R	Financial Audit of the Water Security Under Climate Risks: A Philippine Climate Change Adaptation Strategy for the Agriculture Sector Project in the Philippines Managed by the University of the Philippines Los Banos Foundation, Inc., Cooperative Agreement AID-492-G-12-00005, January 1 to December 31, 2015	3/23/2017	2	Procedural	\$0	\$0
5-492-17-051-R	Financial Audit of the Philippine-American Fund Project in the Philippines Managed by the Gerry Roxas Foundation, Inc., Contract AID-492-C-13-00016, January 1 to December 31, 2015	3/27/2017	1	Questioned Costs	\$2,600	\$2,600
			2	Procedural	\$0	\$0
5-497-17-038-R	Financial Audit of the Farmers' Initiatives for Ecological Livelihood and Democracy Under Multiple USAID Awards, for the Fiscal Year Ended December 31, 2015	3/7/2017	1	Questioned Costs	\$3,476	\$3,476
			2	Procedural	\$0	\$0
6-263-10-037-N	Close-Out Financial Audit of USAID/Egypt Resources Managed and Expenditures Incurred by El Nakib Center for Training and Democracy Support, "Freedom Today Not Tomorrow," Award Number 263-G-00-08-00020-00, for the Period From March 13, 2008 to July 31, 2008	8/29/2010	1	Questioned Costs	\$89,096	\$88,210

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6-263-13-002-P	Audit of USAID/Egypt's Transition Support Grants Program	10/22/2012	6	Questioned Costs	\$526,204	\$526,204
6-263-14-029-R	Close-out Financial Audit of One World Foundation, USAID Agreement Number AID 263-G-00-11-00008, Monitor and Broadcast Parliamentary Elections Project, for the Period From June 20, 2011, to April 19, 2012	5/19/2014	1	Questioned Costs	\$1,225,074	\$1,225,074
6-263-14-030-R	Close-out Financial Audit of One World Foundation, USAID Agreement Number 263-G-00-10-00048-00, Parties Youth Outreach Program, for the Period From September 15, 2010, to February 29, 2012	5/19/2014	1	Questioned Costs	\$320,197	\$320,197
7-620-15-001-N	Closeout Audit of USAID Resources Managed by Hope Worldwide Nigeria (HWWN) Under the assistance and Care for Children Orphaned and at Risk (ACCORD) Project (Agreement Number AID-620-A-00-08-00111) for the Period March 13, 2008, to October 11, 2013	9/23/2015	1	Questioned Costs	\$5,672,236	\$5,672,236
			2	Questioned Costs	\$399,198	\$399,198
			6	Questioned Costs	\$100,942	\$100,942
7-669-16-002-P	Audit of Selected Ebola-Response Activities Managed by USAID's Office of U.S. Foreign Disaster Assistance in Liberia	12/4/2015	5	Procedural	\$0	\$0

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7-681-09-001-O	Agreed-upon Procedures Review of USAD Funds Managed by "Le Soutien" in Cote d'Ivoire under Cooperative Agreement No. GHH-A-00-07-00022-00 for the Period December 1, 2006 through June 30, 2008	7/31/2009	1	Questioned Costs	\$284,540	\$284,540
8-000-16-002-P	USAID/Azerbaijan, Belarus, Ukraine, and Other Offices Would Benefit From Additional Guidance and Training on Using Cost Sharing	7/5/2016	16	Procedural	\$0	\$0
8-000-16-003-P	Working in Politically Sensitive Countries With Limited Resources Stymied Monitoring and Evaluation Efforts in Selected Middle East Missions	9/30/2016	18	Procedural	\$0	\$0
8-267-15-013-O	Financial Incurred Cost Analysis of Subcontracts Awarded to Kaseman Sallyport International LLC (Sallyport Global Holdings, Inc.) by Prime Contractors Working With USAID/Iraq From January 1, 2007, to October 31, 2013	4/27/2015	1	Questioned Costs	\$2,391,020	\$517,247
8-267-16-012-D	Independent Audit of Costs Incurred and Billed by Louis Berger Group, Inc., USAID Contract Number 267-C-00-08-00500, for the Period January 23, 2008, Through January 31, 2009	9/27/2016	1	Questioned Costs	\$447,775	\$447,775

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8-294-16-040-R	Audit of the Cost Representation Statement of Black & Veatch Special Projects Corporation, Indefinite Quantity Contract Number 294-I-00-10-00205-00, Task Order Number I, Infrastructure Needs Program (INP II), for the Period From October 1, 2012, to September 30, 2013	8/4/2016	1	Questioned Costs	\$205,410	\$128,713
			2	Questioned Costs	\$804,201	\$10,334
			3	Procedural	\$0	\$0
			4	Procedural	\$0	\$0
8-294-17-007-O	Agreed Upon Procedures on Costs Incurred by Trigon Associates LLC, Infrastructure Needs Program II in West Bank and Gaza, Delivery Order I, Under Prime, Black & Veatch Special Projects Corporation, Indefinite Quantity Contract 294-I-00-10-00205-00, Task Order I, October 1, 2012, to March 31, 2014	2/15/2017	1	Questioned Costs	\$721,938	\$70,719
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
8-306-17-004-N	Closeout Audit of Costs Incurred by Digital Green Foundation, Under the Digital Integration to Amplify Agricultural Extension in Afghanistan Program, Grant Agreement AID-306-G-15-00002, November 30, 2014, to February 29, 2016	3/9/2017	1	Questioned Costs	\$6,997	\$4,059
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
9-000-16-001-S	Review of USAID's Cuban Civil Society Support Program	12/22/2015	16	Procedural	\$0	\$0

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9-000-17-001-P	Ebola Experience Highlights Opportunities To Strengthen USAID's Award Process and Reprogram Funds	12/27/2016	1	Procedural	\$0	\$0
A-000-13-005-P	Audit of the Cost and Security Policies and Procedures for USAID's Mobile Devices	9/17/2013	18	Procedural	\$0	\$0
			20	Procedural	\$0	\$0
			21	Procedural	\$0	\$0
A-000-15-001-P	Audit of USAID's Implementation of Key Components of a Privacy Program for its Information Technology Systems	10/10/2014	24	Procedural	\$0	\$0
			33	Procedural	\$0	\$0
A-000-15-006-P	Audit of USAID's Progress in Adopting Cloud Computing Technologies	3/12/2015	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
			4	Procedural	\$0	\$0
			14	Procedural	\$0	\$0
A-000-16-003-P	Audit of USAID's Computer Network Change-Control Process	12/16/2015	4	Procedural	\$0	\$0
A-000-16-005-P	Audit of USAID's Control Over the Use of Premium Class Travel	2/2/2016	21	Procedural	\$0	\$0
			23	Procedural	\$0	\$0
			24	Procedural	\$0	\$0
			25	Procedural	\$0	\$0
A-000-17-001-C	USAID Has Implemented Controls in Support of FISMA, But Improvements Are Needed	10/27/2016	9	Procedural	\$0	\$0
E-267-09-003-D	Audit of Costs Incurred and Billed by International Relief & Development, Inc. under Cooperative Agreement No. AFP-A-00-03-00002-00 from November 1, 2005 through March 31, 2007	11/14/2008	1	Questioned Costs	\$106,377	\$106,377

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F-306-11-001-D	Audit Report No. F-306-11-001-D of Technologist Inc. Costs Incurred/ Billed under USAID Task Order No. 306-O-00-04-00539-00, for Afghanistan Industrial Estate Development Program for the Period from May 24, 2004, through December 31, 2007	8/23/2011	I	Questioned Costs	\$6,563,050	\$493,444
F-306-13-005-N	Financial Audit of Costs Incurred in Afghanistan by the Citizen Network for Foreign Affairs Under the Afghanistan Farm Services Alliance Program, Cooperative Agreement No. 306-A-00-08-00517-00 for the Period January 1, 2010, to September 30, 2011	3/17/2013	I	Questioned Costs	\$661,521	\$350,999
F-306-15-014-N	Closeout Audit of USAID Resources Managed by the Government of the Islamic Republic of Afghanistan, Ministry of Finance, Under the Salary Support Program, Implementation Letters No. 306-IL-10-06-01 and 306-IL-10-06-02, for the Period From October 1, 2010, to February 18, 2012	1/15/2015	I	Questioned Costs	\$686,359	\$686,359

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F-306-15-025-N	Financial Audit of USAID Resources Managed by the Government of the Islamic Republic of Afghanistan Through the Ministry of Finance Under the Civilian Technical Assistance Program, Grant Agreement No. 306-09-CTAP-0001, for the Period From March 21, 2013, to March 20, 2014	4/7/2015	1	Questioned Costs	\$7,381	\$7,381
F-306-16-003-N	Closeout Audit of USAID Resources Managed by the Government of the Islamic Republic of Afghanistan Ministry of Finance Under the Civilian Technical Assistance Program (CTAP), Grant Agreement No. 306-09-CTAP-0001, for the Period From September 30, 2009, to July 31, 2015. Originally issued 12/3/2015 and Re-issued 3/29/2016	3/29/2016	1	Questioned Costs	\$202,738	\$2,594
F-306-16-011-N	Financial Audit of USAID Resources Managed by the Ministry of Education Under the Basic Education, Learning and Training (BELT) Program, Implementation Letter No. 306-IL-12-07-20, for the Period December 21, 2013, to December 20, 2014	2/17/2016	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0

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F-306-16-013-N	Audit of the Fund Accountability Statement Under Partnership Contracts for Health Services (PCH) Program Managed by the Ministry of Public Health (MoPH), Award No. 306-08-IL-06-00, for the Year Ended December 20, 2013	3/30/2016	1	Questioned Costs	\$953,072	\$810,509
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
F-306-16-014-N	Audit of USAID Resources Managed by Da Afghanistan Breshna Sherkat (DABS) Under Power Transmission Expansion and Connectivity (PTEC) and the Installation of Turbine Generator Unit 2 at Kajaki Dam Hydropower Plant Projects for the Period From December 5, 2012, Through December 31, 2014	3/31/2016	1	Questioned Costs	\$3,829,942	\$2,730,381
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
F-306-17-001-N	Financial Audit of Costs Incurred In Afghanistan by Advanced Engineering Associates International, Inc. (AEAI) Under Sheberghan Gas Generation Activity (SGGA), Task Order No. AID-306-TO-12-00002, for the Period From October 1, 2013, Through December 31, 2015	10/2/2016	1	Questioned Costs	\$684,367	\$308,487

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F-306-17-001-R	Audit of Various Ministry of Public Health (MoPH) Subrecipients, Under Partnership Contracts for Health Services (PCH) Program Managed by MoPH, Award No. 306-08-IL-06-00, for the Periods From November 24, 2009, to February 28, 2013 and September 23, 2010 to December 20, 2012	10/31/2016	1	Questioned Costs	\$1,071,408	\$928,687
F-306-17-003-N	Audit of Costs Incurred by ECC Water & Power, LLC Under Mining Investment and Development for Afghanistan Sustainability (MIDAS), Task Order No. AID-306-TO-13-00003, for the Period From March 31, 2013, to December 31, 2015	10/2/2016	1	Questioned Costs	\$92,286	\$92,286
			2	Procedural	\$0	\$0
F-306-17-004-N	Audit of Costs Incurred by Family Health International 360 (FHI 360) Under the Afghanistan University Support and Workforce Development Program, Cooperative Agreement Number AID-306-A-13-00009, for the Period From January 1, 2014, to September 30, 2015	10/3/2016	1	Questioned Costs	\$935,104	\$935,104
			2	Procedural	\$0	\$0

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F-306-17-009-N	Closeout Audit of the Fund Accountability Statement Under Partnership Contracts for Health Services (PCH) Program Managed by the Ministry of Public Health (MoPH), Award No. 306-08-IL-06-00, for the Period From December 21, 2013, Through June 30, 2015	10/30/2016	I	Questioned Costs	\$652,400	\$652,400
F-306-17-011-N	Audit of Costs Incurred In Afghanistan by Tetra Tech EM Inc., Under the Afghanistan Engineering Support Program (AESP), Contract No. EDH-I-00-08-00027, for the Period From January 1, 2014, Through November 8, 2015	11/7/2016	I	Questioned Costs	\$124,965	\$124,965

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F-306-17-012-N	Audit of Costs Incurred by The Asia Foundation (TAF), Under International Election Observation (IEO), Cooperative Agreement No. AID-306-A-14-00012, for the Period From August 4, 2014, to January 5, 2015 (Closeout); Strengthening Education in Afghanistan (SEA II), Cooperative Agreement No. AID-306-A-14-00008, for the Period From May 19, 2014, to September 30, 2015; Survey of the Afghanistan People Program (SAP), Grant No. AID-306-G-12-00003, for the Period From October 11, 2012, to September 30, 2015; and Ministry of Women Affairs Organizational Restructuring and Empowerment (MORE), Cooperative Agreement No. AID-306-A-13-00001, for the Period From July 1, 2014, to December 19, 2015	2/7/2017	1	Questioned Costs	\$281,176	\$281,176
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

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G-391-12-001-O	Report on Agreed-Upon Forensic Procedures Performed on Procurement Costs Incurred by Rafi Peer Theatre Workshop to Implement Pakistan Children Television Project, USAID/Pakistan Agreement No. 391-A-00-10-01161-00, for the Period from May 07, 2010, to May 31, 2012	7/31/2012	1	Questioned Costs	\$2,030,417	\$1,598,014
G-391-13-002-O	Report on Financial Review Procedures Performed on USAID Resources (Local Cost) Managed by the Save The Children, USAID Agreement No. 391-A-00-06-01084, Program Titled: "Improved Child Health in Federal Administered Tribal Areas," for the Period From September 21, 2006, to June 30, 2012	12/21/2012	1	Questioned Costs	\$4,775,834	\$361,169
G-391-15-009-R	Financial Audit of USAID/Pakistan Resources Managed by Al-Kasib Group of Engineering Services Consultants (AGES), for the Period From July 6, 2010, to June 30, 2013	6/15/2015	1	Questioned Costs	\$5,026,096	\$8,639
			2	Procedural	\$0	\$0

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G-39I-15-017-R	Financial Audit of USAID Resources Under Contract 39I-1-00-10-01153-00 (Close-out Audit), Project Titled: "KP Reconstruction Program," and Contract AID-39I-C-12-00003, Project Titled: "Construction Monitoring and Evaluation Project," Managed by Al-Kasib Group of Engineering Services Consultants (AGES), for the Period From July 1, 2013, to April 14, 2015	7/14/2015	1	Questioned Costs	\$3,513,803	\$6,858
G-39I-16-005-R	Financial Audit of USAID Resources Managed by Marie Stopes Society (MSS), Under Cooperative Agreement No. AID-39I-A-13-00007, Program Titled: "Family Planning and Reproductive Health Services," and Subrecipient Agreement No. AID-OAA-A-10-00059, Program Titled: "Strengthening Delivery of Integrity Family Planning and Safe Motherhood Services," for the Period From January 1, 2014, to December 31, 2014	1/13/2016	1	Questioned Costs	\$234,101	\$117,593
			3	Procedural	\$0	\$0
G-39I-16-018-R	Financial Audit of USAID Funds Managed by Rural Support Programmes Network (RSPN), for the Year Ended June 30, 2014	5/4/2016	1	Questioned Costs	\$23,660	\$2,669
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

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G-391-17-001-R	Audit of USAID Resources Under Agreement AID-391-A-15-00005, Project Titled: "USAID's Karachi Youth Workforce Development Project," Managed by Aman Institute for Vocational Training (AIVT) for the Period From January 1, 2015 to June 30, 2015	10/31/2016	1	Questioned Costs	\$256,002	\$82,092
			2	Questioned Costs	\$103,692	\$103,692
			3	Procedural	\$0	\$0
			4	Procedural	\$0	\$0
			5	Questioned Costs	\$4,217	\$4,217
G-391-17-002-R	Financial Audit of USAID Resources Under Cooperative Agreement No. 391-A-00-10-01162-00, Managed by Aurat Publication and Information Service Foundation, Project Titled, "Gender Equity Program," for the Year Ended June 30, 2015	1/4/2017	1	Questioned Costs	\$6,446	\$3,042
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
G-391-17-003-R	Financial Audit of USAID Resources Under Agreement AID-391-A-15-00002, Program Titled: "Center for Advanced Studies in Food Security and Agriculture," Managed by University of Agriculture, Faisalabad for the Period From December 12, 2014 to June 30, 2015	1/4/2017	1	Questioned Costs	\$1,790	\$138
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
			4	Procedural	\$0	\$0

**Audit Reports Issued Prior to April 1, 2017
With Outstanding Unimplemented Recommendations and Potential Cost Savings
USAID
as of September 30, 2017**

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings ¹ (\$)	Adjusted Potential Cost Savings ² (\$)
G-391-17-004-R	Financial Audit of USAID Funds Managed by Qavi Engineers Under Task Order No. AID-391-TO-14-00007 Dated July 10, 2014 Issued Under IQC No. AID-391-12-00003 Dated September 29, 2012, For the Period Ended June 30, 2015	1/5/2017	1	Questioned Costs	\$38,865	\$38,865
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
G-391-17-005-R	Closeout Financial Audit of Contract AID-OAA-C-12-00037, Program Titled "Monitoring and Evaluation Capacity Building for Civil Society," for the Period From July 1, 2014 to September 30, 2015 and Agreement AID-391-A-12-00004, "Conflict Victims Support Program," for the Period From July 1, 2014, to February 28, 2015, Managed by Basic Education for Awareness, Reforms, and Empowerment	1/6/2017	1	Questioned Costs	\$106,600	\$2,415
G-391-17-007-R	Financial Audit of Al-Kasib Group of Engineering Services Consultants Management of the Construction Monitoring and Evaluation Program in Pakistan, Contract AID-391-C-12-00003, July 1, 2014 to June 30, 2015	1/30/2017	1	Questioned Costs	\$23,348	\$7,608
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

**Audit Reports Issued Prior to April 1, 2017
With Outstanding Unimplemented Recommendations and Potential Cost Savings
USAID
as of September 30, 2017**

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings ¹ (\$)	Adjusted Potential Cost Savings ² (\$)
G-391-17-012-R	Financial Audit of National Rural Support Program's (NRSP) Management of USAID/Pakistan's Resources, July 1, 2014, to June 30, 2015	3/27/2017	1	Questioned Costs	\$12,808	\$11,903
			2	Procedural	\$0	\$0
G-391-17-013-R	Financial Audit of Aga Khan Foundation's (AKF) Management of Satpara Development Project (SOP) in Pakistan, Cooperative Agreement AID-391-A-12-00002, January 1 to December 31, 2015	3/27/2017	1	Questioned Costs	\$22,530	\$21,339
			2	Procedural	\$0	\$0
Grand Total					\$95,826,754	\$38,834,348

**Management Decisions With Which the Inspector General Disagrees
USAID
April 1, 2017 September 30, 2017**

Report Number	Auditee	Issue Date	Rec. No.	Mgmt. Decision Date	Reason for Disagreement
OIG has nothing to report this period.					

**Significant Revisions of Management Decisions
USAID
April 1, 2017–September 30, 2017**

During this reporting period, USAID did not make any significant revisions of management decisions.

**Noncompliance With the Federal Financial Management Improvement Act of 1996
USAID
April 1, 2017–September 30, 2017**

As of September 30, 2017, USAID held meetings with stakeholders across the agency to discuss the processes for entering into and accounting for reimbursable agreements, and completed a comprehensive review of its current accounting practices. The agency developed new reimbursable agreement processes which were reviewed and approved by stakeholders, and deployed Project Cost Accounting System (PCAS) software patches in its financial accounting management system. During fiscal year 2018, USAID will operationalize and test these new processes to determine whether it is accounting for reimbursable agreement transactions in accordance with Statement of Federal Financial Accounting Standards No. 1, “Accounting for Selected Assets and Liabilities,” and the U.S. Standard General Ledger at the transaction level, and therefore, compliant with the Federal Financial Management Improvement Act.

**Audits Not Previously Disclosed
USAID
April 1, 2017–September 30, 2017**

OIG has nothing to report this period.

Significant Findings From Contract Audit Reports USAID

April 1, 2017–September 30, 2017

The National Defense Authorization Act for Fiscal Year 2008 (Public Law 110-181, section 845) requires inspectors general to submit information on contract audit reports, including grants and cooperative agreements, that contain significant audit findings in semiannual reports to the Congress.

The act defines “significant audit findings” to include unsupported, questioned, or disallowed costs in excess of \$10 million and other findings that the inspector general determines to be significant. During the reporting period, OIG had no significant findings of this kind from contract audit reports for USAID.

Closed Investigations Involving Senior Government Employees Not Previously Disclosed USAID

April 1, 2017–September 30, 2017

Section 5(e)(22)(B), of the Inspector General Act, as amended, requires detailed descriptions of the particular circumstances of each investigation conducted by OIG involving a senior Government employee that is closed and was not disclosed to the public.

Date Opened	Date Closed	Allegation Summary	Case Outcome
12/5/2013	7/11/2017	OIG investigated and substantiated allegations that a former USAID Deputy Executive Officer in Sri Lanka engaged in lewd activity in the public view of his U.S. Embassy leased apartment, hired prostitutes while on assignment, and was simultaneously married to two spouses.	OIG referred its investigative findings to the USAID Human Capital and Talent Management and the USAID mission office in Colombo, Sri Lanka. In lieu of termination, the individual resigned. The case was closed.
1/30/2014	4/5/2017	OIG confirmed that a Regional Financial Controller neglected to separate her personal travel costs from the claims she submitted for reimbursement under the U.S. government provided education transportation allowance.	The matter was referred to the Office of the Chief Financial Officer to collect \$2,272 in unallowable costs. The request was transferred to the Deputy Chief Financial Officer for Overseas Operations who determined that collections were not merited, but the employee did receive counseling on the issue. The case was closed.
10/9/2014	7/21/2017	OIG discovered email records that a BFS Senior Foreign Service Officer was aware that a supervisory position was being non-competitively tailored to an individual who was previously a political appointee.	The matter was referred to USAID's Office of the General Counsel and the employee in question was issued a Letter of Reprimand. The case was closed.

SIGNIFICANT FINDINGS AND TABLES: MILLENNIUM CHALLENGE CORPORATION

The Millennium Challenge Corporation forms partnerships with some of the world's poorest countries and provides large-scale grants to them when they demonstrate that they are committed to good governance, economic freedom, and investment in their citizens. These grants fund country-led solutions for reducing poverty through sustainable economic growth.



A boy rolls a barrel toward a water source in Lusaka. MCC's investment in Zambia addresses clean water and sanitation, and good health—two of the post-2015 Sustainable Development Goals that MCC is committed to support.

Photo by MCC

Fund Accountability Statements

OIG reviews and approves fund accountability statement audits of MCC compact funds under recipient government management. These audits are conducted by independent audit firms. Under the terms of MCC compacts, funds expended by a recipient country must be audited at least annually. The recipient country establishes an accountable entity, usually a Millennium Challenge Account, that produces financial statements.

The selected audit firm issues an opinion on whether the fund accountability statement for the MCC-funded programs presents fairly, in all material respects, the program revenues and costs incurred and reimbursed, in conformity with the terms of the compact agreement and related supplemental agreements for the period being audited.

In addition, the audit firm is required to employ generally accepted government auditing standards in performing the audits. All audit reports are reviewed, approved, and issued by OIG.

During this reporting period, OIG issued six fund accountability statement audit reports, which made three recommendations.

MCC Complied in FY 2016 With the Improper Payments Elimination and Recovery Act of 2010 [Report No. M-000-17-005-C](#)

OIG contracted with the independent certified public accounting firm Clifton Larson Allen LLP (Clifton) to conduct the audit of MCC's compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) as amended by the Improper Payments Elimination and Recovery Improvement Act of 2012 (IPERIA) during fiscal year 2016.

The audit objective was to determine if MCC complied with IPERA in its fiscal year 2016 Agency Financial Report. In accordance with Office of Management and Budget Circular No. A-123, Clifton also reviewed MCC's fiscal year 2016 risk assessment of programs and activities.

Clifton concluded that MCC complied with IPERA for fiscal year 2016. Clifton's report did not include any recommendations, but did identify opportunities to strengthen MCC's reporting on improper payments in its Agency Financial Report.

KEY ONGOING AUDIT WORK

Power Africa

OIG is conducting an audit of four of the participating U.S. agencies—USAID, MCC, OPIC, and USADF—that OIG oversees to assess progress in meeting the Power Africa initiative goals. The audit will also look at the coordination and transaction model, as well as challenges, constraints, and risks to Power Africa.

Effectiveness of MCC's Model for Transportation Infrastructure Projects

This audit will determine whether partner country governments sustained MCC-funded roads; MCC effectively identified and addressed sustainability risks to road projects; and MCC integrated lessons from past compacts into guidance for future road projects.

MCC Implemented Controls in Support of FISMA for FY 2017, but Improvements Are Needed [Report No. A-MCC-17-006-C](#)

The Federal Information Security Modernization Act of 2014 (FISMA) requires agencies to develop, document, and implement an information security program to protect their information and information systems, including those provided or managed by another agency, contractor, or other source. FISMA also requires agencies to have an annual assessment of their information systems.

OIG contracted with the independent certified public accounting firm Clifton Larson Allen LLP to audit the Millennium Challenge Corporation's (MCC) implementation of certain security controls for selected information systems in support of FISMA during fiscal year 2017.

The auditors found that MCC implemented 97 of the 108 selected security controls. However, MCC did not fully implement the remaining 11 selected security controls.

OIG made five recommendations to MCC to help address the weaknesses identified. MCC made management decisions on all of them.

OIG Finds Gross Mismanagement of MCC Funds for Construction of Olive Pressing Plants in Morocco and Failure by UNOPS to Oversee and Report Issues

An OIG investigation of a MCC-funded project in the Kingdom of Morocco substantiated allegations of product substitution and billing irregularities by a local contractor hired to build an olive oil processing plant under the supervision of the United Nations Office of Project Services (UNOPS). Technical and material changes to its project without the requisite approval resulted in contractors inappropriately billing and receiving payment for 32 percent of the project's total value (\$698,000).

This case was referred to the UNOPS Internal Audit and Investigations Group (IAIG) in July 2016. IAIG investigated all 20 olive processing plants under the award and found an additional servicer (contracted to build three plants) was also culpable. Additionally, IAIG also discovered that UNOPS engineers, who were responsible for independent construction oversight, knowingly approved fraudulent invoices and failed to require contractors to correct construction defects and safety hazards present at 14 of the processing plants. The two contractors identified have been placed on the UNOPS vendor sanctions list. The total value misrepresented in the invoices was approximately \$864,299, and the estimated total cost to correct the construction defects amounts to \$4.1 million. The Kingdom of Morocco has committed to correct the defects according to an established timeline, commencing with the most critical.

MCA Employee in Indonesia Fails to Disclose Conflicts of Interests

An OIG investigation revealed that the nutrition project director for the MCA in Indonesia served on the board of a local nonprofit foundation that submitted a bid for a \$4 million MCA-Indonesia procurement. The investigation also revealed that an alternate member of the MCA Board of

Trustees in Indonesia simultaneously served on the board of the same local nonprofit foundation. Both individuals failed to disclose their conflict of interest. Independent from OIG's investigation, the nutrition project director was initially suspended for 10 days. Subsequently, OIG received a second conflict of interest allegation involving the nutrition director and he was then removed from day-to-day management, ultimately resigning. The alternate member of the MCA Board of Trustees in Indonesia also resigned from their position.

MCA Revises Vehicle Tracking Policy as a Result of an OIG Investigation

The OIG conducted an investigation of a disposed project vehicle determined to be owned by a former MCA executive director, which violated the MCA's policies. The investigation revealed that MCC lacked a policy requiring MCAs to track project vehicles by vehicle identification number (VIN). Following the OIG's referral, MCC now requires MCAs to track project vehicles by make, model, license plate number, and VIN.

Tables

The tables on the following pages provide information required by the Inspector General Act of 1978, as amended, and other congressional requirements. OIG has no information to report this period in the areas listed below:

- Investigations conducted by OIG involving a senior Government employee where allegations of misconduct were substantiated
- Instances of whistleblower retaliation
- Incidents in which OIG was refused assistance or information
- Interference with OIG independence
- Reports issued prior to the commencement of the reporting period with recommendations with no management decisions
- Reports issued for comment prior to commencement of the reporting period but not responded to within 60 days
- Significant management decisions with which the Inspector General disagrees
- Significant revisions of management decisions
- Significant findings from contract audits
- Reports with recommendations that funds be put to better use
- Noncompliance with the Federal Financial Management Improvement Act of 1996
- Undisclosed audits
- Undisclosed investigations

Performance Audits
(Including Audits Conducted by Independent Public Accountants)
Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That
Funds Be Put to Better Use
MCC
April 1, 2017–September 30, 2017

Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
FISMA Conducted by Independent Public Accountants				
A-MCC-17-006-C	9/28/17	MCC Implemented Controls in Support of FISMA for Fiscal Year 2017 but Improvements Are Needed		

Financial Audits
(Including Audits Conducted by Independent Public Accountants)
Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That
Funds Be Put to Better Use
MCC
April 1, 2017–September 30, 2017

Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
MCA Audit and Reviews				
M-492-17-007-N	4/4/17	Financial Audit of MCC Resources Managed By MCA-Philippines Under the Compact Agreement May 26, 2016, to September 22, 2016		
M-685-17-008-N	4/4/17	Financial Audit of MCC Resources Managed by MCA-Senegal Under the Compact Agreement January 9, 2016, to January 20, 2016		
M-278-17-009-N	4/13/17	Financial Audit of MCC Resources Managed by MCA-Jordan Under the Compact Agreement October 1, 2015, to September 30, 2016	2	QC
M-522-17-010-N	8/1/17	Financial Audit of MCC Resources Managed by MCA-Honduras Under the Threshold Program Grant Agreement August 28, 2013, to December 31, 2015		
M-611-17-011-N	9/18/17	Financial Audit of MCC Resources Managed By MCA-Zambia Under the Compact Agreement January 1, 2016, to December 31, 2016		

QC: Questioned costs
UN: Unsupported costs

Financial Audits
(Including Audits Conducted by Independent Public Accountants)
Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That
Funds Be Put to Better Use

MCC

April 1, 2017–September 30, 2017

Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
M-497-17-012-N	9/22/17	Financial Audit of MCC Resources Managed by Universitas Atma Jaya Yogyakarta Under the Agreement Between MCA-Indonesia and Universitas Atma Jaya Yogyakarta September 18, 2015 to March 31, 2016	205 182	QC UN
IPERA				
M-000-17-005-C	5/12/17	MCC Complied in Fiscal Year 2016 With the Improper Payments Elimination and Recovery Act of 2010		

Significant Recommendations Described Previously Without Final Action
MCC
as of September 30, 2017

Report Number	Report Title	Report Date	Rec. No.	Management Decision Date	Final Action Target Date
A-MCC-17-003-C	The Millennium Challenge Corporation Has Implemented Many Controls in Support of FISMA, But Improvements Are Needed	11/7/16	1	11/7/16	3/30/18
			4	11/7/16	3/31/18
			5	11/7/16	4/30/18
			8	11/7/16	5/31/18
M-000-17-001-C	Audit of the Millennium Challenge Corporations Financial Statements, Internal Controls, and Compliance for the Fiscal Years Ending September 30, 2016, and 2015 (Audit Report No. M-000-17-001-C)	11/15/16	1	1/31/17	11/15/17
			2	1/31/17	11/15/17
			3	1/31/17	11/15/17
			4	1/31/17	11/15/17
			5	1/31/17	11/15/17
			6	11/15/16	11/15/17
			7	1/31/17	11/15/17
			8	1/31/17	11/15/17
M-000-17-004-C	Revenue Administration Reform Project in the Philippines Would Have Benefited From Consolidating Its Sustainability Efforts	2/15/17	1	2/15/17	12/31/17
			2	2/15/17	12/31/17
M-000-16-001-S	MCC's Implementation of Executive Order 13526, Classified National Security Information, Needs Strengthening	9/12/16	1	9/12/16	9/30/17 3/31/18

**Reports With Questioned and Unsupported Costs
MCC
April 1, 2017–September 30, 2017**

Reports	Number of Audit Reports	Questioned Costs (\$)	Unsupported Costs (\$)
A. For which no management decision had been made as of April 1, 2017	2	94,178	9,816
B. Add: Reports issued April 1, 2017–September 30, 2017	2	206,882	181,685
Subtotal	4	301,060	191,501
C. Less: Reports with a management decision made April 1, 2017–September 30, 2017	3	95,691	9,816
Value of Recommendations Disallowed by Agency Officials		0	0
Value of Recommendations Allowed by Agency Officials		95,691	9,816
D. For which no management decision had been made as of September 30, 2017	1	205,369	181,685

**Audit Reports Issued Prior to April 1, 2017
With Outstanding Unimplemented Recommendations and Potential Cost Savings
MCC
as of September 30, 2017**

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings ¹ (\$)	Adjusted Potential Cost Savings ² (\$)
A-MCC-16-001-P	Audit of the Millennium Challenge Corporation's Fiscal Year 2015 Compliance with the Federal Information Security Management Act of 2002, As Amended.	10/26/2015	6	Procedural	\$0	\$0
A-MCC-17-003-C	The Millennium Challenge Corporation Has Implemented Many Controls in Support of FISMA, But Improvements Are Needed	11/7/2016	1	Procedural	\$0	\$0
			4	Procedural	\$0	\$0
			5	Procedural	\$0	\$0
			8	Procedural	\$0	\$0
M-000-13-005-P	Audit of the Millennium Challenge Corporation's Fiscal Year 2013 Compliance with the Federal Information Security Management Act of 2002	9/20/2013	14	Procedural	\$0	\$0
M-000-14-003-S	Review of the Millennium Challenge Account Employee Compensation	7/16/2014	5	Procedural	\$0	\$0
M-000-16-001-S	MCC's Implementation of Executive Order 13526, Classified National Security Information, Needs Strengthening	9/30/2016	1	Procedural	\$0	\$0
M-000-17-001-C	Audit of the Millennium Challenge Corporation's Financial Statements, Internal Controls, and Compliance for the Fiscal Years Ending September 30, 2016, and 2015 (Audit Report No. M-000-17-001-C)	11/15/2016	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
			4	Procedural	\$0	\$0
			5	Procedural	\$0	\$0
			6	Procedural	\$0	\$0
			7	Procedural	\$0	\$0
			8	Procedural	\$0	\$0

**Audit Reports Issued Prior to April 1, 2017
With Outstanding Unimplemented Recommendations and Potential Cost Savings
MCC
as of September 30, 2017**

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings ¹ (\$)	Adjusted Potential Cost Savings ² (\$)
M-000-17-004-C	Revenue Administration Reform Project in the Philippines Would Have Benefited From Consolidating Its Sustainability Efforts	2/15/2017	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
M-278-17-005-N	Financial Audit of Millennium Challenge Corporation Resources Managed by Millennium Challenge Account-Jordan Under the Compact Agreement Between MCC and the Hashemite Kingdom of Jordan, April 1, 2014, to September 30, 2015	2/9/2017	1	Questioned Costs	\$84,362	\$0
M-497-17-006-N	Financial Audit of Millennium Challenge Corporation Resources Managed by Millennium Challenge Account-Indonesia under the Compact Agreement Between MCC and the Republic of Indonesia, October 1, 2015, to March 31, 2016	2/24/2017	1	Questioned Costs	\$9,816	\$0
Grand Total					\$94,178	\$0

¹ The figures in this column reflect the dollar amount of monetary recommendations - those that identify either questioned (i.e., unsupported or ineligible) costs or funds recommended to be put to better use at the time when they had not received a management decision.

² The figures in this column reflect an adjusted amount based on MCC's management decisions for monetary recommendations as of the end of the reporting period. MCC's management decision to sustain all or a portion of the total amount signals MCC's intent to recoup or reprogram the funds.

Once MCC's managers make such a decision, OIG acknowledges the dollar amount MCC has agreed to sustain as the most accurate representation of dollars to be saved, since this is the amount MCC will attempt to recoup. When they are available, we use these sustained costs, adding them to those monetary recommendations that have yet to receive a management decision, to arrive at an adjusted figure that most accurately reflects potential savings.

SIGNIFICANT FINDINGS AND TABLES: U.S. AFRICAN DEVELOPMENT FOUNDATION

U.S. African Development Foundation (USADF) is an independent Federal agency established to support and invest in African-led development that improves lives and livelihoods in poor and vulnerable communities in Africa by providing seed capital and technical support.

Tables

The tables on the following page provide information required by the Inspector General Act of 1978, as amended, and other congressional requirements. OIG has no information to report in this period in the areas listed below:

- Investigations conducted by OIG involving a senior Government employee where allegations of misconduct were substantiated
- Instances of whistleblower retaliation
- Incidents in which OIG was refused assistance or information
- Interference with OIG independence
- Performance Audits conducted by independent public accountants, associated questioned costs, unsupported costs, and value of recommendations that funds be put to better use
- Financial audits conducted by independent public accountants, associated questioned costs, unsupported costs, and value of recommendations that funds be put to better use
- Reports issued prior to the commencement of the reporting period with recommendations with no management decisions

KEY ONGOING AUDIT WORK

Power Africa

OIG is conducting an audit of four of the participating U.S. agencies—USAID, MCC, OPIC, and USADF—that OIG oversees to assess progress in meeting the Power Africa initiative goals. The audit will also look at the coordination and transaction model, as well as challenges, constraints, and risks to Power Africa.

Audit of the U.S. African Development Foundation's Fiscal Years 2016 and 2017 Financial Statements

The Accountability of Tax Dollars Act of 2002 requires OIG to perform an independent audit of the annual financial statements for the agencies under its jurisdiction. OIG must render an opinion on whether the financial statements are presented fairly in all material aspects, report on internal control, and report on compliance with laws, regulations, contracts, and grant agreements pertaining to the statements.

- Reports issued for comment prior to the commencement of the reporting period but not responded to within 60 days
- Significant management decisions with which the Inspector General disagrees
- Significant revisions of management decisions
- Significant findings from contract audits
- Reports with questioned or unsupported costs
- Reports with recommendations that funds be put to better use
- Noncompliance with the Federal Financial Management Improvement Act of 1996
- Undisclosed audits
- Undisclosed investigations

**Significant Recommendations Described Previously Without Final Action
USADF
as of September 30, 2017**

Report Number	Report Title	Report Date	Rec. No.	Management Decision Date	Final Action Target Date
A-ADF-17-002-C	The United States African Development Foundation's Information Security Program Needs Improvements to Comply With FISMA	11/7/16	20	11/7/16	12/31/17

**Audit Reports Issued Prior to April 1, 2017
With Outstanding Unimplemented Recommendations and Potential Cost Savings
USADF
as of September 30, 2017**

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings (\$)	Adjusted Potential Cost Savings (\$)
A-ADF-17-002-C	The United States African Development Foundation's Information Security Program Needs Improvements to Comply With FISMA	11/7/2016	20	Procedural	\$0	\$0
Grand Total					\$0	\$0

SIGNIFICANT FINDINGS AND TABLES: INTER-AMERICAN FOUNDATION

The Inter-American Foundation (IAF) is an independent U.S. Government agency created to provide development assistance in Latin America and the Caribbean. IAF provides grant support for creative ideas for self-help received from grassroots groups and NGOs, while encouraging partnerships among community organizations, businesses, and local governments that are working to improve the quality of life for poor people and strengthen democratic practices.

Tables

The tables on the following page provide information required by the Inspector General Act of 1978, as amended, and other congressional requirements. OIG has no information to report in this period in the areas listed below:

- Investigations conducted by OIG involving a senior Government employee where allegations of misconduct were substantiated
- Instances of whistleblower retaliation
- Incidents in which OIG was refused assistance or information
- Interference with OIG independence
- Performance Audits conducted by independent public accountants, associated questioned costs, unsupported costs, and value of recommendations that funds be put to better use
- Financial audits conducted by independent public accountants, associated questioned costs, unsupported costs, and value of recommendations that funds be put to better use
- Reports issued prior to the commencement of the reporting period with recommendations with no management decisions
- Reports issued for comment prior to the commencement of the reporting period but not responded to within 60 days
- Significant management decisions with which the Inspector General disagrees

KEY ONGOING AUDIT WORK

Audit of the Inter-American Foundation's Fiscal Years 2017 and 2016 Financial Statements

The Accountability of Tax Dollars Act of 2002 requires OIG to perform an independent audit of the annual financial statements for the agencies under its jurisdiction. OIG must render an opinion on whether the financial statements are presented fairly in all material aspects, report on internal control, and report on compliance with laws, regulations, contracts, and grant agreements pertaining to the statements.

- Significant revisions of management decisions
- Significant findings from contract audits
- Reports with questioned or unsupported costs
- Reports with recommendations that funds be put to better use
- Noncompliance with the Federal Financial Management Improvement Act of 1996
- Undisclosed audits
- Undisclosed investigations

**Significant Recommendations Described Previously Without Final Action
IAF
as of September 30, 2017**

Report Number	Report Title	Report Date	Rec. No.	Management Decision Date	Final Action Target Date
I-IAF-16-002-P	Audit of Inter-American Foundation Activities in Brazil and El Salvador	11/9/15	3	11/9/15	12/1/2017
A-IAF-17-004-C	The Inter-American Foundation Has Implemented Many Controls in Support of FISMA, but Improvements Are Needed	11/7/16	4	11/7/16	12/30/17
			5	11/7/16	12/30/17
			7	11/7/16	6/30/18

**Audit Reports Issued Prior to April 1, 2017 With Outstanding and Unimplemented Recommendations and Potential Cost Savings
IAF
as of September 30, 2017**

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings (\$)	Adjusted Potential Cost Savings (\$)
I-IAF-16-002-P	Audit of Inter-American Foundation Activities in Brazil and El Salvador	11/9/2015	3	Procedural	\$0	\$0
A-IAF-17-004-C	The Inter-American Foundation Has Implemented Many Controls in Support of FISMA, but Improvements Are Needed	11/7/2016	4	Procedural	\$0	\$0
			5	Procedural	\$0	\$0
			7	Procedural	\$0	\$0
Grand Total					\$0	\$0

SIGNIFICANT FINDINGS AND TABLE: OVERSEAS PRIVATE INVESTMENT CORPORATION

The Overseas Private Investment Corporation (OPIC) is an independent U.S. Government corporation that mobilizes private capital to achieve social and economic development in developing countries while advancing U.S. foreign policy. It works with the private sector to help U.S. businesses gain footholds in emerging markets by promoting increased revenues, jobs, and growth opportunities at home and abroad. Operating in more than 160 countries, OPIC provides financing, guarantees, political risk insurance, and support for private equity investment funds.

OIG provides limited oversight of OPIC under 22 U.S.C. 2199(e). Also, in recent years, Congress has acted through annual appropriations laws to ensure USAID OIG audit oversight of OPIC through a joint memorandum.⁶ The report directed OPIC to (1) enter into an agreement with USAID OIG, (2) allocate funding to support a mutually agreed-upon oversight plan, and (3) reimburse OIG for costs related to oversight and audit functions. In May 2017, OIG and OPIC signed a Memorandum of Understanding (MOU) for fiscal year 2017, which terminated on September 30, 2017. Under the MOU, work initiated by OIG prior to the termination of the agreement will continue until completed.

OPIC Implemented Controls in Support of FISMA for FY 2017, but Improvements Are Needed [Report No. A-OPC-17-007-C](#)

The Federal Information Security Modernization Act of 2014 (FISMA) requires agencies to develop, document, and implement an information security program to protect their information and information systems, including those provided or managed by another agency, contractor, or other source. FISMA also requires agencies to have an annual assessment of their information systems.

⁶The direction for FY 2017 appeared in Senate Report 114-290, which accompanied S. 3117, Making appropriations for the Department of State, foreign operations, and related programs for the fiscal year ending September 30, 2017, and for other purposes, and was incorporated, and was incorporated into the Consolidated Appropriations Act, 2017.

KEY ONGOING AUDIT WORK

OPIC's Chile Energy Portfolio

This audit will assess OPIC's effectiveness in supporting development and involving the U.S. private sector in Chile's energy sector. The audit will also determine how OPIC assessed and approved energy projects in Chile and what process it used to identify and mitigate selected risks in its portfolio.

Risk Assessment of OPIC's Management of Purchase Cards for Fiscal Year 2016

The Government Charge Card Abuse Prevention Act of 2012 requires OIG to conduct a risk assessment of agency purchase cards, travel cards, fleet cards, and convenience checks. It also requires OIG to submit a status report on purchase and travel card audit recommendations to the Director of OMB 120 days after the end of each fiscal year.

OIG contracted with Clifton Larson Allen LLP to conduct an audit to determine whether OPIC implemented certain security controls for selected information systems during fiscal year 2017.

Although OPIC implemented 98 of 104 selected security controls, the auditors found OPIC did not effectively implement the remaining six controls.

The auditors made three recommendations to help OPIC strengthen its information security programs. OPIC made management decisions on all of them.

Two OPIC Contractor Executives Charged with Conspiracy to Commit Mail/Wire Fraud and Money Laundering; One Pleads Guilty

A joint investigation with OIG, the Department of Homeland Security, and the Internal Revenue Service substantiated criminal allegations of fraud and money laundering against two executives of a private New Jersey logistics company. The case involved a loan – worth \$1,059,266 – provided by OPIC to help fund the expansion of the company’s municipal bus operations in Monrovia, Liberia. The investigation found that false representations and submission documents were made to qualify the company for the loan. The investigation also found that the company violated the loan agreement, which prohibited the use of those funds to repay principals, shareholders, or investors. In June 2017, the company’s president pleaded guilty to conspiracy and laundering charges, and is scheduled to be sentenced in the U.S. District of New Jersey in December 2017.

Tables

The tables on the following pages provide information required by the Inspector General Act of 1978, as amended, and other congressional requirements. OIG has no information to report in this period in the areas listed below:

- Investigations conducted by OIG involving a senior Government employee where allegations of misconduct were substantiated
- Instances of whistleblower retaliation
- Incidents in which OIG was refused assistance or information
- Interference with OIG independence
- Financial audits with associated questioned costs, unsupported costs, or recommendations that funds be put to better use
- Reports issued prior to the commencement of the reporting period with recommendations with no management decisions
- Significant recommendations described previously without final action

- Reports issued for comment prior to the commencement of the reporting period but not responded to within 60 days
- Reports issued prior to the commencement of the reporting period with outstanding and unimplemented recommendations
- Significant management decisions with which the Inspector General disagrees
- Reports issued prior to the commencement of the reporting period with outstanding unimplemented recommendations and potential cost savings
- Significant revisions of management decisions
- Significant findings from contract audits
- Reports with questioned or unsupported costs
- Reports with recommendations that funds be put to better use
- Noncompliance with the Federal Financial Management Improvement Act of 1996
- Undisclosed audits
- Undisclosed investigations

**Performance Audits Conducted by Independent Public Accountants
Associated Questioned Costs, Unsupported Costs, and Value of
Recommendations That Funds Be Put to Better Use
OPIC
April 1, 2017–September 30, 2017**

Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
FISMA Conducted by Independent Public Accountants				
A-OPC-17-007-C	9/28/17	OPIC Implemented Controls in Support of FISMA for Fiscal Year 2017, but Improvements Are Needed		

PEER REVIEWS

The Dodd-Frank Wall Street Reform and Consumer Protection Act (Public Law 111-203) requires Federal inspectors general to report on results of peer reviews in their semiannual reports.

Audit

USAID OIG received an external peer review rating of pass with deficiencies, as noted in the final report issued June 29, 2016. Except for the deficiencies noted in the report, the peer review concluded that the system of quality control for the audit organization of USAID OIG in effect for the 3-year period ending March 31, 2015, had been suitably designed and complied with to provide USAID OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects.

From the peer review, 28 recommendations were made to help resolve the identified deficiencies. As of June 30, 2017, all 28 recommendations have been resolved.

Investigations

During the current reporting period, the U.S. Department of State Office of Inspector General conducted a Quality Assessment Review of USAID OIG Office of Investigations, which was completed on May 12, 2017. Specifically, they reviewed OIG Office of Investigations system of internal safeguards and management procedures for investigative operations. The final report has not been published yet, but the draft report was shared. The draft report recognized three best practices recently implemented by OIG Office of Investigations. These included the new proactive outreach program for fraud awareness, which is improving the quality of case initiations and referrals; case prioritization matrices, which are targeting program and employee integrity allegations with the greatest potential to cause financial or reputational harm; and an evidence room that was found to be in full compliance.

OIG Office of Investigations anticipates receiving a rating of overall compliance. However, the peer review team did identify two areas for improvement. They made a recommendation to revise the USAID OIG Criminal Investigator Manual to more succinctly clarify that referrals are always sent to the Attorney General whenever there are reasonable grounds to believe that a violation of Federal law has occurred. The second recommendation was to update the policy in the USAID OIG Criminal Investigator Manual that addresses all the various field operations and investigative techniques that the office frequently employs and ensure that the policy is inclusive of all of OIG Office of Investigations' practices and approaches.⁷

⁷ Report on the Quality Assessment Review of the Investigative Operations of the Office of Inspector General for the U.S. Agency for International Development. U.S. Department of State, Office of Inspector General. Draft report, May 2017.

COMMON ABBREVIATIONS

BU	funds recommended to be put to better use
CDC	Centers for Disease Control and Prevention
DCAA	Defense Contract Audit Agency
DoD	Department of Defense
DOS	Department of State
FISMA	Federal Information Security Modernization Act of 2014
FY	fiscal year
GAGAS	generally accepted government auditing standards
HHS	Department of Health and Human Services
HIV	human immunodeficiency virus
IAF	Inter-American Foundation
ISIS	Islamic State of Iraq and Syria
MCC	Millennium Challenge Corporation
NGO	nongovernmental organization
OIG	Office of Inspector General
OMB	Office of Management and Budget
OPIC	Overseas Private Investment Corporation
PMI	President's Malaria Initiative
QC	questioned costs
SAI	supreme audit institution
UN	unsupported costs
USADF	U.S. African Development Foundation
USAID	U.S. Agency for International Development

INSPECTOR GENERAL ACT REPORTING REQUIREMENTS

Reporting Requirements Location in SARC, by Agency						
Reporting Requirements Under the Inspector General Act of 1978, as amended	Description	USAID, pg. in SARC	MCC pg. in SARC	USADF pg. in SARC	IAF pg. in SARC	OPIC pg. in SARC
§5(a)(1)	Significant Problems, Abuses and Deficiencies	Throughout this report				
§5(a)(2)	Recommendations for Corrective Action with Respect to Significant Problems, Abuse and Deficiencies	Throughout this report				
§5(a)(3)	Significant Recommendations from Previous Semiannual Reports on which Corrective Action has not been Completed	110	183	191	195	198
§5(a)(4)	Summary of Matters Referred to Prosecutive Authorities and Resulting Convictions	18				
§5(a)(5)	Matters Reported to the Head of the Agency under section 6(c)(2) (refusal of assistance)	51	181	189	193	198
§5(a)(6)	Listing of Reports Issued During the Reporting Period	15	15	15	15	15
§5(a)(7)	Summary of Significant Reports	39	178	189	193	197
§5(a)(8)	Statistical Table: Questioned Costs	112	184	190	194	199
§5(a)(9)	Statistical Table: Recommendations that Funds be Put to Better Use	113	181	190	194	199
§5(a)(10)(A)	Summary of Audit Reports Issued Before the Commencement of the Reporting Period for which No Management Decision Has Been Made	109	181	189	193	198
§5(a)(10)(B)	Summary of Audit Reports for which the Agency has not Returned Comment within 60 Days of Receipt of the Report	113	181	190	193	199
§5(a)(10)(C)	Summary of Audit Reports for which there are Outstanding Unimplemented Recommendations, Including Aggregate Potential Cost Savings of those Recommendations	114	185	191	195	199
§5(a)(11)	Significant Revisions to Management Decisions Made During the Reporting Period	173	181	190	194	199

Reporting Requirements Location in SARC, by Agency

Reporting Requirements Under the Inspector General Act of 1978, as amended	Description	USAID, pg. in SARC	MCC pg. in SARC	USADF pg. in SARC	IAF pg. in SARC	OPIC pg. in SARC
§5(a)(12)	Significant Management Decisions with which the Inspector General is in Disagreement	172	181	190	193	199
§5(a)(13)	Information Described Under Section 804(b) of the Federal Financial Management Improvement Act of 1996	173	181	190	194	199
§5(a)(14-15)	Peer Reviews of USAID OIG	201				
§5(a)(16)	Peer Reviews Conducted by USAID OIG	Nothing to report this period				
§5(a)(17-18)	Statistical tables showing the number of investigative reports; number of persons referred to the Department of Justice (DOJ) for criminal prosecution; number of persons referred to State/local authorities for criminal prosecution; number of indictments/ criminal information as a result of OIG referral; a description of the metrics used for developing the data for such statistical tables, including a description of the metrics used for developing the data for such tables	18-21				
§5(a)(19)	Report on each OIG investigation involving a senior Government employee where allegations of misconduct were substantiated	32	181	189	193	198
§5(a)(20)	Any instance of whistleblower retaliation	33	181	189	193	198
§5(a)(21)	Attempts by Agency to interfere with OIG independence including budget constraints and incidents where the Agency restricted or significantly delayed access to information	51	181	189	193	198
§5(a)(22)	Detailed description of situations where an inspection, evaluation, and audit was closed and not disclosed to the public; and each investigation of a senior Government employee was closed and not disclosed to the public	173 175	181	190	194	199

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