



U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT



OFFICE OF INSPECTOR GENERAL

**Semiannual Report to Congress
October 1, 2017—March 31, 2018
*Supplemental Appendixes***

COVER:

More than half a million Rohingya refugees from Burma have fled across the border to Bangladesh to escape violence in Burma's Rakhine State. Refugees currently residing in temporary settlements near Cox's Bazar in Bangladesh suffer from high levels of food insecurity and malnutrition. In response, USAID's Office of Food for Peace has contributed support for food assistance and nutrition programs in Burma and Bangladesh. *Photo by Maggie Moore, USAID*

APPENDIX A

List of Audits: USAID, MCC, USADF, IAF

Financial Audits — USAID

(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

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
Programs and Operations				
0-000-18-004-C	11/15/17	Audit of USAID's Financial Statements for Fiscal Years 2017 and 2016		
Foreign Government				
I-522-18-005-R	10/31/17	Closeout Audit of the Education Infrastructure Program of the Mérida Initiative and the Central America Regional Security Initiative (MERIDA/CARSI) Activity Managed by the Directorate of Major Infrastructure of IDECOAS - FHIS, Assistance Agreement 522-0441, January 1, 2017, to July 31, 2016	76	QC
I-522-18-009-R	11/20/17	Audit of the Millennium Challenge Account Under Alianza Para El Corredor Seco Activity, Assistance Agreements 522-0470 and 422-0502, January 1 to December 31, 2016		
I-522-18-010-R	11/21/17	Audit of the Directorate of Major Infrastructure of IDECOAS - FHIS's Management of the Community-Led Infrastructure Program in Honduras, Assistance Agreement 522-0441 and Development Objective Grant Agreement 522-0501, January 1 to December 31, 2016	63	QC
I-522-18-011-R	12/13/17	Closeout Audit of the Increase Sample for the Evaluation of Student End-of-Grade Academic Performance for 2015 Activity Managed by the Secretariat of Education, Assistance Agreement 522-0460, September 7, 2015, to March 15, 2016		
I-522-18-012-R	12/13/17	Closeout Audit of the Municipal Grant Challenge MUNASBAR/DIES Program, Managed by Association of Municipalities of the Southwest Region of the Department of Santa Barbara, Cooperative Agreement AID-522-A-14-00001, July 2, 2014, to September 30, 2016	159	QC
4-623-18-003-N	12/27/17	Agency-Contracted Closeout Audit of USAID Resources Managed by the Kenya Medical Supplies Authority Under Host Country Contract, Implementation Letter 12, October 1, 2016, to March 31, 2017		

QC: Questioned costs

UN: Unsupported costs

Financial Audits — USAID

(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

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
4-680-18-017-R	11/28/17	Audit of USAID Resources Managed by National Malaria Control Program in Benin Under Agreement DOAG-680-0233, Implementation letter N.19, December 12, 2014, to September 30, 2015	1 1	QC UN
4-623-18-037-R	12/19/17	Closeout Audit of USAID Resources Managed by the Intergovernmental Authority on Development in East Africa Under Limited Scope Grant Agreement LSGA6230009.02-3-60082 Through Multiple Implementation Letters, January 1, 2015, to December 31, 2016	23	QC
4-621-18-046-R	1/18/18	Audit of USAID Resources Managed by the Ministry of Health, Community Development, Gender, Elderly and Children, Through Kigoma Zonal Training Centre in Tanzania Under Strategic Objective Agreement 621-0011.01, Implementation Letter 52, July 1, 2014, to December 31, 2016	712 712	QC UN
4-621-18-047-R	1/22/18	Closeout Audit of USAID Resources Managed by the Ministry of Health and Community Development, Gender, Elderly and Children Through the Centre for Educational Development in Health Arusha in Tanzania Under Strategic Objective Agreement 621-0011.01, Implementation Letter 51, July 1, 2014, to December 31, 2016	316 315	QC UN
4-621-18-052-R	1/24/18	Audit of USAID Resources Managed by the Ministry of Health, Community Development, Gender, Elderly and Children Through the Primary Health Care Institute - Iringa in Tanzania Under Strategic Objective Agreement 621-0011.01, Implementation Letter 50, July 1, 2014, to December 31, 2016	640 634	QC UN
4-621-18-055-R	2/2/18	Audit of USAID Resources Managed by The President's Office, Ethics Secretariat, in Tanzania Under Grant Agreement No. 621-0014.08, Implementation Letter 1, January 1, 2013, to June 30, 2016	126 23	QC UN
4-621-18-056-R	2/2/18	Closeout Audit of USAID Resources Managed by the Ministry of Health - Zanzibar Malaria Elimination Program Under Cooperative Agreement 621-0011.01, Implementation Letters 45 and 53, July 1, 2014, to September 30, 2016		
4-641-18-063-R	3/20/18	Audit of USAID Resources Managed by National Health Insurance Authority in Ghana Under Implementation Letter 641-A11-FY15-IL#010, From February 9, 2015, to December 31, 2016	396 79	QC UN

Financial Audits — USAID

(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

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
4-641-18-064-R	3/22/18	Audit of USAID Resources Managed University of Cape Coast in Ghana Under Implementation Letter 641-A18-FY14-IL#007, From October 24 to September 31, 2016	368 361	QC UN
4-621-18-065-R	3/22/18	Closeout Audit of USAID Resources Managed by National Malaria Control Program in Tanzania, Under Agreement 621-0011.01, October 1, 2014, to December 31, 2016	28	QC
4-641-18-072-R	3/22/18	Audit of USAID Resources Managed by Council for Scientific and Industrial Research Savannah Agricultural Research Institute in Ghana Under Agreement 641-A18-FY14-IL#03, January 14, 2015, to December 31, 2016	787 757	QC UN
Foreign-Based Organizations				
I-524-18-001-N	11/20/17	Agency-Contracted Audit of the Familias Unidas por su Salud Project Managed by Federación Red NicaSalud, Cooperative Agreement 524-A-00-06-00005-00, April 01, 2011, to June 30, 2012	284 192	QC UN
I-519-18-001-R	10/25/17	Audit of Fundación Para la Educación Integral Salvadoreña's Management of the Education for Children and Youth Project in El Salvador, Cooperative Agreement 519-A-13-00001, January 1 to December, 31, 2016		
I-526-18-002-R	10/30/17	Audit of Federación de Cooperativas de Producción LTDA's Management of the Inclusive Value Chains for Rural Development Program, Cooperative Agreement AID-526-A-13-00002, January 1 to December 31, 2016	33	QC
I-538-18-003-R	10/30/17	Audit of the Caribbean Community Secretariat's Management of the Pan Caribbean Partnership Against HIV/AIDS Program, PEPFAR Regional Program Local Capacity Initiative, and Project Accountant, Under Multiple Implementation Letters, January 1, 2015, to December 31, 2016		
I-522-18-004-R	10/30/17	Audit of Save the Children Honduras' Management of the Strengthening Local Capacity to Build a Culture of Peace Program, Cooperative Agreement AID-522-A-13-00003, September 26, 2015, to December 31, 2016		
I-596-18-006-R	10/31/17	Audit of Fundación Crisálida Internacional's Management of the Youth and Community Development Program in El Salvador, Guatemala and Honduras, Cooperative Agreement AID-596-A-13-00001, January 1 to December 31, 2016	77	QC
I-517-18-007-R	11/3/17	Audit of Instituto Dominicano de Desarrollo Integral Under Multiple Awards, in Dominican Republic, 2016	1	QC

Financial Audits — USAID

(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

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
I-517-18-008-R	11/20/17	Audit of Entrena, S.R.L. Under two Awards in Dominican Republic, 2015-2016	7	QC
I-519-18-013-R	1/10/18	Audit of Adopt a School Cooperative Agreement 519-A-11-00001 and SolucionES Cooperative Agreement AID-519-A-12-00003, Managed by Fundación Empresarial Para el Desarrollo Educativo, January 1 to December 31, 2016		
I-596-18-014-R	1/10/18	Audit of Centro Agronómico Tropical de Investigación y Enseñanza's Management of the Regional Climate Change Program, Cooperative Agreement 596-A-13-00002 for the Period January 1 to December 31, 2016.		
I-514-18-015-R	1/10/18	Closeout Audit of the Inclusion for Community Development Program in Colombia Managed by Fundación Saldarriaga Concha, Cooperative Agreement AID-514-A-13-00001, January 1, 2016, to April 30, 2017		
I-514-18-016-R	1/22/18	Audit of Secretariado Nacional Pastoral Social's Management of the Strengthening Program of the Civil Society of Colombia, Cooperative Agreement AID-514-A-15-00004, May 20, 2015, to December 31, 2016	17 17	QC UN
I-521-18-017-R	1/23/18	Audit of Zanmi Lasanté's Management of the Border Health Activities in Haiti, Grant Agreement AID-521-G-15-00002, December 12, 2014, to December 31, 2016	19 3	QC UN
3-000-18-001-R	10/12/17	Audit of The Mentor Initiative Under Multiple USAID Agreements for the Fiscal Year Ended September 30, 2015	5 3	QC UN
3-000-18-002-R	10/17/17	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, 2009	16 14	QC UN
3-000-18-003-R	10/17/17	Audit of Violet Organization Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2016		
3-000-18-005-R	12/5/17	Audit of International Catholic Migration Commission Under USAID Agreement No. AID-OFDA-A-13-00039 for the Fiscal Year Ended December 31, 2014		
3-000-18-006-R	1/19/18	Audit of Polska Akcja Humanitarna Through Subgrant Agreements With Goal and Multiple Grant Agreements for the Fiscal Year Ended December 31, 2016		
3-000-18-007-R	1/30/18	Audit of the Centre for International Studies and Cooperation Under Multiple USAID Agreements for the Fiscal Year Ended March 31, 2011	192 192	QC UN

Financial Audits — USAID

(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

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
3-000-18-008-R	2/1/18	Audit of Save the Children Fund Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2013	277 274	QC UN
3-000-18-009-R	3/26/18	Audit of Premiere Urgence Internationale Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2016		
3-000-18-010-R	3/26/18	Audit of Solidarites International Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2016	2	QC
4-668-18-001-R	10/17/17	Audit of USAID Resources Managed by Stichting BRAC International in South Sudan Under Grant Agreement AID-668-G-14-00005, October 1, 2014, to September 30, 2016		
4-615-18-002-N	12/19/17	Agency-Contracted Audit of USAID Resources Managed by Kenya Medical Supplies Authority Under the Medical Commodities Program AID-615-C-15-00003, July 1, 2016, to June 30, 2017		
4-656-18-002-R	10/17/17	Audit of USAID Resources Managed by Centro de Aprendizagem e Capacitacao da Sociedade Civil (CESC) in Mozambique Under Cooperative Agreement AID-656-A-14-00011, October 1, 2015, to September 30, 2016	25 6	QC UN
4-114-18-003-R	10/17/17	Audit of USAID Resources Managed by International Alert in Multiple Countries Under Multiple Agreements, January 1 to December 31, 2016		
4-617-18-004-R	10/18/17	Audit of USAID Resources Managed by Uganda Health Marketing Group Under Multiple Agreements, October 1, 2015, to September 30, 2016	339	QC
4-674-18-005-R	10/18/17	Audit of USAID Resources Managed by AgriAids in South Africa Under Cooperative Agreement 674-A-12-00027, October 1, 2015, to September 30, 2016	50	QC
4-696-18-006-R	10/18/17	Audit of USAID Resources Managed by African Evangelistic Enterprise Rwanda Under Multiple Agreements, January 1 to December 31, 2016	26	QC
4-621-18-007-R	10/18/17	Audit of USAID Resources Managed by SAGCOT Centre Limited in Tanzania Under Multiple Agreements, January 1 to December 31, 2016		
4-685-18-008-R	10/18/17	Audit of USAID Resources Managed by Agency for the Development of Social Marketing in Senegal Under Cooperative Agreement AID-685-A-12-00002, From January 1, 2015, to December 31, 2015		

Financial Audits — USAID

(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

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
4-673-18-009-R	10/18/17	Closeout Audit of USAID Resources Managed by Society for Family Health Trust in Namibia Under Cooperative Agreement 674-A-00-11-00017-0, January 1, 2016, to March 31, 2017		
4-696-18-010-R	10/24/17	Audit of USAID Resources Managed by François-Xavier Bagnoud Rwanda Under Multiple Agreements, January 1 to December 31, 2016	3	QC
4-613-18-011-R	10/24/17	Audit of USAID Resources Managed by Mavambo Orphan Care in Zimbabwe Under Cooperative Agreement AID-613-A-15-000002, January 1 to December 31, 2016	7	QC
4-000-18-012-R	11/8/17	Audit of USAID Resources Managed by the Alliance for International Medical Action Under Multiple USAID Agreements Implemented in Multiple Countries, for the Fiscal Year Ended December 31, 2016		
4-674-18-013-R	11/8/17	Audit of USAID Resources Managed by the Association for Water and Rural Development in South Africa Under Cooperative Agreement AID-674-A-13-00008, for the Year Ended December 31, 2016	2	QC
4-613-18-014-R	11/8/17	Audit of USAID Resources Managed by Zimbabwe Lawyers for Human Rights Under Cooperative Agreement 613-A-12-00010, January 1 to December 31, 2016	63	QC
4-674-18-015-R	11/8/17	Audit of USAID Resources Managed by mother2mothers South Africa in Multiple Countries Under Multiple Agreements, January 1 to December 31, 2016	20	QC
4-620-18-016-R	11/27/17	Audit of USAID Resources Managed by Marie Stopes International Organisation in Nigeria Under Agreement AID-620-A-14-00001, Year Ended December 31, 2015	3	QC
4-611-18-018-R	12/4/17	Audit of USAID Resources Managed by Indaba Agricultural Policy Research Institute in Zambia Under Agreement AID-611-A-15-00006, January 1, 2016, to December 31, 2016	7	QC
4-613-18-019-R	12/4/17	Audit of USAID Resources Managed by Counselling Services Unit in Zimbabwe Under Agreement AID-613-A-12-00009, January 1, 2016, to December 31, 2016	32	QC
4-696-18-020-R	12/4/17	Audit of USAID Resources Managed by Caritas Rwanda Under Multiple Agreements, January 1 to December 31, 2016	23	QC
4-617-18-021-R	12/4/17	Audit of USAID Resources Managed by the AVSI Foundation Uganda Under Multiple Agreements, for the Fiscal Year Ended December 31, 2016		

Financial Audits — USAID

(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

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
4-613-18-022-R	12/4/17	Audit of USAID Resources Managed by Tree of Life Trust in Zimbabwe Under Cooperative Agreement AID-613-A-13-00001, January 1, 2016, to December 31, 2016	5	QC
4-620-18-023-R	12/4/17	Audit of USAID Resources Managed by Health Initiative for Safety and Stability in Africa implemented in Nigeria Under Cooperative Agreement AID-620-A-14-00007, January 1 to December 31, 2016		
4-613-18-024-R	12/4/17	Audit of USAID Resources Managed by Population Services Zimbabwe Under Cooperative Agreement AID-613-A-12-00004, Fiscal Year Ended December 31, 2016	24	QC
4-615-18-025-R	12/4/17	Audit of USAID Resources Managed by the Equity Group Foundation in Kenya Under Multiple Agreements for the Fiscal Year Ended December 31, 2016	86	QC
4-623-18-026-R	12/4/17	Audit of USAID Resources Managed by Amref Health Africa in Kenya Under Multiple Agreements, October 1, 2015, to December 31, 2016	364	QC
4-654-18-027-R	12/4/17	Audit of USAID Resources Managed by Ajuda de Desenvolvimento de Povo para Povo in Angola Under Multiple Agreements for the Fiscal Year Ended December 31, 2016		
4-656-18-028-R	12/4/17	Audit of USAID Resources Managed by N'weti Comunicação Para Saude in Mozambique Under Multiple Agreements, January 1 to December 31, 2016		
4-621-18-029-R	12/4/17	Closeout Audit of USAID Resources Managed by Ifakara Health Institute in Tanzania Under Cooperative Agreement AID-621-A-13-00006, July 1, 2015, to September 30, 2016		
4-621-18-030-R	12/4/17	Closeout 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, 2016		
4-696-18-031-R	12/4/17	Audit of USAID Resources Managed by Society for Family Health in Rwanda Under Agreement AID-696-A-13-00001, Year Ended December 31, 2016		
4-663-18-032-R	12/4/17	Audit of USAID Resources Managed by Adult and Non-Formal Education Association in Ethiopia Under Multiple Agreements, January 1 to December 31, 2016	14	QC
4-620-18-033-R	12/4/17	Audit of USAID Resources Managed by Widows and Orphans Empowerment Organization in Nigeria Under Cooperative Agreement AID-620-A-14-00005, for Fiscal Year Ended December 31, 2016		

Financial Audits — USAID

(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

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
4-620-18-034-R	12/4/17	Audit of USAID Resources Managed by Association for Reproductive and Family Health in Nigeria Under Multiple Agreements, for the Fiscal Year Ended December 31, 2016		
4-000-18-035-R	12/19/17	Audit of USAID Resources Managed by Alliance for a Green Revolution in Africa Under Multiple Agreements, January 1 to December 31, 2016	792 775	QC UN
4-674-18-036-R	12/19/17	Audit of USAID Resources Managed by BroadReach Healthcare in South Africa Under Multiple Agreements for the Year Ended December 31, 2016		
4-615-18-038-R	12/19/17	Audit of USAID Resources Managed by the Ananda Marga Universal Relief Team in Kenya Under Multiple USAID Agreements, January 1 to December 31, 2016	5	QC
4-663-18-039-R	12/19/17	Audit of USAID Resources Managed by Pro Pride in Ethiopia Under Multiple Agreements, January 1 to December 31, 2016		
4-673-18-040-R	12/19/17	Closeout Audit of USAID Resources Managed by Lifeline/Childline in Namibia Under Multiple Agreements, for the Fiscal Year Ended March 31, 2016		
4-674-18-041-R	12/19/17	Audit of Foundation for Professional Development in South Africa Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2016	21	QC
4-000-18-042-R	12/19/17	Audit of USAID Resources Managed by Centre for the AIDS Programme of Research in South Africa Under Multiple Agreements, January 1 to December 31, 2016		
4-674-18-043-R	12/19/17	Audit of USAID Resources Managed by Africa Health Placements NPC in South Africa Under Multiple Agreements from January 1 to December 31, 2016		
4-613-18-044-R	12/19/17	Audit of USAID Resources Managed by the Family Aids Caring Trust in Zimbabwe Under Multiple Agreements, for the Fiscal Year Ended December 31, 2016	42	QC
4-621-18-045-R	1/18/18	Closeout Audit of USAID Resources Managed by Deloitte Consulting Limited, Tanzania Under Cooperative Agreement 621-A-12-00004, January 1, 2016, to April 17, 2017		
4-615-18-048-R	1/22/18	Audit of USAID Resources Managed by MOI Teaching and Referral Hospital (MTRH) and Indiana University Subaward locally incurred costs in Kenya under Cooperative Agreement AID-615-A-12-00001 for the Year Ended June 30, 2017	182	QC
4-611-18-049-R	1/22/18	Closeout Audit of USAID Resources Managed by Caritas Zambia Under Multiple Agreements, December 18, 2014, to January 31, 2017	1	QC

Financial Audits — USAID

(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

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
4-621-18-050-R	1/22/18	Audit of USAID Resources Managed by Vodafone Foundation in Tanzania Under Cooperative Agreement AID-621-A-13-00007, October 1, 2014, Through March 31, 2016	2,729	QC
4-674-18-051-R	1/24/18	Audit of USAID Resources Managed by Stellenbosch University in South Africa Under Multiple Agreements, January 1 to December 31, 2016	37	QC
4-620-18-053-R	2/2/18	Closeout Audit of USAID Resources Managed by Marie Stopes International Organization Nigeria Under Cooperative Agreement AID-620-A-14-00001, January 1, 2016, to March 3, 2017	26	QC
4-611-18-054-R	2/2/18	Audit of USAID Resources Managed by Development Aid from People to People in Zambia Under Multiple Agreements, July 15, 2015, to December 31, 2016	5 5	QC UN
4-612-18-057-R	3/14/18	Closeout Audit of USAID Resources Managed by Farmers Union of Malawi Under Cooperative Agreement 612-A-13-00001, for the Year Ended December 31, 2016	48	QC
4-615-18-058-R	3/14/18	Audit of USAID Resources Managed by Centre for Health Solutions in Kenya Under Cooperative Agreement AID-615-A-13-00006, January 1, 2015, to December 31, 2016	540	QC
4-674-18-059-R	3/14/18	Audit of USAID Resources Managed by Child Welfare Bloemfontein and Child Line Free State in South Africa Under Cooperative Agreement AID-674-A-13-00003, April 1, 2016, to March 31, 2017	7 7	QC UN
4-663-18-060-R	3/14/18	Audit of USAID Resources Managed by Stand for Vulnerable Organization in Ethiopia Under Cooperative Agreement AID-663-A-15-00005, January 1 to December 31, 2016	5	QC
4-624-18-061-R	3/20/18	Audit of USAID Resources Managed by The Permanent Interstate Committee for Drought Control in the Sahel Under Multiple Agreements, January 01, 2016, to December 31, 2016	83 83	QC UN
4-611-18-062-R	3/20/18	Audit of USAID Resources Managed by Bio Carbon Partners Limited in Zambia Under Agreement AID-611-A-14-00001, January 01, 2016, to December 31, 2016	108 67	QC UN
4-674-18-066-R	3/22/18	Audit of USAID Resources Managed by University of South Africa Under Multiple Agreements, January 1 to December 31, 2016	336 2	QC UN
4-674-18-067-R	3/22/18	Audit of USAID Resources Managed by National Association of Child Care Workers in South Africa Under Multiple Agreements, April 1, 2016, to March 31, 2017		

Financial Audits — USAID

(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

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
4-674-18-068-R	3/22/18	Audit of USAID Resources Managed by Networking HIV/AIDS Community of Southern Africa Under Multiple Agreements, April 1, 2016, to March 31, 2017	4 4	QC UN
4-613-18-069-R	3/22/18	Audit of USAID Resources Managed by Linkages for Economic Advancement of the Disadvantaged in Zimbabwe Under Cooperative Agreement AID-613-A-15-00006, August 1, 2016, to July 31, 2017	22	QC
4-674-18-070-R	3/22/18	Audit of USAID Resources Managed by Hospice Palliative Care Association of South Africa NPC Under Cooperative Agreement AID-674-A-13-00016, April 1, 2016, to March 31, 2017		
4-611-18-071-R	3/22/18	Audit of USAID Resources Managed by Zambia Centre for Communication Programmes Under Cooperative Agreement AID-611-A-13-00003, January 1 to December 31, 2016	16 16	QC UN
4-674-18-073-R	3/22/18	Audit of USAID Resources Managed by Children in Distress Network in South Africa Under Cooperative Agreement AID-674-A-13-00011, April 1, 2017, to March 31, 2017		
4-611-18-074-R	3/22/18	Audit of USAID Resources Managed by Society For Family Health Limited in Zambia Under Multiple Agreements, for the Year Ended December 31, 2016		
4-641-18-075-R	3/22/18	Audit of USAID Resources Managed by Ghana Integrity Initiative Under Cooperative Agreement AID-641-A-14-00007, October 1, 2014, to December 31, 2016		
4-611-18-076-R	3/22/18	Audit of USAID Resources Managed by Churches Health Association of Zambia Under Agreement 611-A-16-00003, December 9, 2015, to December 31, 2016	106	QC
4-674-18-077-R	3/22/18	Audit of USAID Resources Managed by Childline Mpumalanga in South Africa Under Cooperative Agreement AID-674-A-13-00010, April 1, 2016, to March 31, 2017	50	QC
5-442-18-001-R	10/6/17	Financial Audit of the Rehabilitation and Prosthetics Program for Persons With Disabilities in Cambodia Managed by Veterans International Cambodia, Grant Agreement AID-442-G-15-00007, January 1 to December 31, 2016		
5-492-18-002-R	10/11/17	Financial Audit of the Communication for Health Advancement Through Networking and Governance Enhancement Project in the Philippines Managed by Campaigns & Grey Philippines, Contract AID-492-C-13-00005, January 1 to December 31, 2016	9	QC

Financial Audits — USAID

(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

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
5-442-18-003-R	11/2/17	Financial Audit of the HIV/AIDS Flagship Project in Cambodia Managed by Khmer HIV/AIDS NGO Alliance, Cooperative Agreement AID-442-A-13-00001, January 1 to December 31, 2016		
5-176-18-004-R	11/3/17	Financial Audit of the Good Governance Initiative Fund Project in the Republics of Kazakhstan and Tajikistan Managed by Eurasia Foundation of Central Asia, Cooperative Agreement AID-176-A-14-00007, January 1 to December 31, 2016		
5-442-18-005-R	11/13/17	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, January 1 to December 31, 2016		
5-367-18-006-R	12/13/17	Financial Audit of National Society for Earthquake Technology - Nepal under Multiple USAID Awards in Nepal, July 17, 2015, to July 15, 2016	254	QC
5-492-18-007-R	12/19/17	Financial Audit of the Education Governance Effectiveness Program in the Philippines Managed by Synergeia Foundation, Inc., Cooperative Agreement AID-492-A-13-00008, January 1 to December 31, 2016		
5-440-18-008-R	1/24/18	Financial Audit of the Center for Community Health Research and Development Under Multiple USAID Agreements in Vietnam, January 1 to December 31, 2016	4	QC
5-492-18-009-R	1/31/18	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, 2016		
5-391-18-010-R	1/31/18	Financial Audit of the Citizens' Voice Project in Pakistan Managed by the Trust for Democratic Education and Accountability, Contract AID-391-C-11-00001, July 1, 2015, to June 30, 2016	2	QC
5-391-18-011-R	2/14/18	Financial Audit of the U.S.-Pakistan Center for Advanced Studies in Agriculture and Food Security Program in Pakistan Managed by the University of Agriculture, Faisalabad, Cooperative Agreement AID-391-A-15-00002, July 1, 2015, to June 30, 2016		
5-391-18-012-R	2/28/18	Financial Audit of the National Education Development Partners Group Secretariat and Mapping Activity Project in Pakistan Managed by the Semiotics Consultants (Private) Limited, Contract AID-391-C-15-00002, May 6, 2015, to June 30, 2016	132	QC

Financial Audits — USAID

(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

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
5-386-18-013-R	3/15/18	Financial Audit of the Agriculture Innovation Bridge: Feed the Future India Kenya Dairy Development Project in Kenya Managed by IL&FS Cluster Development Initiative Limited, Cooperative Agreement AID-386-A-14-00008, April 1, 2015, to March 31, 2016	73 73	QC UN
5-388-18-014-R	3/27/18	Financial Audit of the Innovation for Improving Early Grade Reading Activity Project in Bangladesh Managed by the Bangladesh Rural Advancement Committee, Grant Agreement AID-388-G-15-00001, June 1, 2015, to December 31, 2016	30 30	QC UN
5-386-18-015-R	3/28/18	Financial Audit of the Feed the Future India Africa Innovation Transfer Platform Project, Managed by Ashwattha Advisors Private Limited, Cooperative Agreement AID-386-A-14-00002, April 1, 2016, to March 31, 2017	762 1	QC UN
8-294-18-001-O	10/3/17	Closeout Examination of Good Shepherd Engineering and Computing Company's Compliance With the Terms and Conditions of its Subcontract 24043-14-WB-SA031C, Under Prime, Global Communities, Local Government and Infrastructure Program, Cooperative Agreement 294-A-00-10-00211-00, February 19, 2014, to April 30, 2015		
8-111-18-001-R	10/9/17	Fund Accountability Statement Audit of Partnership for Rural Prosperity Program Managed by Small and Medium Entrepreneurship Development National Center of Armenia Fund, Cooperative Agreement AID-111-A-13-00001, January 1 to December 31, 2015		
8-294-18-002-O	10/3/17	Closeout Examination of Khalil Contracting Establishment's Compliance With the Terms and Conditions of its Subcontract 24043-15-CW-SA001, Under Prime, Global Communities, Local Government and Infrastructure Program, Cooperative Agreement 294-A-00-10-00211-00, May 21, 2015, to February 7, 2017		
8-294-18-002-R	11/6/17	Fund Accountability Statement Closeout Audit of History Through the Human Eye Project Managed by Parents Circle-Families Forum, in West Bank and Gaza, Cooperative Agreement 294-A-00-10-00105-00, October 1, 2011, to June 30, 2012		

Financial Audits — USAID

(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

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
8-294-18-003-O	10/3/17	Closeout Examination of RCC for General Contracting Company's Compliance With the Terms and Conditions of its Subcontract 24043-14-SW-SA027, Under Prime, Global Communities, Local Government and Infrastructure Program, Cooperative Agreement 294-A-00-10-00211-00, August 17, 2014, to October 1, 2015		
8-168-18-003-R	11/28/17	Fund Accountability Statement Audit of Mozaik Community Development Foundation, Women Empowerment through Organic Farming in Bosnia and Herzegovina Project, Cooperative Agreement 168-A-00-10-00103-00 (Closeout Audit), Peacing the Future Together Youth Banks Program, Cooperative Agreement 168-A-00-10-00101-00, New Reconciliation Activity in Bosnia and Herzegovina, Agreement AID-168-A-13-00007, Growth-Oriented Local Development Program in Bosnia and Herzegovina Under Prime, Deloitte Consulting LLP, Subcontract AID-168-C-13-00001, January 1 to December 31, 2013		
8-294-18-004-O	10/3/17	Closeout Examination of Arabtech Jaradaneh Engineering & Architects' Compliance With the Terms and Conditions of its Subcontracts 12-4054, 12-4060, 13-4147, 13-4148, and 13-4149 Under Prime, Black and Veatch Special Projects Corporation, Infrastructure Needs Program II, Indefinite Quantity Contract 294-I-00-10-00205-00, for the Period March 11, 2013, to September 30, 2015		
8-294-18-004-R	11/28/17	Fund Accountability Statement Closeout Audit of Friends of the Earth in the Middle East for Environmental Development, Sub-award Under Prime, Eco-Peace Middle East Environment NGO Forum, Green Economy Initiatives in the Good Water Neighbors Network of Communities in West Bank and Gaza, Cooperative Agreement 294-A-13-00017, October 1, 2013, to September 15, 2015	10	QC
8-112-18-005-R	12/3/17	Fund Accountability Statement Audit of Transparency Azerbaijan Public Anti- Corruption Association, Azerbaijan Partnership for Transparency Project, Cooperative Agreement AID-112-A-12-00003, Support to Development of Small Entrepreneurship Project, Subgrant MESP-K-06 Under Prime, Entrepreneurship Development Foundation, Cooperative Agreement AID-112-A-12-0001, and Increase Organization Capacity Project, Subgrant BLCD-OCD-08, Under Prime, Chemonics International Inc., Cooperative Agreement AID-112-C-12-00001, January 1 to December 31, 2015		

Financial Audits — USAID

(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

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
8-294-18-006-O	10/12/17	Closeout Compliance Examination of Nahaleen Main Pipeline, Subcontract APCO-0029 Awarded to Al Fakher Company for Construction, Under Task Order 294-TO-13-00015 of Prime APCO/ArCon Construction and Services, L.L.C, Infrastructure Needs Program II in West Bank and Gaza, Indefinite Quantity Contract AID-294-I-00-12-00005, September 1, 2014, to September 19, 2015		
8-263-18-006-R	12/4/17	Fund Accountability Statement Audit of Blue Moon Ltd, Premium Project for Egyptian Small Growers in Egypt, Cooperative Agreement AID-263-A-11-00008, August 1, 2015, to September 30, 2016		
8-294-18-007-O	11/28/17	Closeout Examination of Abu Dayya and Salman Company for Contracting and General Trading's Compliance with Terms and Conditions of Subcontract CD2-WS-GS-048, 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, March 18 to October 11, 2015		
8-165-18-007-R	12/4/17	Fund Accountability Statement Audit of Macedonian Young Lawyers Association, USAID Defending Human Rights Project, Cooperative Agreement AID-165-A-14-00001, January 1 to December 31, 2015		
8-294-18-008-O	11/28/17	Closeout Examination of Arrwaq Co. for Contracting and General Trading's Compliance With Terms and Conditions of Subcontract CD2-SA-GS-058 UnderPrime, American Near East Refugee Aid, Palestinian Community Infrastructure Development Program in West Bank and Gaza, Cooperative Agreement AID-294-A-13-00005-00, August 16 to December 14, 2015		
8-165-18-008-R	12/4/17	Fund Accountability Statement Audit of Rural Development Network of the Republic of Macedonia, Adaptation to Climate Change in Agriculture Project, Cooperative Agreement AID-165-A-12-00003, January 1 to December 31, 2015		
8-294-18-009-O	12/14/17	Compliance Examination of Al-Remah General Contracting Company, Fixed Price Subcontract CDI-SA-SWB-032 Under Prime, ANERA, Cooperative Agreement AID-294-A-13-00005-00, Palestinian Community Infrastructure Development Program, October 16, 2015, to December 3, 2016		

Financial Audits — USAID

(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

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
8-294-18-010-O	12/14/17	Closeout Examination of Bethlehem University's Compliance With Terms and Conditions of Subcontract 15 Under Prime, America-Mideast Educational and Training Services, Inc., Palestinian Faculty Development Program in West Bank and Gaza, Award 294-A-00-05-00234-00, February 1, 2011, to June 30, 2012		
8-114-18-010-R	12/4/17	Funds Accountability Statement Closeout Audit of the International Society for Fair Elections and Democracy, Support Local Self-Governance and Reforms in Georgia, Cooperative Agreement AID-114-A-14-00001, January 1 to December 31, 2015		
8-294-18-011-O	12/26/17	Closeout Compliance Examination of Al-Tayma Company for Contracting, Fixed Price Subcontract CD2-SA-NWB-065 Under Prime, ANERA, Cooperative Agreement AID-294-A-13-00005-00, Palestinian Community Infrastructure Development Program, March 6, 2016, to March 30, 2017		
8-182-18-011-R	12/5/17	Fund Accountability Statement Audit of Terre Des Hommes, United Against Child Trafficking Program in Albania, Grant Agreement AID-182-G-14-000001, January 1 to December 31, 2015	20 20	QC UN
8-294-18-012-O	12/26/17	Closeout Compliance Examination of FARASH General Contracting Company, Fixed Price Subcontract CD2-SA-SWB-064 Under Prime, ANERA, Cooperative Agreement AID-294-A-13-00005-00, Palestinian Community Infrastructure Development Program, July 13, 2015, to September 30, 2016		
8-121-18-012-R	12/5/17	Fund Accountability Statement Audit of All-Ukrainian Charitable Organization, All-Ukrainian Network of People Living With HIV/AIDS-Reducing HIV-Related Stigma and Discrimination for Most-At-Risk Populations in Health Care Facilities in Ukraine, Cooperative Agreement AID-121-A-13-00006, for the Year Ended December 31, 2014		
8-294-18-013-O	12/26/17	Closeout Compliance Examination of Middle East Development Associates LTD. Fixed Price Subcontract CD2-SA-GS-057 Under Prime, ANERA, Cooperative Agreement AID-294-A-13-00005-00, Palestinian Community Infrastructure Development Program, December 31, 2015, to December 5, 2016		

Financial Audits — USAID

(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

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
8-294-18-014-O	12/26/17	Closeout Compliance Examination of Balsam Company for General Contracting, Fixed Price Subcontract CD2-SA-NWB-063 Under Prime, ANERA, Cooperative Agreement AID-294-A-13-00005-00, Palestinian Community Infrastructure Development Program, August 10, 2015, to August 24, 2016		
8-165-18-014-R	12/14/17	Fund Accountability Statement Audit of Macedonian Center for International Cooperation, USAID Macedonia Anti-Corruption Program, Cooperative Agreement AID-165-A-13-00004, January 1 to December 31, 2015	4 1	QC UN
8-294-18-015-O	1/2/18	Closeout Compliance Examination of Al-Amara Company for Engineering Constructions, Fixed Price Subcontract CD2-Y-SWB-049 Under Prime, ANERA, Cooperative Agreement AID-294-A-13-00005-00, Palestinian Community Infrastructure Development Program, August 3, 2015, to February 28, 2017		
8-306-18-016-R	12/21/17	Fund Accountability Statement Closeout Audit of Turquoise Mountain Trust, Under Turquoise Mountain Smithsonian Exhibition, Grant Agreement AID-306-G-15-00003, January 1, 2016, to March 31, 2017		
8-294-18-017-R	12/21/17	Fund Accountability Statement Closeout Audit of Eco-Peace, Friends of the Earth Middle East, Promoting Water Conservation and Environmental Education in Jerusalem Good Water Neighbors Program in West Bank and Gaza, Cooperative Agreement 294-A-00-10-00206-00, September 30, 2012, to December 31, 2013	1	QC
8-165-18-018-R	12/21/17	Fund Accountability Statement Closeout Audit of the Foundation Open Society Macedonia, Civil Society Project, Cooperative Agreement AID-165-A-12-00004, January 1 to December 31, 2016		
8-121-18-022-R	12/24/17	Fund Accountability Statement Audit of Initiative Center to Support Social Action “Ednannia”, Ukraine Civil Society Capacity Building Project, Agreement AID-121-A-14-00003, Marketplace to Improve Technical and Organizational Capacities of Ukrainian HIV Service Providers Project, Subgrant Agreement 380A0753, and Marketplace to Improve Technical and Organizational Capacities of Ukrainian HIV Service Providers Project (Closeout), Subgrant Agreement 380A0715, for the Year Ended December 31, 2015		

Financial Audits — USAID

(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

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
8-294-18-023-R	12/26/17	Cost Representation Statement Closeout Audit of House of Water and Environment, Infrastructure Needs Program II Under Prime Black and Veatch Special Projects Corporation, Indefinite Quantity Contract 294-I-00-10-00205-00, June 6, 2013, to September 30, 2015	260	QC
8-114-18-024-R	12/26/17	Fund Accountability Statement Closeout Audit of Coalition for Independent Living, Disability Advocacy Project in Georgia, Cooperative Agreement AID-114-A-12-00004, Protecting the Voting Rights of Persons with Disabilities, Subaward Agreement S-14-096 Under Consortium for Electoral and Political Processes, and Georgian Wheelchair Production Network, Subaward Agreement DFD-A-00-08-00260-00 Under World Institute on Disability, for the Year Ended December 31, 2014	2 2	QC UN
8-294-18-026-R	1/29/18	Fund Accountability Statement Audit of Save a Child's Heart Under Heart of the Matter Project in West Bank & Gaza, Cooperative Agreement AID-294-A-13-00016, October 1, 2014, to December 31, 2015		
8-263-18-027-R	1/30/18	Fund Accountability Statement Audit of Chemonics Egypt Consultants, Construction Monitoring, Projects Oversight and Engineering Support to USAID/Egypt, Agreement AID-263-C-15-00003, July 15, 2015, to July 31, 2016		
8-294-18-029-R	1/31/18	Fund Accountability Statement Audit of TSOFEN High Technology Centers Ltd, Under Building Equitable and Sustainable Relations Through Hi Tech, in West Bank & Gaza, Cooperative Agreement AID-294-A-14-00010, September 23, 2014, to December 31, 2015		
8-167-18-030-R	3/22/18	Fund Accountability Statement Audit of Community Development Fund Under USAID Advancing Kosovo Together-Local Solution, Cooperative Agreement AID-167-A-14-00008, January 1 to December 31, 2015		
8-121-18-031-R	3/26/18	Fund Accountability Statement Audit of USAID Resources Managed by Agrarian Marketing Development Institute, Sustainable Water Supply for Agricultural Development Roll-Out Project in Ukraine, Agreement AID-121-A-5-00002, for the Year Ended December 31, 2016		
8-121-18-032-R	03/26/18	Financial Audit of Costs Incurred by Ukrainian Association of Local Governments, Under Multiple Awards in Ukraine, for the Year Ended December 31, 2016		

Financial Audits — USAID

(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

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
8-121-18-033-R	3/26/18	Fund Accountability Statement Audit of USAID Resources Managed by All-Ukrainian Public Organization; Institute for Budgetary and Socio-Economic Research, Municipal Finance Strengthening Initiative MFSI II Roll-out Program in Ukraine, Agreement AID-121-A-11-00006, for the Year Ended December 31, 2016		
8-121-18-034-R	3/26/18	Fund Accountability Statement Audit of USAID Resources Managed by All-Ukrainian Public Organization; Civil Network OPORA, Under Multiple Awards in Ukraine, for the Year Ended December 31, 2014		
8-114-18-035-R	3/26/18	Fund Accountability Statement Audit of USAID Resources Managed by Child Family Society, Reading for Better Future in Georgia, Agreement AID-114-A-13-00001, for the Year Ended December 31, 2014		
8-121-18-036-R	3/26/18	Fund Accountability Statement Audit of USAID Resources Managed by All-Ukrainian Public Organization; Civil Network OPORA, Under Multiple Awards in Ukraine, for the Year Ended December 31, 2015		
8-114-18-037-R	3/27/18	Fund Accountability Statement Audit of Coalition for Independent Living Under Multiple Awards in Georgia, for the Year Ended December 31, 2013	2	QC
8-121-18-039-R	3/27/18	Fund Accountability Statement Audit of All-Ukrainian Public Non-Profit Organization, Institute for Budgetary and Socio-Economic Research, Municipal Finance Strengthening Initiative Roll-out in Ukraine, Cooperative Agreement 121-A-11-00006, January 1 to December 31, 2015		
8-113-18-040-R	3/29/18	Fund Accountability Statement Audit of Europejskie Radio dla Białorusi Sp. z o.o., Support to European radio for Belarus, Agreement AID-113-A-14-0002, January 1 to December 31, 2015	11	QC
8-121-18-041-R	3/29/18	Fund Accountability Statement Audit of All-Ukrainian Charitable Organization, Municipal Development Institute, Under Multiple Awards in Ukraine, for the Year Ended December 31, 2015	3	QC
8-165-18-042-R	3/29/18	Fund Accountability Statement Audit of Association for Emancipation, Solidarity, and Equality of Women of Republic of Macedonia, Legal Protection of Women Victims of Gender Based Violence and Discrimination Project, Cooperative Agreement AID-165-A-14-00002, for the Year Ended December 31, 2015		

Financial Audits — USAID

(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

Issued October 1, 2017–March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
8-121-18-043-R	3/29/18	Fund Accountability Statement Audit of USAID Resources Managed by Association of Ukrainian Cities, Under Multiple Awards in Ukraine, for the Year Ended December 31, 2015		
Local Currency Trust Fund				
5-492-18-001-N	10/25/17	Financial Audit of USAID/Philippines' Peso Trust Fund for Operating Expenses, January 1 to December 31, 2016		
5-383-18-002-N	1/17/18	Financial Audit of USAID/Sri Lanka's Rupee Trust Fund, April 1, 2011, to March 31, 2015		
5-383-18-003-N	1/17/18	Financial Audit of USAID/Sri Lanka's Rupee Trust Fund, April 1, 2016, to March 31, 2017		
5-497-18-004-N	2/20/18	Financial Audit of USAID/Indonesia's Rupiah Trust Fund, for the Fiscal Years Ended September 30, 2016, and 2017		
8-278-18-005-O	10/5/17	Agreed Upon Procedures Performed on the Government of Jordan Owned Local Currency Trust Fund Managed by USAID/Jordan, Call Order AID-278-E-16-00002/AID-278-BC-17-00003, for the Fiscal Years 2015, and 2016		
U.S.-Based Contractors				
3-000-18-001-I	10/12/17	Audit of Incurred Costs for Planning and Learning Technologies, Inc. for Fiscal Years Ended December 31, 2009 Through 2011	132 132	QC UN
3-000-18-002-I	10/17/17	Audit of Incurred Costs for Futures Group for the Fiscal Years Ended December 31, 2009, Through 2011	12,690 12,285	QC UN
3-000-18-002-N	10/13/17	Closeout Audit of Costs Incurred by PAE Government Services, Inc. in Liberia and the United States Under an Ebola-Related Award		
3-000-18-003-I	10/30/17	Audit of Incurred Costs for AMEX International, Inc. for the Fiscal Years Ended December 31, 2008, Through 2010	3,169 3,169	QC UN
3-000-18-004-I	10/30/17	Audit of Incurred Costs for Planning and Learning Technologies, Inc. for Fiscal Years Ended December 31, 2012, and 2013	87 87	QC UN
3-306-18-004-R	10/30/17	Audit of Costs Incurred In Afghanistan by Chemonics International, Inc. Under Multiple USAID Contracts for the Periods January 1, 2015, to December 31, 2015, August 10, 2014, to December 31, 2015, and April 21, 2015, to December 31, 2015		
3-000-18-005-I	11/14/17	Audit of Incurred Costs for Fintrac, Inc. for the Fiscal Years Ended December 31, 2013, and 2014		
3-000-18-006-I	11/14/17	Audit of Incurred Costs for Avenir Health for Development, LLC for the Fiscal Years Ended December 31, 2013, and 2014		

Financial Audits — USAID

(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

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
3-000-18-007-I	11/15/17	Audit of Incurred Costs for O'Brien & Associates International, Inc. for the Fiscal Years Ended December 31, 2008 Through 2010		
3-000-18-008-I	11/27/17	Examination of Costs Claimed for O'Brien & Associates International, Inc. for the Fiscal Years Ended December 31, 2011 Through 2013		
3-000-18-008-N	2/20/18	Closeout Audit of Costs Incurred by Chemonics To Pursue a Peaceful Transition to a Democratic and Stable Syria, Under Award AID-OAA-TO-13-00003, January 7, 2013, to October 6, 2016	5,588 5,588	QC UN
3-000-18-009-I	11/27/17	Examination of Incurred Cost Proposals for Pragma Corporation for Fiscal Years Ended December 31, 2012, and 2013	614 614	QC UN
3-000-18-010-I	12/5/17	Examination of Incurred Costs for Land O'Lakes, Inc. for Fiscal Years Ended December 31, 2009, Through 2011		
3-000-18-011-I	12/11/17	Examination of Costs Claimed for Tetra Tech DPK for the Fiscal Years Ended September 29, 2013, September 26, 2014, and September 27, 2015		
3-000-18-012-I	12/15/17	Examination of Incurred Costs for University Research Co., LLC for the Fiscal Years Ended September 30, 2010 Through 2012	15 14	QC UN
3-000-18-013-I	12/21/17	Performance Audit over the Adequacy and Cost Accounting Standards Compliance of the Disclosure Statement, Revision I for Tetra Tech ES, Inc.		
3-000-18-014-I	12/21/17	Examination of Incurred Costs for John Snow, Inc. for the Fiscal Years Ended December 31, 2011, and 2012		
3-000-18-015-I	1/11/18	Examination of Incurred Costs for Checchi & Company Consulting, Inc. for the Fiscal Years Ended June 30, 2012, and 2013	6 6	QC UN
3-000-18-016-I	12/22/17	Performance Audit Over the Adequacy of John Snow, Inc.'s Accounting System		
3-000-18-017-I	1/11/18	Examination of Direct Costs Claimed for Parsons Government Services, Inc. for the Fiscal Years Ended December 30, 2011, and December 28, 2012	15 15	QC UN
3-000-18-018-I	1/16/18	Performance Audit Over the Adequacy of The Kaizen Company's Accounting System		
3-000-18-019-I	1/18/18	Performance Audit on the Adequacy and Cost Accounting Standards Compliance of the Disclosure Statement, Revision 3 for Associates in Rural Development		

Financial Audits — USAID

(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

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
3-000-18-020-I	1/19/18	Performance Audit over the Adequacy and Cost Accounting Standards Compliance of the Disclosure Statements, Revisions 3 and 4 for DAI Global, LLC		
3-000-18-021-I	1/19/18	Performance Audit Over the Adequacy and Cost Accounting Standards Compliance of the Disclosure Statement, Revision 3 for FH I 360		
3-000-18-022-I	1/25/18	Examination of Incurred Costs for The QED Group for the Fiscal Year Ended December 31, 2013	11 11	QC UN
3-000-18-023-I	1/25/18	Performance Audit on the Adequacy and Cost Accounting Standards Compliance of the Disclosure Statement, Revision 3A for Management Sciences for Health, Inc.		
3-000-18-024-I	1/26/18	Performance Audit on the Adequacy of the Disclosure Statement, Revision I for Tetra Tech, Inc. Engineering Architectural Services		
3-000-18-025-I	3/1/18	Examination of Management's Assertions Over Incurred Cost Proposals by Futures Group for the Fiscal Years Ended December 31, 2006, Through 2008	23,158 23,158	QC UN
8-267-18-001-D	11/2/17	Costs Incurred Audit of Iraq Provincial Economic Growth (PEG) Program of Louis Berger Group, Inc., USAID Contract 267-C-00-08-00500, February 1, 2009, Through March 31, 2013	910 811	QC UN
8-294-18-001-N	12/14/17	Cost Representation Statement Audit of Chemonics International Inc., Palestinian Integrated Trade Arrangement Project in West Bank and Gaza, Task Order PCE-I-22-98-00015-00, September 29, 2008, to September 29, 2009		
8-267-18-002-D	1/30/18	Independent Audit of Costs Incurred and Billed by Management Systems International, Inc., USAID Contract AID-267-C-11-00005, April 1, 2014, Through June 30, 2015		
8-306-18-002-N	2/25/18	Schedule of Costs Incurred Audit of ICF Macro Inc., Under Demographic and Health Surveys Program in Afghanistan, Contract AID-OAA-C-13-00095, September 9, 2013, to December 31, 2015		
8-267-18-003-D	1/30/18	Independent Audit of Costs Billed by Research Triangle Institute, Subcontract 606200.01.11.003.SUB, Under USAID Contract AID-267-C-11-00005 With Management Systems International, for the Period April 1, 2014, Through June 30, 2015		

Financial Audits — USAID

(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

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
8-306-18-005-N	2/26/18	Audit of Costs Incurred by Partnership for Supply Chain Management in Afghanistan, Under Contract AID-GPO-I-03-05-00032, June 1, 2009, to September 26, 2015		
8-306-18-007-N	3/22/18	Schedule of Costs Incurred Audit of Amec Foster Wheeler Environment & Infrastructure, Inc., Under Technical Assistance to the Ministry of Public Works of Afghanistan, Contract AID-306-C-14-00011, August 3, 2014, to December 31, 2015		
8-306-18-008-N	3/25/18	Audit of Costs Incurred by International Relief and Development, Under Engineering, Quality Assurance, and Logistical Support Program in Afghanistan, Contract 306-C-00-11-00512, April 1 to December 31, 2015		
8-294-18-013-R	12/14/17	Cost Representation Statement Audit of Chemonics International Inc., Enhanced Palestinian Justice Program in West Bank and Gaza, Contract 294-C-13-00006, September 30, 2013, to December 31, 2015		
8-294-18-020-R	12/21/17	Cost Representation Statement Audit of Development Alternatives, Inc., the Competitiveness Project in West Bank and Gaza, Contract AID-294-C-12-00001, January 1 to December 31, 2016		
U.S.-Based Grantees				
3-000-18-001-E	1/19/18	Audit of the Romanian-American Investment Foundation for the Fiscal Year Ended September 30, 2017		
3-000-18-001-N	2/1/18	Closeout Audit of Costs Incurred by Partners in Health in Liberia, Sierra Leone, and the United States Under Multiple Ebola-Related Awards, 2014-2015 - Re-issued	2,501 436	QC UN
3-000-18-001-T	10/11/17	Title 2 CFR Part 200 Audit of The American University in Cairo for the Fiscal Year Ended June 30, 2016		
3-000-18-002-E	3/5/18	Audit of Western NIS Enterprise Fund for the Fiscal Year Ended September 30, 2017		
3-000-18-002-T	10/12/17	Title 2 CFR Part 200 Audit of The Nature Conservancy (TNC) for the Fiscal Year Ended June 30, 2016		
3-000-18-003-N	1/30/18	Closeout Audit of Costs Incurred by GOAL in Liberia, Sierra Leone and Syria, Under Multiple Ebola Virus Disease-Related and Operation Inherent Resolve Awards, 2013-2017	134 134	QC UN
3-000-18-003-T	10/11/17	Title 2 CFR Part 200 Audit of Catholic Relief Services - United States Conference of Catholic Bishops and Affiliates for the Fiscal Year Ended September 30, 2016	79 79	QC UN

Financial Audits — USAID

(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

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
3-000-18-004-N	1/30/18	Closeout Audit of Costs Incurred by IRD in Syria, Jordan, and Iraq Under Multiple Syria Conflict-Related Awards, 2013-2017	8 8	QC UN
3-000-18-004-T	10/23/17	Title 2 CFR Part 200 Audit of Population Services International for the Fiscal Year Ended December 31, 2016	8	QC
3-000-18-005-N	1/30/18	Closeout Audit of Costs Incurred by Catholic Relief Services in Syria Under Multiple USAID Agreements for the Periods, January 25, 2013, Through October 29, 2015; September 1, 2015, Through November 30, 2016, and January 29, 2015, Through December 31, 2016	4,779 4,774	QC UN
3-000-18-005-T	10/30/17	Title 2 CFR Part 200 Audit of the National Democratic Institute for International Affairs for the Fiscal Year Ended September 30, 2016	39	QC
3-000-18-006-N	2/01/18	Financial and Closeout Audit of Costs Incurred by International Medical Corps in Syria and Neighboring Countries, and in West Africa, Under Multiple Syria Conflict-Related and Ebola Virus Disease-Related Awards, 2012-2016	14,683 260	QC UN
3-000-18-006-T	10/30/17	Title 2 CFR Part 200 Audit of Population Services International for the Fiscal Year Ended December 31, 2015		
3-000-18-007-N	2/2/18	Financial and Closeout Audit of Costs Incurred by International Rescue Committee in Liberia, Sierra Leone, Syria and Neighboring Countries Under Multiple Ebola-Related and Syria Conflict-Related Awards, 2013-2017	6,402 6,387	QC UN
3-000-18-007-T	11/14/17	OMB Circular A-133 Audit of Management Sciences for Health, Inc. for the Fiscal Year Ended June 30, 2015	15	QC
3-000-18-008-T	12/5/17	OMB Circular A-133 Audit of International Relief and Development Holdings, Inc. and Affiliates for Fiscal Year Ended December 31, 2014		
3-000-18-009-T	12/5/17	OMB Circular A-133 Audit of Conservation Strategy Fund for the Fiscal Year Ended December 31, 2014		
3-000-18-010-T	12/15/17	Title 2 CFR Part 200 Audit of International Relief and Development Holdings, Inc. and Affiliates for the Fiscal Year Ended December 31, 2015		
3-000-18-011-T	2/27/18	Title 2 CFR Part 200 Audit of CARE USA and Subsidiaries for the Fiscal Year Ended June 30, 2016		
3-000-18-012-T	3/6/18	Title 2 CFR Part 200 Audit of the Jane Goodall Institute for Wildlife Research, Education and Conservation and Related Entity for the Fiscal Year Ended December 31, 2015		
3-000-18-013-T	3/21/18	OMB Circular A-133 Audit of World Concern Development Organization for the Fiscal Year Ended June 30, 2015		

Financial Audits — USAID

(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

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
3-000-18-014-T	3/27/18	OMB Circular A-133 Audit of American Community School for the Fiscal Year Ended June 30, 2015		
3-000-18-015-T	3/28/18	Title 2 CFR Part 200 Audit of Adventist Development and Relief Agency International for the Fiscal Year Ended December 31, 2016		
4-623-18-001-N	11/28/17	Agency-Contracted Audit of Locally Incurred Costs in USAID Resources Managed by African Development Solutions in Kenya Under Agreement AID-623-A-12-00026, August 14, 2012, to December 31, 2015	7,748 6,175	QC UN
4-649-18-004-N	3/20/18	Audit of Locally Incurred Costs of USAID Resources Managed by Mercy Corps in Somalia Under Agreement AID-623-A-11-00034, September 30, 2011, to December 31, 2016		
8-306-18-003-N	2/25/18	Audit of Costs Incurred by JHPIEGO, Under HEMAYAT Program in Afghanistan, Cooperative Agreement AID-306-A-15-00002, January 7 to June 30, 2015		
8-306-18-004-N	2/25/18	Audit of Costs Incurred by New York University, Under the Assessment of Learning Outcomes and Social Effects in Community-Based Education Program in Afghanistan, Grant Agreement AID-306-G-13-00004, January 1, 2014, to August 31, 2015		
8-306-18-006-N	3/22/18	Schedule of Costs Incurred Audit of Management Sciences for Health, Under Sustainable Leadership, Management, and Governance Program in Afghanistan, Cooperative Agreement AID-OAA-A-11-00015, July 1, 2014, to December 31, 2015		
8-294-18-009-R	12/4/17	Audit of the Fund Accountability Statement of Locally Incurred Costs by IREX, Partnerships for Youth Program in West Bank and Gaza, Cooperative Agreement AID-294-A-13-00004, March 1, 2014, to February 28, 2015		
8-294-18-015-R	12/14/17	Fund Accountability Statement Audit of Save the Children, Subaward 10145-13-001, under Prime America-Mideast Educational and Training Services, Inc., School Support Program in West Bank and Gaza, Award AID-294-A-13-00006, January 1 to December 31, 2016		
8-294-18-019-R	12/21/17	Fund Accountability Statement Audit of the International Youth Foundation, Youth Entrepreneurship Development Project in West Bank and Gaza, Cooperative Agreement 294-A-00-10-00209-00, October 1, 2012, to September 30, 2013		

Financial Audits — USAID

(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

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
8-294-18-021-R	12/21/17	Fund Accountability Statement Closeout Audit of Internews Network, Enhancing Palestinian Independent Media Program in West Bank and Gaza, Cooperative Agreement AID-294-A-00-10-00207, October 1, 2013, to September 29, 2014	21 21	QC UN
8-294-18-025-R	1/2/18	Fund Accountability Statement Audit of American Near East Refugee Aid, Palestinian Community Infrastructure Development Program, Cooperative Agreement AID-294-A-13-00005-00, June 1, 2016, to May 31, 2017.		
8-294-18-028-R	1/30/18	Fund Accountability Statement Closeout Audit of Mercy Corps, Palestinian Community Assistance Program in West Bank and Gaza, Cooperative Agreement 294-A-00-10-00210-00, October 1, 2012, to September 30, 2015	30	QC
8-294-18-038-R	3/27/18	Fund Accountability Statement Audit of Internews Network Under Enhancing Palestinian Independent Media Program, Award AID-294-A-00-10-00207, October 1, 2011, to September 29, 2013		

Performance Audits — USAID

(Including Audits Conducted by Independent Public Accountants)

Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
Data Act — conducted by IPA				
0-000-18-001-C	11/8/17	USAID Complied with the Digital Accountability and Transparency Act of 2014		
A-000-18-005-C	11/2/17	USAID Implemented Application Controls for DATA Act Reports but Improvements Are Needed		
FISMA — conducted by IPA				
A-000-18-003-C	10/6/17	USAID Has Implemented Controls in Support of FISMA, but Improvements Are Needed		
Economy and Efficiency — conducted by IPA				
A-000-18-004-P	11/2/17	USAID Lacked Key Internal Controls Over Its Models for Posting Financial Transactions		
Economy and Efficiency — conducted by OIG				
4-000-18-001-P	11/21/17	The Impact of OFDA's Infection and Prevention Training To Prevent Ebola's Spread Was Unclear in Liberia and Sierra Leone		
5-391-18-001-P	2/12/18	Pakistan's Gomal Zam Dam Has Not Generated the Electricity Anticipated Despite Millions in USAID Investments	11,520 11,520	QC UN
8-294-18-001-P	1/26/18	USAID/West Bank and Gaza Improved Conflict Mitigation Program Management but Has Not Completed an Evaluation		
8-263-18-002-P	2/9/18	USAID Has Advanced STEM Education in Egypt Despite Some Implementation Challenges	189 189	QC UN
9-000-18-001-P	1/24/18	Lessons From USAID's Ebola Response Highlight the Need for a Public Health Emergency Policy Framework		
9-000-18-002-P	1/24/18	Assessment and Oversight Gaps Hindered OFDA's Decision Making About Medical Funding During the Ebola Response		
9-000-18-003-P	3/8/18	USAID's Redesign Efforts Have Shifted Over Time		

QC: Questioned costs

UN: Unsupported costs

Nonaudits (Quality Control Reviews) Conducted by OIG — USAID

Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
Quality Control Reviews (QCR)				
3-000-18-001-Q	1/18/18	Quality Control Review of Gelman, Rosenberg & Freedman's FY 2015 Single Audits of Global Communities and the Partnership for Supply Chain Management		
4-620-18-001-Q	11/28/17	Quality Control Review (QCR) of the Close-Out Audit of USAID Resources Managed by the Women Farmers Advancement Network (WOFAN) Under the Access to Safe Drinking Water, Sanitation, and Hygiene Project (WASH), Cooperative Agreement 620-A-00-09-00017-00 for the Period January 1, 2013, to June 30, 2014		
5-367-18-001-Q	11/8/17	Quality Control Review of the Financial Audit of National Society for Earthquake Technology - Nepal Under Multiple USAID Awards in Nepal, July 17, 2015, to July 15, 2016		
5-386-18-002-Q	11/15/17	Quality Control Review of the Financial Audit of Public Health Foundation of India Under Multiple USAID Awards in India, April 1, 2015, to March 31, 2016		
5-386-18-003-Q	3/15/18	Quality Control Review of the Financial Audit of the Agriculture Innovation Bridge: Feed the Future India Kenya Dairy Development Project in Kenya Managed by IL&FS Cluster Development Initiative Limited, Cooperative Agreement AID-386-A-14-00008, April 1, 2015, to March 31, 2016		
8-294-18-001-Q	3/29/18	Quality Control Review on Deloitte & Touche M.E., Closeout Examination of the Moganti Group, Inc.'s Compliance with Terms and Conditions of Task Order AID-294-TO-15-00010, SW-Jenin Water Project, Under Indefinite Quantity Contract AID-294-I-00-12-00002, Infrastructure Needs Program II, West Bank and Gaza, October 26, 2015, to April 26, 2017		

Financial Audits — MCC

(Including Audits Conducted by Independent Public Accountants)

Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
Charge Card Program Risk Assessment — conducted by IPA				
M-000-18-003-C	1/22/18	MCC Charge Card Programs Posed a Low Risk of Improper Purchases and Payments in Fiscal Year 2016		
Programs and Operations — conducted by IPA				
M-000-18-002-C	11/15/17	Audit of MCC's Fiscal Years 2017 and 2016 Financial Statements		
MCA Audits and Reviews — Foreign Based Organizations				
M-497-18-001-N	10/4/17	Financial Audit of MCC Resources Managed by Swisscontact Indonesia Under The Agreement With MCA-Indonesia, March 31, 2015, to March 31, 2016	76	QC
M-114-18-002-N	10/13/17	Financial Audit of MCC Resources Managed by MCA-Georgia Under the Compact Agreement Between MCC and the Government of Georgia, April 1, 2016, to March 31, 2017		
M-655-18-003-N	10/13/17	Financial Audit of MCC Resources Managed by MCA-Cabo Verde II Under the Compact Agreement Between MCC and the Government of Cabo Verde, April 1, 2016, to March 31, 2017		
M-278-18-004-N	11/6/17	Financial Audit of MCC Resources Managed by MCA-Jordan Under the Compact Agreement Between MCC and the Hashemite Kingdom of Jordan, October 1, 2016, to April 12, 2017		
M-497-18-005-N	11/7/17	Financial Audit of MCC Resources Managed By Euroconsult Mott MacDonald Under the Agreement with MCA-Indonesia December 4, 2015, to March 31, 2016	104 6	QC UN
M-497-18-006-N	12/18/17	Financial Audit of MCC Resources Managed by Petuah Consortium Under the Agreement with MCA-Indonesia, September 18, 2015, to March 31, 2016	31	QC
M-497-18-007-N	12/18/17	Financial Audit of MCC Resources Managed by MCA-Indonesia Under the Compact Agreement Between MCC and the Republic of Indonesia, April 1, 2016, to September 30, 2016	230 4	QC UN
M-519-18-008-N	12/20/17	Financial Audit of MCC Resources Managed By Fomilenio II Under the Compact Agreement Between MCC and the Government of El Salvador April 1, 2015, to March 31, 2016		

QC: Questioned costs

UN: Unsupported costs

Financial Audits — MCC

(Including Audits Conducted by Independent Public Accountants)

Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
M-497-18-009-N	12/21/17	Financial Audit of MCC Resources Managed by PT. Bahana Nusa Interindo Under the Agreement With MCA-Indonesia, December 11, 2015, to March 31, 2017		
M-612-18-010-N	12/21/17	Financial Audit of MCC Resources Managed by MCA-Malawi Under the Compact Agreement Between MCC and the Government of Malawi, April 1, 2016, to March 31, 2017		
M-497-18-011-N	1/17/18	Financial Audit of MCC Resources Managed by Ministry of Health Under the Agreement with MCA-Indonesia, August 1, 2015, to March 31, 2016	4 1	QC UN
M-497-18-012-N	1/23/18	Financial Audit of MCC Resources Managed by PT Indomakmur Sawit Berjaya Under the Agreement with MCA-Indonesia, December 11, 2015, to March 31, 2017		
M-497-18-013-N	1/25/18	Financial Audit of MCC Resources Managed by PT. Sinar Agro Raya Under the Agreement with MCA-Indonesia, December 11, 2015, to March 31, 2017	5 5	QC UN
M-611-18-014-N	2/1/18	Financial Audit of MCC Resources Managed by Zambian Breweries Plc Under the Agreement with MCA-Zambia, January 1, 2016, to December 31, 2016		

Performance Audits — MCC

(Including Audits Conducted by Independent Public Accountants)

Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
<i>FITARA — conducted by IPA</i>				
A-MCC-18-004-C	3/28/18	MCC Could Improve Its Information Technology Governance To Conform to FITARA		
<i>Data Act — conducted by IPA</i>				
M-000-18-001-C	11/8/17	MCC Complied in Fiscal Year 2017 With the Digital Accountability and Transparency Act of 2014		

Nonaudits (Surveys, Risk Assessment, and Reviews) Conducted by OIG — MCC
Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That
Funds Be Put to Better Use
Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
Other				
M-114-18-001-S	1/25/18	MCC Took Steps To Address Human Capital Challenges in the Georgia II Compact's Education Project		

Financial Audits — USADF
(Including Audits Conducted by Independent Public Accountants)
Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That
Funds Be Put to Better Use
Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
Programs and Operations — conducted by IPA				
0-ADF-18-003-C	11/15/17	Audit of the U.S. African Development Foundation's Fiscal Years 2017 and 2016 Financial Statements		

Performance Audits — USADF
(Including Audits Conducted by Independent Public Accountants)
Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That
Funds Be Put to Better Use
Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
FISMA — conducted by IPA				
A-ADF-18-001-C	10/2/17	USADF Implemented Controls in Support of FISMA for Fiscal Year 2017, but Improvements Are Needed		

Financial Audits — IAF

(Including Audits Conducted by Independent Public Accountants)

Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
Programs and Operations — conducted by IPA				
0-IAF-18-002-C	11/15/17	Audit of the Inter-American Foundation's Fiscal Years 2017 and 2016 Financial Statements		

Performance Audits — IAF

(Including Audits Conducted by Independent Public Accountants)

Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use

Issued October 1, 2017-March 31, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
FISMA conducted by IPA				
A-IAF-18-002-C	10/2/17	IAF Has Implemented Controls in Support of FISMA for Fiscal Year 2017, but Improvements Are Needed		

APPENDIX B

Reports With Open and Unimplemented Recommendations: USAID, MCC, USADF, IAF, OPIC

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID as of March 31, 2018						
Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
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	\$522,095
			2.2	Questioned Costs	\$18,577,393	\$18,577,393
			2.3	Questioned Costs	\$2,427,080	\$2,427,080
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	\$97,824
			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	\$851,292
0-000-11-019-T	CARE USA, OMB Circular A-133 Audit Report for Fiscal Year Ended June 30, 2009	12/9/2010	1	Questioned Costs	\$325,275	\$325,275
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
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	\$13,856

Potential Cost Savings: The amounts represent the original potential cost savings associated with the recommendations prior to management decisions.

Adjusted Potential Cost Savings: 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 16.

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
0-000-15-001-C	Audit of USAID's Financial Statements for Fiscal Years 2014 and 2013	11/17/2014	2	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
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	2	Procedural	\$0	\$0
			4	Procedural	\$0	\$0
I-517-17-060-R	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, Subaward AID-517-A-15-00003-INTEC-001, March 18, 2015, to December 31, 2016	9/26/2017	1	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

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
I-522-17-003-N	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	8/16/2017	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
I-527-17-038-R	Closeout Audit of the Regional Government of San Martín's Management of Grant Agreements 527-0423 and 527-0426, January 1 to December 31, 2015	4/20/2017	3	Questioned Costs	\$4,971	\$4,971
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
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	2	Questioned Costs	\$34,950	\$34,950
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	\$1,109,459
			3	Questioned Costs	\$1,300,000	\$1,300,000

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
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	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	\$2,808,970	\$2,808,970
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
3-000-16-052-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
3-000-16-070-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

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
3-000-17-001-N	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	9/20/2017	1	Questioned Costs	\$14,995	\$14,995
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
3-000-17-005-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
3-000-17-008-I	Audit of International Business & Technical Consultants, Inc.'s Accounting System Administration	2/15/2017	1	Procedural	\$0	\$0
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
3-000-17-010-I	Audit of Nathan Associates, Inc.'s Accounting System Administration	2/16/2017	1	Procedural	\$0	\$0

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
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	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
3-000-17-015-I	Audit of Financial Markets International, Inc.'s Accounting System Administration	3/28/2017	1	Procedural	\$0	\$0
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	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
3-000-17-021-I	Audit of Incurred Costs for Bankworld, Inc. for the Fiscal Year Ended December 31, 2010	4/3/2017	1	Questioned Costs	\$81,756	\$81,756
			2	Procedural	\$0	\$0

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
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
3-000-17-022-I	Audit of Incurred Costs for Bankworld, Inc. for the Fiscal Years Ended December 31, 2011, Through December 31, 2013	4/3/2017	1	Questioned Costs	\$143,959	\$143,959
			2	Procedural	\$0	\$0
3-000-17-025-I	Audit of Checchi & Co. Consulting, Inc.'s Accounting System Administration	6/9/2017	1	Procedural	\$0	\$0
3-000-17-026-I	Audit of Incurred Costs for International Resources Group for the Fiscal Years Ended December 31, 2011, and 2012	6/9/2017	1	Questioned Costs	\$31,872,514	\$31,872,514
			2	Procedural	\$0	\$0
3-000-17-027-I	Audit of Amex International, Inc.'s Accounting System Administration	6/29/2017	1	Procedural	\$0	\$0
3-000-17-027-R	Audit of Deutsche Welthungerhilfe e. V. Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2015	7/24/2017	1	Questioned Costs	\$189,613	\$189,613
			2	Procedural	\$0	\$0
3-000-17-027-T	Title 2 CFR Part 200 Audit of World Learning, Inc. for the Fiscal Year Ended June 30, 2016	4/28/2017	2	Procedural	\$0	\$0
3-000-17-028-I	Audit of Incurred Costs for Ceres, Inc. for the Fiscal Years Ended August 31, 2011 Through 2013	6/29/2017	1	Questioned Costs	\$1,702	\$1,702
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
3-000-17-030-R	Audit of Terre des hommes Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2012	8/11/2017	1	Questioned Costs	\$520,707	\$520,707
			2	Procedural	\$0	\$0
3-000-17-031-R	Audit of French Red Cross Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2016	8/11/2017	1	Procedural	\$0	\$0

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
3-000-17-032-I	Audit of Incurred Costs for Terra Therm, Inc. for the Fiscal Years Ended December 31, 2012 and 2013	7/17/2017	1	Questioned Costs	\$5,262,183	\$5,262,183
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
3-000-17-032-R	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	9/5/2017	1	Questioned Costs	\$275,044	\$275,044
			2	Procedural	\$0	\$0
3-000-17-033-I	Audit of Incurred Costs for Nexant, Inc. for the Fiscal Years Ended December 31, 2011 Through 2013	7/24/2017	1	Questioned Costs	\$372,908	\$372,908
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
3-000-17-033-R	Audit of Centre for International Studies and Cooperation Under USAID Agreements DFD-G-00-08-00037-00 and RTI Award #1-330-0211537 for the Fiscal Year Ended March 31, 2008	9/18/2017	1	Questioned Costs	\$5,015	\$5,015
			2	Procedural	\$0	\$0
3-000-17-034-I	Audit of Incurred Costs for CAMRIS International for the Fiscal Year Ended December 31, 2013	7/27/2017	1	Questioned Costs	\$2,223,978	\$2,223,978
			2	Procedural	\$0	\$0
3-000-17-034-R	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	9/18/2017	2	Procedural	\$0	\$0
3-000-17-037-I	Audit of Incurred Costs for AMEX International, Inc. for the Fiscal Year Ended December 31, 2014	8/11/2017	1	Questioned Costs	\$323,946	\$323,946
			2	Procedural	\$0	\$0

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
3-000-17-038-I	Audit of Incurred Costs for International Resources Group for the Fiscal Years Ended December 31, 2013, and 2014	8/11/2017	1	Questioned Costs	\$17,949,595	\$17,949,595
			2	Procedural	\$0	\$0
3-000-17-039-I	Audit of Incurred Costs for DevTech Systems, Inc. for the Fiscal Years Ended December 31, 2012, and 2013	8/22/2017	1	Questioned Costs	\$12,080	\$12,080
3-000-17-040-I	Audit of Incurred Costs for DevTech Systems, Inc. for the Fiscal Years Ended December 31, 2009, Through 2011	8/22/2017	1	Questioned Costs	\$5,993	\$5,993
			2	Procedural	\$0	\$0
3-000-17-041-I	Audit of Incurred Costs for JTJ Resources, Inc. for the Fiscal Years Ended December 31, 2011, Through 2013	8/22/2017	1	Questioned Costs	\$121,882	\$121,882
			2	Procedural	\$0	\$0
3-000-17-042-I	Audit of Incurred Costs for Insight Systems Corporation for the Fiscal Year Ended December 31, 2013	8/30/2017	1	Questioned Costs	\$308,867	\$308,867
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
3-000-17-043-I	Audit of Incurred Costs for DPK Consulting, Inc. for the Fiscal Years Ended September 30, 2010, Through 2012	9/5/2017	2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
3-000-17-044-I	Audit of Incurred Costs for AMEX International, Inc. for the Fiscal Years Ended December 31, 2011, Through 2013	9/18/2017	1	Questioned Costs	\$2,484,887	\$2,484,887
			2	Procedural	\$0	\$0

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
3-306-17-035-R	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	9/26/2017	1	Questioned Costs	\$187,096	\$187,096
			2	Procedural	\$0	\$0
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
4-000-17-103-R	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	6/15/2017	2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
			4	Procedural	\$0	\$0

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
4-000-17-132-R	Audit of USAID Resources Managed by African Development Solutions in Kenya Under Multiple Agreements, January 1 to December 31, 2014	7/26/2017	1	Questioned Costs	\$3,054,996	\$3,054,996
			2	Questioned Costs	\$101,902	\$101,902
			3	Procedural	\$0	\$0
			4	Procedural	\$0	\$0
			5	Procedural	\$0	\$0
			6	Procedural	\$0	\$0
			7	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	\$603,785	\$603,785
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	\$702,685
4-611-17-124-R	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	7/18/2017	1	Questioned Costs	\$69,856	\$69,856
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
4-611-17-164-R	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	9/20/2017	I	Questioned Costs	\$8,522	\$8,522
4-611-17-165-R	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	9/20/2017	I	Questioned Costs	\$156,500	\$156,500
4-611-17-166-R	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	9/20/2017	I	Questioned Costs	\$463,327	\$463,327
4-612-16-012-N	Agency Contracted Closeout Audit of USAID Resources Managed by Nkhoma Synod Relief and Development Under Cooperative Agreement Number 674-A-00-11-00029-00, Safe Water, Sanitation, and Hygiene Project, for the Period July 1, 2012, Through February 21, 2014	5/24/2016	I	Questioned Costs	\$462,757	\$462,757

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
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
4-612-17-172-R	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	9/27/2017	1	Questioned Costs	\$17,810	\$17,810
4-613-17-011-N	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	7/18/2017	1	Questioned Costs	\$171,214	\$171,214
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	5/9/2012	1	Questioned Costs	\$2,360,009	\$2,360,009
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

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
4-615-17-120-R	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	7/18/2017	2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
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	3/07/2017	1	Procedural	\$0	\$0
4-621-17-078-R	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	4/25/2017	1	Questioned Costs	\$9,986	\$9,986
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-621-17-081-R	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	4/25/2017	1	Questioned Costs	\$49,612	\$49,612
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-621-17-085-R	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	4/25/2017	1	Questioned Costs	\$11,156	\$11,156
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-621-17-143-R	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	8/30/2017	1	Questioned Costs	\$354,929	\$354,929
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
4-621-17-162-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 July 1, 2015, to June 30, 2016	9/20/2017	1	Questioned Costs	\$1,363	\$1,363
			2	Procedural	\$0	\$0
4-621-17-163-R	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	9/20/2017	1	Questioned Costs	\$11,003	\$11,003
			2	Procedural	\$0	\$0
4-621-17-168-R	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	9/20/2017	1	Questioned Costs	\$4,156	\$4,156
			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	2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
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	2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-623-17-017-N	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	9/27/2017	2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
			4	Procedural	\$0	\$0
4-623-17-087-R	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	4/25/2017	1	Procedural	\$0	\$0
4-623-17-118-R	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	7/18/2017	1	Questioned Costs	\$115,137	\$115,137
			4	Questioned Costs	\$8,580	\$8,580
4-624-17-125-R	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	7/18/2017	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
4-641-17-148-R	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	8/31/2017	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
4-656-10-006-R	Recipient Contracted Audit of USAID Resources Managed by CTA-Confederacao das Associacoes Economicas de Mocambique under Cooperative Agreement No. 656-A-00-04-00050 for the year ended September 30, 2005	10/29/2009	1	Questioned Costs	\$183,168	\$183,168
4-656-17-001-O	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	7/18/2017	1	Questioned Costs	\$65,681	\$65,681
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	\$5,231
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
4-663-17-114-R	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	7/11/2017	2	Procedural	\$0	\$0
4-663-17-116-R	Audit of USAID Resources Managed by Pro Pride in Ethiopia Under Multiple Agreements, January 1, 2014, to December 31, 2015	7/18/2017	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-663-17-134-R	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	8/10/2017	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
4-663-17-167-R	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	9/20/2017	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
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

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
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
4-669-17-090-R	Special Closeout Audit of USAID Resources Managed by EQUIP Liberia Under Multiple Grants, From September 30, 2008, Through March 25, 2012	4/25/2017	1	Questioned Costs	\$2,803	\$2,803
			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	\$10,510	\$10,510
4-673-17-106-R	Audit of USAID Resources Managed by Project Hope Namibia Under Agreement AID-673-A-13-00001, July 1, 2013, to June 30, 2014	6/15/2017	2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-673-17-107-R	Audit of USAID Resources Managed by Project Hope Namibia Under Agreement AID-673-A-13-00001, July 1, 2014, to June 30, 2015	6/15/2017	2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
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	\$101,969
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
4-674-15-001-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	1	Questioned Costs	\$153,656	\$153,656
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	1	Questioned Costs	\$20,057	\$20,057
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

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
4-674-17-077-R	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	4/25/2017	4	Questioned Costs	\$68,205	\$68,205
4-674-17-094-R	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	4/26/2017	1	Questioned Costs	\$501,161	\$501,161
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-674-17-099-R	Audit of USAID Resources Managed by the University of South Africa Under Multiple Agreements, for the Fiscal Year Ended December 31, 2015	5/25/2017	2	Procedural	\$0	\$0
4-674-17-112-R	Audit of USAID Resources Managed by Stellenbosch University in South Africa Under Multiple Agreements, January 1 to December 31, 2015	7/11/2017	2	Questioned Costs	\$1,271	\$1,271
			3	Procedural	\$0	\$0
4-674-17-115-R	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	7/11/2017	2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-674-17-135-R	Audit of USAID Resources Managed by Right to Care NPC in South Africa Under Multiple Agreements, October 1, 2015, to September 30, 2016	8/10/2017	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
4-674-17-141-R	Audit of USAID Resources Managed by Kheth’Impilo Aids Free Living in South Africa Under Multiple Agreements, October 1, 2015, to September 30, 2016	8/30/2017	1	Questioned Costs	\$30,193	\$30,193
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
			4	Procedural	\$0	\$0
4-674-17-160-R	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	9/20/2017	1	Questioned Costs	\$183,250	\$183,250
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-674-17-171-R	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	9/27/2017	1	Questioned Costs	\$96,615	\$96,615
4-680-17-072-R	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	4/12/2017	1	Questioned Costs	\$5,908	\$5,908
4-680-17-127-R	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	7/18/2017	2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
4-685-17-113-R	Closeout Audit of USAID Resources Managed by Caritas Senegal Under Cooperative Agreement AID-685-A-12-00004, January 1, 2015, to May 31, 2016	7/11/2017	2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-687-17-095-R	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	5/24/2017	1	Questioned Costs	\$139,748	\$139,748
			2	Procedural	\$0	\$0
			3	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
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	\$138,877
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	2	Procedural	\$0	\$0

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
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
			4	Procedural	\$0	\$0
5-176-17-083-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, January 1 to December 31, 2016	7/25/2017	1	Questioned Costs	\$3,393	\$3,393
			3	Procedural	\$0	\$0
5-367-17-003-N	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	5/9/2017	1	Questioned Costs	\$21,401	\$21,401
			2	Procedural	\$0	\$0
5-367-17-004-N	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	5/15/2017	1	Questioned Costs	\$26,947	\$26,947
			2	Procedural	\$0	\$0
5-367-17-075-R	Financial Audit of Social Empowerment and Building Accessibility Centre Nepal Under Multiple USAID Agreements in Nepal, for Periods Ended July 15, 2016	6/14/2017	1	Procedural	\$0	\$0

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
5-367-17-080-R	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	6/30/2017	1	Procedural	\$0	\$0
5-383-17-081-R	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	6/30/2017	1	Questioned Costs	\$25,602	\$25,602
			2	Questioned Costs	\$30,778	\$30,778
5-386-17-067-R	Financial Audit of Karnataka Health Promotion Trust Under Multiple USAID Agreements in India, April 1, 2015, to March 31, 2016	5/2/2017	1	Questioned Costs	\$9,019	\$9,019
			2	Questioned Costs	\$217,838	\$217,838
			3	Procedural	\$0	\$0
5-386-17-077-R	Financial Audit of Public Health Foundation of India Under Multiple USAID Agreements In India, April 1, 2015, to March 31, 2016	6/23/2017	2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
5-386-17-082-R	Financial Audit of IKP Knowledge Park Under Multiple USAID Agreements in India, April 1, 2015, to March 31, 2016	7/25/2017	1	Questioned Costs	\$33,872	\$33,872
			2	Procedural	\$0	\$0
5-388-17-086-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, 2015, to July 25, 2016	8/16/2017	1	Procedural	\$0	\$0

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
5-438-17-087-R	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	8/16/2017	1	Questioned Costs	\$7,723	\$7,723
			2	Procedural	\$0	\$0
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
5-486-17-012-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	\$41,305
			3	Questioned Costs	\$190,096	\$190,096
			4	Questioned Costs	\$122,663	\$122,663
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	\$10,175

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
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	\$709,766
5-492-17-026-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	2/7/2017	2	Questioned Costs	\$26,082	\$26,082
			3	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	2	Procedural	\$0	\$0

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
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	2	Procedural	\$0	\$0
5-492-17-060-R	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	4/18/2017	2	Procedural	\$0	\$0
5-492-17-085-R	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	8/10/2017	2	Procedural	\$0	\$0
5-492-17-099-R	Financial Audit of UPecon Foundation, Inc. Under Multiple USAID Agreements in the Philippines, January 1 to December 31, 2016	9/22/2017	2	Procedural	\$0	\$0
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

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
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
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

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
8-165-17-052-R	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	9/11/2017	1	Questioned Costs	\$11,095	\$11,095
			2	Procedural	\$0	\$0
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
8-294-17-026-R	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	4/24/2017	1	Procedural	\$0	\$0

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
8-294-17-051-R	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	9/11/2017	1	Questioned Costs	\$5,086	\$5,086
8-294-17-061-R	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	9/18/2017	1	Questioned Costs	\$8,294	\$8,294
8-294-17-078-R	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	9/25/2017	1	Questioned Costs	\$406,883	\$406,883
			2	Procedural	\$0	\$0
9-000-16-001-S	Review of USAID's Cuban Civil Society Support Program	12/22/2015	16	Procedural	\$0	\$0
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

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
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	\$6,563,050
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	\$661,521
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	I	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 12/03/2015) Re-issued 3/29/2016	3/29/2016	I	Questioned Costs	\$202,738	\$202,738

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
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	I	Questioned Costs	\$953,072	\$953,072
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	I	Questioned Costs	\$684,367	\$684,367
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	I	Questioned Costs	\$1,071,408	\$1,071,408
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

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
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
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	I	Questioned Costs	\$281,176	\$281,176

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
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	\$2,030,417
G-391-16-018-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	\$23,660
G-391-17-001-N	Financial Audit of National Engineering Services Pakistan (Private) Limited (NESPAC) 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	8/15/2017	1	Questioned Costs	\$356,648	\$356,648
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	\$22,530
			2	Procedural	\$0	\$0
G-391-17-020-R	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 1, 2014, to June 30, 2016	5/9/2017	1	Questioned Costs	\$189,926	\$189,926
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
G-391-17-021-R	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	5/11/2017	1	Questioned Costs	\$19,345	\$19,345
			2	Procedural	\$0	\$0
G-391-17-023-R	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	5/11/2017	1	Questioned Costs	\$192,423	\$192,423
G-391-17-024-R	Financial Audit of National University of Sciences and Technology Under Two USAID Programs, September 5, 2014, to June 30, 2016	5/11/2017	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
G-391-17-026-R	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	5/16/2017	1	Questioned Costs	\$18,783	\$18,783
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
			4	Questioned Costs	\$4,759	\$4,759
G-391-17-027-R	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	5/17/2017	1	Questioned Costs	\$10,118	\$10,118
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID
as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
G-391-17-028-R	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	5/17/2017	1	Questioned Costs	\$5,790	\$5,790
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
G-391-17-030-R	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	5/17/2017	1	Questioned Costs	\$11,167	\$11,167
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
G-391-17-031-R	Financial Audit of Rural Support Programmes Network under Multiple Agreements in Pakistan, for the Year Ended June 30, 2015	6/16/2017	1	Questioned Costs	\$20,028	\$20,028
			2	Procedural	\$0	\$0
G-391-17-034-R	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	8/15/2017	1	Questioned Costs	\$9,733	\$9,733
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
			4	Procedural	\$0	\$0
G-391-17-037-R	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	8/30/2017	1	Questioned Costs	\$30,231	\$30,231
Grand Total					\$129,391,636	\$129,391,636

Audit Reports Issued Prior to October 1, 2017 With Open and Unimplemented Recommendations and Potential Cost Savings — MCC
as of March 31, 2018

Report Number	Report Title	Report Date	Rec Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
A-MCC-17-003-C	The Millennium Challenge Corporation Has Implemented Many Controls in Support of FISMA, But Improvements Are Needed	11/7/2016	4	Procedural	\$0	\$0
			5	Procedural	\$0	\$0
			8	Procedural	\$0	\$0
A-MCC-17-006-C	MCC Implemented Controls in Support of FISMA for Fiscal Year 2017 but Improvements Are Needed	9/28/2017	3	Procedural	\$0	\$0
			4	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	11/15/2016	1	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
			5	Procedural	\$0	\$0
			6	Procedural	\$0	\$0
			7	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	\$84,362
M-278-17-009-N	Financial Audit of MCC Resources Managed by MCA-Jordan Under the Compact Agreement, October 1, 2015, to September 30, 2016	4/13/2017	1	Questioned Costs	\$1,513	\$1,513

Audit Reports Issued Prior to October 1, 2017 With Open and Unimplemented Recommendations and Potential Cost Savings — MCC
as of March 31, 2018

Report Number	Report Title	Report Date	Rec Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
M-497-17-012-N	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	9/22/2017	I	Questioned Costs	\$205,369	\$205,369
<i>Grand Total</i>					\$291,244	\$291,244

Audit Reports Issued Prior to October 1, 2017 With Open and Unimplemented Recommendations and Potential Cost Savings — USADF
as of March 31, 2018

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
<i>Grand Total</i>					<i>\$0</i>	<i>\$0</i>

Audit Reports Issued Prior to October 1, 2017 With Open and Unimplemented Recommendations and Potential Cost Savings — IAF
as of March 31, 2018

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	7	Procedural	\$0	\$0
<i>Grand Total</i>					<i>\$0</i>	<i>\$0</i>

Audit Reports Issued Prior to October 1, 2017 With Open and Unimplemented Recommendations and Potential Cost Savings — OPIC

as of March 31, 2018

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings	Adjusted Potential Cost Savings
A-OPC-17-007-C	OPIC Implemented Controls in Support of FISMA for Fiscal Year 2017, but Improvements Are Needed	9/28/2017	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
Grand Total					\$0	\$0

**Office of Inspector General
U.S. Agency for International Development
1300 Pennsylvania Avenue NW
Room 6.6.D
Washington, DC 20523
oig.usaid.gov**