



**U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT**



## **OFFICE OF INSPECTOR GENERAL**

**Semiannual Report to Congress  
April 1, 2018—September 30, 2018  
*Supplemental Appendixes***

COVER:

Refugees head home with their monthly emergency ration after a World Food Programme (WFP) food distribution in Uganda. *Photo By: Claire Nevill, WFP*

# APPENDIX A

## List of Audits: *USAID, MCC, USADF, IAF, OPIC*

Appendix A contains a list of all audit reports issued during the reporting period, including associated questioned costs, unsupported costs, and value of recommendations that funds be put to better use, including:

### **USAID**

Financial Audits (Including Recipient-Contracted Audits and Audits Conducted by Independent Public Accountants or DCAA)

Performance Audits (Including Audits Conducted by Independent Public Accountants)

Nonaudits (Quality Control Reviews) Conducted by OIG

Nonaudits (Surveys, Risk Assessment, and Reviews) Conducted by OIG

### **MCC**

Financial Audits (Including Audits Conducted by Independent Public Accountants)

### **USADF**

Nonaudits (Surveys, Risk Assessment, and Reviews) Conducted by OIG

### **IAF**

Nonaudits (Surveys, Risk Assessment, and Reviews) Conducted by OIG

### **OPIC**

Nonaudits (Surveys, Risk Assessment, and Reviews) Conducted by OIG



## 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 April 1, 2018 - September 30, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
<b>IPERA conducted by OIG</b>				
0-000-18-005-C	5/15/18	USAID Complied With the Improper Payments Elimination and Recovery Act in Fiscal Year 2017		
<b>Foreign Government</b>				
I-527-18-030-R	7/31/18	Closeout Audit of Ministerio del Ambiente's Management of the Technical Assistance Program in Peru, Grant Agreement 527-0423, January 1, 2016, to April 30, 2017		
I-527-18-033-R	9/25/18	Audit of the Regional Government of San Martin's Management of Grant Agreements 527-0423 and 527-0426, January 1 to December 31, 2016	157 71	QC UN
I-532-18-034-R	9/26/18	Audit of the National HIV/STI Program, Managed by the Ministry of Health in Jamaica, Program Assistance 532-DOAG-2013-JM, Under Implementation Letters: 532-IL-532-HE-DOAG-00002, 532-IL-532-HE-DOAG-00003, and 532-IL-532-HE-DOAG-00004, April 1, 2016, to March 31, 2017	43	QC
4-641-18-096-R	8/7/18	Audit of USAID Resources Managed by Savelugu-Nanton Municipal Assembly in Ghana Under Agreement 641-A18-FY15-IL#009, May 26, 2015, to December 31, 2016	105 104	QC UN
4-641-18-098-R	8/23/18	Audit of USAID Resources Managed by Tolon District Assembly in Ghana Under Agreement 641-AA-14-IL#004, September 3, 2014, to December 31, 2016	217 211	QC UN
5-391-18-018-R	5/15/18	Financial Audit of the Merit and Need-Based Scholarship Program Phase-I in Pakistan Managed by the Higher Education Commission, Agreement 391-G-00-04-01023-00, July 1, 2015, to June 30, 2016		
5-391-18-019-R	5/22/18	Financial Audit of the Merit and Need-Based Scholarship Program Phase-II in Pakistan Managed by the Higher Education Commission, Agreement 391-G-00-04-01023-12, July 1, 2015, to June 30, 2016		

QC: Questioned costs

UN: Unsupported costs

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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
5-391-18-020-R	6/20/18	Financial Audit of the Merit and Need-Based Scholarship Program Phases-I and II in Pakistan Managed by the Higher Education Commission, Agreements 391-G-00-05-01023-00 and 391-G-00-05-01023-12, Respectively, July 1, 2016, to June 30, 2017	6 6	QC UN
5-391-18-022-R	7/6/18	Financial Audit of the Tarbela Dam Repair and Maintenance Phase-II Project in Pakistan Managed by the Water and Power Development Authority, Agreement 391-PEPA-ENR-TDR2-00, July 1, 2015, to June 30, 2016		
5-391-18-023-R	7/16/18	Financial Audit of the Tarbela Dam Repair and Maintenance Phase-II Project in Pakistan Managed by the Water and Power Development Authority, Agreement 391-PEPA-ENR-TDR2-00, July 1, 2016, to June 30, 2017		
5-391-18-024-R	7/20/18	Financial Audit of the Cash Transfer Program in Pakistan Managed by the Higher Education Commission, Agreement 391-012-IL-05 and IL-06, July 1, 2010, to June 30, 2013		
5-391-18-030-R	9/17/18	Financial Audit of the Malakand Reconstruction and Recovery Program Assistance in Pakistan Managed by the Provincial Reconstruction Rehabilitation & Settlement Authority, Government of Khyber Pakhtunkhwa, Grant No. 47, July 1, 2012, to June 30, 2013	3,642 2,222	QC UN
5-391-18-031-R	9/21/18	Financial Audit of the Malakand Reconstruction and Recovery Program Assistance in Pakistan Managed by the Provincial Reconstruction Rehabilitation and Settlement Authority, Government of Khyber Pakhtunkhwa, Grant No. 6, July 1, 2013, to June 30, 2014	1,226 275	QC UN
5-367-18-032-R	9/25/18	Financial Audit of USAID Resources Managed by the Department of Health Services, Government of Nepal, Assistance Agreement 367-013, Implementation Letter No. 36, July 16, 2016, to July 15, 2017	91 62	QC UN

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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
8-294-18-009-N	6/7/18	Audit of the Fund Accountability Statement of USAID Resources Managed by the Palestinian Authority Through the Ministry of Finance Under Cash Transfer, Grant Agreement 294-CT-00-16-00001-00, February 4, 2016, to February 24, 2016		
8-294-18-010-N	7/2/18	Fund Accountability Statement Audit of USAID Resources Managed by the Palestinian Authority Through the Ministry of Finance Under Cash Transfer, Grant Agreement 294-CT-00-16-00002-00, July 12 to August 23, 2016		
8-306-18-059-R	9/23/18	Fund Accountability Statement Closeout Audit of the Ministry of Agriculture, Irrigation and Livestock in Afghanistan, Under Agricultural Development Fund, Implementation Letter 306-IL-10-OAG-16, July 18, 2010, to June 30, 2015	1,329	QC
<b>Foreign Based Organizations</b>				
I-517-18-018-R	4/11/18	Audit of Universidad Iberoamericana's Management of the USAID Read Program in Dominican Republic, Cooperative Agreement AID-517-A-15-00005, January 1 to December 31, 2016		
I-520-18-019-R	4/25/18	Closeout Audit of Instituto de Nutrición de Centro América y Panamá's Management of the Program to Provide Administrative and Logistic Support for Implementation of the Encuesta Nacional de Salud Materno Infantil-ENSMI 2013-2014, Cooperative Agreement AID-520-IO-15-00003, November 21, 2014, to September 30, 2017		
I-527-18-020-R	4/25/18	Audit of Capital Humano y Social Alternativo's Management of the Human Trafficking in the Peruvian Amazon Area Project, Cooperative Agreement No. AID-527-A-14-00004, July 21, 2014, to December 31, 2016	14	QC

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I-527-18-021-R	4/26/18	Audit of Universidad Peruana Cayetano Heredia's Management of the Amazonia Reads Project in Peru, Cooperative Agreement AID-527-A-15-00003, January 1 to December 31, 2016		
I-530-18-022-R	4/27/18	Audit of Fondo Para la Acción Ambiental y la Niñez's Management of the Connected Landscapes Program in Colombia, Cooperative Agreement AID-530-A-13-00005, January 1 to December 31, 2016		
I-538-18-023-R	4/27/18	Closeout Audit of Youth Entrepreneurship Program for the Eastern Caribbean, Managed by the Prince's Youth Business International, Cooperative Agreement No. AID-538-A-12-00001, January 1, 2013, to December 31, 2015		
I-527-18-024-R	4/27/18	Closeout Audit of the Climate Smart Territories Project in Peru Managed by Centro Agronómico Tropical de Investigación y Enseñanza, Cooperative Agreement AID-527-A-15-00006, July 1, 2015, to June 30, 2017		
I-524-18-025-R	5/21/18	Closeout Audit of the Familias Unidas por su Salud Project Managed by Federación Red NicaSalud, Cooperative Agreement 524-A-00-06-00005-00, July 01, 2012, to September 30, 2013	1,178 1,047	QC UN
I-520-18-026-R	5/23/18	Closeout Audit of Asociación Nacional del Café's Management of Rural Value Chains Project in Guatemala, Cooperative Agreement AID-520-A-12-00004, January 1, 2016, to August 30, 2017		
I-520-18-027-R	7/17/18	Closeout Audit of the Rural Value Chains Program Managed by Asociación Guatemalteca de Exportadores, Cooperative Agreement AID-520-A-12-00003, January 1, 2016, to August 22, 2017		

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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
I-532-18-028-R	7/18/18	Audit of the Transitional Living Program for Children in State Care Managed by the University of the West Indies Open Campus/ Caribbean Child Development Centre, Cooperative Agreement AID-532-A-14-00001, August 27, 2014, to July 31, 2017	1	QC
I-514-18-029-R	7/20/18	Audit of the Colombia Coffee Yield Improvement Project Managed by Corporación Starbucks Farmer Support Center Colombia, Cooperative Agreement AID-514-A-14-00003, June 9, 2014, to December 31, 2016	35	QC
I-538-18-031-R	7/31/18	Audit of the Climate Change Adaptation Program Managed by the Caribbean Community Climate Change Centre, 538-IL-DO3-5C-2016-001, July 12, 2016, to June 30, 2017		
I-517-18-032-R	9/25/18	Financial Audit of the Fundación Rural Economic Development Dominicana Under Multiple Awards in Dominican Republic, 2016-2017	16	QC
I-521-18-035-R	9/27/18	Audit of Yunus Social Business Haiti, Cooperative Agreement AID-521-A-14-00007, September 30, 2015, to September 30, 2017	4 3	QC UN
I-521-18-036-R	9/27/18	Audit of the School Vouchering Feeding Pilot Project Managed by Fondation Paradis Des Indiens, Cooperative Agreement AID-521-A-15-00013, October 1, 2015, to September 30, 2017		
I-522-18-037-R	9/27/18	Closeout Audit of the Strengthening Local Capacity to Build a Culture of Peace Project, Managed by Save the Children Honduras, January 1 to September 26, 2017		
I-514-18-038-R	9/27/18	Audit of the Civil Society Participation With Conflict Victims Project Managed by Consultoría Para los Derechos Humanos y el Desplazamiento in Colombia, Cooperative Agreement AID-514-A-14-00006, January 1 to December 31, 2016	20	QC
I-526-18-039-R	9/27/18	Closeout Audit of the Improved Water System for Vulnerable Populations Project Managed by Fundación Moises Bertoni, Cooperative Agreement No. AID-526-A-14-00002, August 1, 2014, to February 28, 2018		



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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
I-526-18-040-R	9/27/18	Audit of the Democracy and Governance Program: Strengthened Internal Management and Governance Systems in Select Public Institutions Managed by Centro de Estudios Ambientales y Sociales, Cooperative Agreement AID-526-A-13-00003, January 1, 2017, to December 31, 2017		
3-000-18-011-R	5/3/18	Audit of Danish Refugee Council Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2015		
3-000-18-012-R	5/4/18	Audit of Norwegian Refugee Council Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2016	33	QC
3-000-18-013-R	6/8/18	Audit of Oxfam GB Under Multiple USAID Agreements for the Fiscal Year Ended March 31, 2016	20	QC
3-000-18-014-R	6/8/18	Audit of CESVI Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2016		
3-000-18-015-R	6/26/18	Closeout Audit of DanChurchAid Under USAID Agreement AID-OFDA-G-16-00010 for the Fiscal Year Ended December 31, 2016		
3-000-18-016-R	7/2/18	Audit of Accion Contra el Hambre Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2016		
3-000-18-017-R	7/13/18	Audit of Norwegian People's Aid Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2015	64 64	QC UN
3-000-18-018-R	7/23/18	Audit of VSF Germany Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2016		
4-611-18-001-O	4/16/18	Agency-Contracted Agreed Upon-Procedures Report on USAID Resources Managed by Development Aid From People to People in Zambia Under Cooperative Agreement 611-A-00-09-00001-00, March 11, 2009, to September 10, 2013	4,509 3,815	QC UN

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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
4-623-18-005-N	4/16/18	Agency-Contracted Audit of USAID Resources Managed by Common Market for Eastern and Southern Africa in Multiple Countries Under the Integrated Partnership Assistance Agreement 623-AA-09-001-00-EA, January 1, 2014, to December 31, 2015	141 133	QC UN
4-612-18-008-N	6/7/18	Agency-Contracted Closeout Audit of USAID Resources Managed by Mulanje Mountain Conservation Trust in Malawi, Under Agreement 674-A-00-10-00019-00, October 1, 2012, to September 30, 2013	273 224	QC UN
4-623-18-009-N	7/9/18	Agency-Contracted Audit and Closeout Audit of USAID Resources Managed by DAI Global LLC in Kenya Under Multiple Agreements, January 1, 2011, to December 31, 2016	750	QC
4-620-18-010-N	8/7/18	Audit of USAID Resources Managed by Society for Family Health in Nigeria Under Multiple Agreements, April 5, 2011, to April 4, 2017	224 11	QC UN
4-656-18-011-N	8/23/18	Closeout Audit of USAID Resources Managed by Associação Nacional dos Enfermeiros de Moçambique Under Agreement AID-656-A-14-00001, October 1, 2015, to October 20, 2016		
4-623-18-012-N	8/23/18	Agency-Contracted Audit of USAID Resources Managed by Common Market for Eastern and Southern Africa in Multiple Countries Under the Integrated Partnership Assistance Agreement 623-AA-09-001-00-EA, Through Implementation Letters 7, 8, 9, 10, and 11, January 1 to December 31, 2016	73 73	QC UN
4-000-18-013-N	8/23/18	Agency-Contracted Closeout Audit of USAID Resources Managed by Relief Society of Tigray in Ethiopia Under Agreement AID-FFP-A-11-00011, January 1 to December 31, 2016		
4-612-18-014-N	9/4/18	Closeout Audit of USAID Resources Managed by Global AIDS Interfaith Alliance in Malawi Under Agreement 674-A-00-10-0091-00, September 22, 2010, to April 30, 2016	31 23	QC UN

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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
4-674-18-078-R	4/16/18	Audit of USAID Resources Managed by Wits Health Consortium (Pty) Ltd in South Africa Under Multiple Agreements, January 1, 2016, to December 31, 2016	200	QC
4-623-18-079-R	4/16/18	Audit of USAID Resources Managed by Northern Rangelands Trust in Kenya Under Agreement AID-615-A-15-00009, September 28, 2015, to December 31, 2016	133	QC
4-611-18-080-R	4/16/18	Audit of USAID Resources Managed by Women and Law in Southern Africa Research and Educational Trust in Zambia Under Agreement AID-611-A-13-00002, January 1, 2016, to December 31, 2016	52 5	QC UN
4-000-18-081-R	4/16/18	Audit of USAID Resources Managed by KPMG East Africa Limited Under the Global Resilience Partnership Agreement AID-OAA-A-14-00022, October 1, 2015, to September 30, 2016		
4-674-18-082-R	6/4/18	Audit of USAID Resources Managed by Tony Blair Africa Governance Initiative in East Africa Under Power Africa Senior Advisors Group Project, Cooperative Agreement AID-623-A-14-00001, January 1, 2015, to December 31, 2016	501 472	QC UN
4-000-18-083-R	6/4/18	Audit of USAID Resources Managed by Deloitte & Touche for the Young African Leader's Initiative Regional Leadership Center - East Africa Programme Under Agreement AID-OAA-A-15-00030, May 1, 2016, to April 30, 2017	142 1	QC UN
4-613-18-084-R	6/5/18	Closeout Audit of USAID Resources Managed by Population Services Zimbabwe Under Cooperative Agreement AID-613-A-12-00004, January 1 to September 30, 2017	93	QC
4-624-18-085-R	7/10/18	Audit of USAID Resources Managed by West Africa Network for Peace Building Under Agreement AID-624-A-15-00003, March 1, 2015, to February 28, 2017	17	QC
4-624-18-086-R	7/17/18	Audit of USAID Resources Managed by Ghana Institute of Management and Public Administration in Multiple Countries Under Agreement AID-624-A-15-00009, May 1, 2015, to December 31, 2016	41 11	QC UN

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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
4-674-18-087-R	7/17/18	Audit of USAID Resources Managed by The Centre for HIV/AIDS Prevention Studies in South Africa and Swaziland Under Multiple Agreements, October 1, 2016, to September 30, 2017	147 147	QC UN
4-613-18-088-R	7/19/18	Audit of USAID Resources Managed by Organization for Public Health Interventions and Development in Zimbabwe Under Cooperative Agreement AID-613-A-12-00003, October 1, 2016, to September 30, 2017	181	QC
4-611-18-089-R	7/19/18	Audit of USAID Resources Managed by Expanded Church Response in Zambia Under Multiple Agreements, January 1, 2015, to December 31, 2015	1	QC
4-615-18-090-R	7/19/18	Audit of USAID Resources Managed by Population Services Kenya Under Multiple Agreements, January 1 to December 31, 2016	358	QC
4-663-18-091-R	7/19/18	Audit of USAID Resources Managed by Aged and Children Pastoralists Association in Ethiopia Under Multiple Agreements, January 1, 2016, to December 31, 2016		
4-685-18-092-R	8/2/18	Closeout Audit of USAID Resources Managed by Agency for the Development of Social Marketing in Senegal Under Cooperative Agreement AID-685-A-12-00002, January 1, 2016, to September 30, 2016	5 2	QC UN
4-617-18-093-R	8/2/18	Closeout Audit of USAID Resources Managed by Joint Clinical Research Centre in Uganda Under Cooperative Agreement AID-617-A-10-00006-00, July 1, 2016, to December 31, 2017		
4-613-18-094-R	8/2/18	Audit of USAID Resources Managed by Hospice and Palliative Care Association of Zimbabwe Under Agreement AID-613-A-15-00001, October 1, 2016, to September 30, 2017	72 39	QC UN
4-621-18-095-R	8/2/18	Audit of USAID Resources Managed by Vodafone Foundation in Tanzania Under Agreement AID-621-A-13-00007, for the Fiscal Year Ended March 31, 2017	69 69	QC UN

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4-623-18-097-R	8/23/18	Audit of USAID Resources Managed by Trade Mark East Africa in Multiple Countries Under Agreement AID-623-A-14-00002, January 27, 2014, to June 30, 2017	208 16	QC UN
4-663-18-099-R	8/23/18	Audit of USAID Resources Managed by Addis Continental Institute of Public Health in Ethiopia Under Agreement AID-663-A-14-00004, July 8, 2015, to July 7, 2017	30	QC
4-674-18-100-R	9/4/18	Closeout Audit of USAID Resources Managed by Future Families in South Africa Under Agreement AID-674-A-13-00012, April 1, 2016, to December 31, 2017	3	QC
4-613-18-101-R	9/4/18	Audit of USAID Resources Managed by Mavambo Orphan Care in Zimbabwe Under Agreement AID-613-A-15-00002, January 1 to December 31, 2017	41	QC
5-391-18-016-R	4/16/18	Financial Audit of Rural Support Programmes Network Under Multiple USAID Awards in Pakistan, 2015-2016	2 2	QC UN
5-367-18-017-R	4/27/18	Financial Audit of the Ghar Ghar Maa Swasthya Program Managed by Nepal CRS Company Pvt. Ltd., Cooperative Agreement AID-367-A-10-00002, August 1, 2016, to July 15, 2017		
5-486-18-021-R	6/22/18	Financial Audit of the Asian Disaster Preparedness Center Under Multiple USAID Awards, January 1 to December 31, 2016		
5-391-18-025-R	7/31/18	Financial Audit of the Satpara Development Project in Pakistan Managed by Aga Khan Foundation (Pakistan), Cooperative Agreement AID-391-A-12-00002, January 1, 2016, to December 31, 2016		
5-391-18-026-R	8/2/18	Financial Audit of the Pakistan Outreach and Communication Activity Managed by M&C Saatchi World Services LLP, Contract AID-391-15-C-00014, September 8, 2015, to December 31, 2016	22	QC



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5-391-18-027-R	8/0/18	Closeout Audit of the Family Planning and Reproductive Health Services Project in Pakistan Managed by Marie Stopes Society, Cooperative Agreement AID-391-A-13-00007, January 1 to December 31, 2016	480 11	QC UN
5-386-18-028-R	8/7/18	Financial Audit of the Tuberculosis Health Action Learning Initiative Project in India Managed by World Health Partners, Cooperative Agreement AID-386-A-16-00004, April 1, 2016, to March 31, 2017	8 4	QC UN
5-386-18-029-R	8/8/18	Financial Audit of the Reproductive Maternal Newborn and Child Health Alliance Program in India Managed by the Impact Foundation (India), Cooperative Agreement AID-386-A-13-00002, April 1, 2016, to March 31, 2017		
5-367-18-033-R	9/27/18	Financial Audit of National Society for Earthquake Technology Nepal under Multiple USAID Awards in Nepal, July 16, 2016, to July 15, 2017	49	QC
8-294-18-017-O	9/18/18	Closeout Compliance Examination of Arab Brothers for Precast Industries and Contracting, Subcontract 97812-WB-001, Under Task Order AID-294-TO-13-00006 of Prime, CDM Constructors Inc., Qabatiya Well Pump Station in West Bank and Gaza, January 1, 2015, to February 28, 2016		
8-165-18-044-R	4/16/18	Fund Accountability Statement Audit of Milieukontakt Macedonia Skopje, Municipal Climate Change Strategies Project in Macedonia, Award AID 165 A 12-00008, for the Year Ended December 31, 2015		
8-121-18-045-R	4/16/18	Fund Accountability Statement Audit of Civil Society Union, Ukrainian Helsinki Human Rights Union, Under Multiple Awards in Ukraine, January 1 to December 31, 2015		
8-117-18-046-R	4/16/18	Fund Accountability Statement Closeout Audit of Promo-LEX Association, Managing Crisis: Maximizing Transparent Elections Program in Moldova, Cooperative Agreement AID-117-A-14-00005, January 1 to December 31, 2015		

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8-121-18-047-R	4/16/18	Fund Accountability Statement Audit of USAID Resources Managed by International Charitable Organization, East Europe Foundation, Under Multiple Awards in Ukraine, for the Year Ended December 31, 2016		
8-121-18-048-R	4/16/18	Fund Accountability Statement Audit of Agrarian Marketing Development Institute in Ukraine, for the Year Ended December 31, 2015		
8-182-18-049-R	4/16/18	Fund Accountability Statement Audit of USAID Resources Managed by Assist Impact Albania, Building Human and Institutional Capacity Project in Albania, Agreement AID-182-A-12-00001, for the Year Ended December 31, 2015		
8-121-18-050-R	4/24/18	Fund Accountability Statement Audit of International Charitable Organization, East Europe Foundation, Under Multiple Awards in Ukraine, for the Year Ended December 31, 2015		
8-294-18-051-R	5/8/18	Fund Accountability Statement Audit of Ein Dor Museum, Non Violence Program in West Bank and Gaza, Agreement AID-294-A-15-00014, September 21, 2015, to December 31, 2016		
8-121-18-053-R	5/16/18	Fund Accountability Statement Audit of USAID Resources Managed by All-Ukrainian Network of People Living With HIV/AIDS, Reducing HIV-Related Stigma and Discrimination for Most-At-Risk Populations in Health Care Facilities Program in Ukraine, Agreement AID-12-A-13-00006, for the Year Ended December 31, 2016		
8-111-18-054-R	5/23/18	Fund Accountability Statement Audit of USAID Resources Managed by Enterprise Incubator Foundation, Establishment of Innovative Solutions and Technologies Center in Armenia, Agreement AID-111-A-15-00001, for the Year Ended December 31, 2016	I	QC
8-111-18-055-R	8/8/18	Financial Audit of the USAID Resources Managed by Eurasia Partnership Foundation Under Multiple Awards in Armenia, for the Year Ended December 31, 2015		

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Issued April 1, 2018 - September 30, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
8-294-18-056-R	9/17/18	Cost Representation Statement Audit of Development Alternatives, Inc., The Competitiveness Project in West Bank and Gaza, Contract AID-294-C-12-00001, January 1, 2017, to December 31, 2017		
8-294-18-057-R	9/18/18	Fund Accountability Statement Closeout Audit of Caritas Baby Hospital, Development of Services at Caritas Baby Hospital Project in West Bank and Gaza, Agreement 294-A-13-00003, April 1, 2015, to December 3, 2016		
8-111-18-058-R	9/20/18	Fund Accountability Statement Audit of USAID Resources Managed by Fuller Center for Housing Armenia, Advanced Rural Development Initiative Project in Armenia, Cooperative Agreement AID-111-A-13-00002, for the Year Ended December 31, 2015		
<b>U.S. Based Contractors</b>				
3-000-18-001-D	9/27/18	Audit Report on International Business Machines (IBM) Global Business Services, Public Sector U.S. Federal's Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Years 2013, 2014, and 2015		
3-000-18-002-D	9/27/18	Review of the Adequacy of the Incurred Cost Proposal for CDM Constructors, Inc. for Fiscal Year 2015		
3-000-18-026-I	4/20/18	Performance Audit Over the Adequacy of the Accounting System for International Development Group, LLC		
3-000-18-027-I	4/23/18	Performance Audit Over the Adequacy of the Accounting System for Associates in Rural Development, Inc.		
3-000-18-028-I	5/1/18	Performance Audit Over the Adequacy of the Disclosure Statement (Original) for Nathan Associates Inc.		
3-000-18-029-I	5/1/18	Examination of Costs Claimed for aXseum Solutions, LLC for the Fiscal Year Ended December 31, 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 April 1, 2018 - September 30, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
3-000-18-030-I	5/2/18	Performance Audit Over the Adequacy and Cost Accounting Standards Compliance of the Disclosure Statement, Revisions 10-13, for Abt Associates Inc., Government Segment		
3-000-18-031-I	5/4/18	Examination of Management's Assertions Over Incurred Cost Proposals by Pragma Corporation for the Fiscal Years Ended December 31, 2009 Through 2011	249 231	QC UN
3-000-18-032-I	5/9/18	Examination of Costs Claimed for International Resource Group for the Three Fiscal Years Ended December 31, 2008 Through 2010	2,341 2,341	QC UN
3-000-18-033-I	5/18/18	Examination of Costs Claimed by Nathan Associates, Inc. for the Fiscal Years Ended December 31, 2008 Through 2010	1,323 1,323	QC UN
3-000-18-034-I	5/18/18	Performance Audit Over the Adequacy and Cost Accounting Standards Compliance of the Disclosure Statements, Revisions 5 and 2014-1, for Louis Berger Group, Inc., Intermediate Home Office		
3-000-18-035-I	5/18/18	Performance Audit Over the Adequacy and Cost Accounting Standards Compliance of the Disclosure Statements, Revisions 2014-0 and 2014-1 for Louis Berger Group, Inc., Integrated Development Segment		
3-000-18-036-I	5/18/18	Performance Audit Over the Adequacy and Cost Accounting Standards Compliance of the Disclosure Statements, Revisions 3 and 2014-0, for Louis Berger Group, Inc., Global Operations Segment		
3-000-18-037-I	6/7/18	Examination of Costs Claimed by Carana Corporation for the Three Fiscal Years Ended December 31, 2010 Through 2012	111 111	QC UN
3-000-18-038-I	6/8/18	Examination of Costs Claimed for Carana Corporation for the Fiscal Year Ended December 31, 2013	20 20	QC UN
3-000-18-039-I	6/8/18	Performance Audit Over the Adequacy and Cost Accounting Standards Compliance of the Disclosure Statements, Revision 4 for Berger Group Holdings, Inc.		

## 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 April 1, 2018 - September 30, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
3-000-18-040-I	6/15/18	Performance Audit Over the Adequacy of Nexant, Inc.'s Accounting System Administration		
3-000-18-041-I	6/25/18	Performance Audit Over the Adequacy of Global Business Solutions, Inc.'s Accounting System Administration		
3-000-18-042-I	7/2/18	Examination of Incurred Costs Claimed by International Development Group for the Fiscal Years Ended December 31, 2011 and 2012	8 8	QC UN
3-000-18-043-I	7/16/18	Examination of Incurred Costs Claimed by International Development Group for the Fiscal Years Ended December 31, 2013 and 2014		
3-000-18-044-I	7/26/18	Examination of Home Office Incurred Costs for The Louis Berger Group, Inc. for the Two Fiscal Years Ended June 30, 2010		
3-000-18-045-I	9/24/18	Examination of Managements Assertions over the Incurred Cost Proposals for the Two Fiscal Years Ended October 2, 2009 for AECOM International Development, Inc.	15,296 15,296	QC UN
3-000-18-046-I	9/24/18	Examination of Home Office Incurred Costs for The Louis Berger Group, Inc. for the Two Fiscal Years Ended June 30, 2012		
8-294-18-016-O	6/21/18	Closeout Examination of CDM Constructors Inc.'s Compliance With the Terms and Conditions of Task Order AID-294-TO-13-00006, Qabatiya Well Pump Station, Under Indefinite Quantity Contract AID-294-I-00-12-00001, Infrastructure Needs Program II in West Bank and Gaza, for the Period May 14, 2013, to March 5, 2016		
8-294-18-018-O	9/20/18	Closeout Examination of International Relief and Development's Compliance With the Terms and Conditions of Task Order AID-294-TO-13-00018, Sanour Arrabeh Well Rehabilitation Project, Under Indefinite Quantity Contract AID-294-I-00-12-00003, Infrastructure Needs Program II in West Bank and Gaza, for the Period October 23, 2013, to May 17, 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 April 1, 2018 - September 30, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
<b>U.S. Based Grantees</b>				
3-000-18-016-T	4/20/18	Title 2 CFR Part 200 Audit of ARC Finance, Ltd. for the Fiscal Year Ended December 31, 2015		
3-000-18-017-T	4/20/18	OMB Circular A-133 Audit of Relief International, Inc. and Subsidiary for the Fiscal Year Ended December 31, 2014		
3-000-18-018-T	4/23/18	Title 2 CFR Part 200 Audit of Africare for the Fiscal Year Ended June 30, 2016		
3-000-18-019-T	4/23/18	Title 2 CFR Part 200 Audit of Viet-Nam Assistance for the Handicapped for the Fiscal Year Ended June 30, 2016		
3-000-18-020-T	4/23/18	Title 2 CFR Part 200 Audit of World Learning, Inc. for the Fiscal Year Ended June 30, 2017		
3-000-18-021-T	5/1/18	Title 2 CFR Part 200 Audit of Consortium for Elections and Political Progress Strengthening for the Fiscal Year Ended September 30, 2016		
3-000-18-022-T	5/8/18	Title 2 CFR Part 200 Audit IntraHealth International, Inc. for the Fiscal Year Ended June 30, 2016		
3-000-18-023-T	5/21/18	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, 2017	21 21	QC UN
3-000-18-024-T	6/8/18	Title 2 CFR Part 200 Audit of Partnership For Supply Chain Management for the Fiscal Year Ended September 30, 2016		
3-000-18-025-T	7/17/18	Title 2 CFR Part 200 Audit of The Mountain Institute for the Fiscal Year Ended September 30, 2016		
3-000-18-026-T	7/23/18	Title 2 CFR Part 200 Audit of the Intrahealth International, Inc. for the Fiscal Year Ended June 30, 2017		
3-000-18-027-T	9/21/18	Title 2 CFR Part 200 Audit of The Nature Conservancy for the Fiscal Year Ended June 30, 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 April 1, 2018 - September 30, 2018*

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
4-623-18-006-N	4/16/18	Audit of Locally Incurred Costs of USAID Resources Managed by Project for Appropriate Technology in Health in Kenya Under Cooperative Agreement AID-623-A-11-00002, January 1, 2011, to December 31, 2016	3,683	QC
4-615-18-007-N	6/5/18	Agency-Contracted Audit of Locally Incurred Costs of USAID Resources Managed by The Nature Conservancy in Kenya Under Multiple USAID Agreements, September 29, 2015, to June 30, 2017	53	QC
8-294-18-052-R	5/8/18	Fund Accountability Statement Audit of the Kaizen Company, Smart-X USAID Project in West Bank and Gaza, Agreement AID-294-A-14-00006, September 12, 2014, to September 30, 2015		
8-294-18-060-R	9/25/18	Fund Accountability Statement Audit of USAID Resources Managed by the Near East Foundation, Youth Agribusiness Partnerships Program, Cooperative Agreement AID-294-A-13-00015, January 1 to December 31, 2015		

## 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 April 1, 2018 - September 30, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
<b>Economy and Efficiency</b>				
I-521-18-001-P	6/14/18	USAID's Economic Growth Project Was Not On Track To Facilitate More Productive and Inclusive Value Chains in Haiti		
5-442-18-002-P	4/6/18	Incomplete Evaluations and Cut in Funding From Another Donor Could Impede USAID/Cambodia's HIV/AIDS Efforts		
5-391-18-003-P	9/26/18	Sustainability of Improvements Under USAID/Pakistan's Satpara Development Project Is at Risk		
8-000-18-003-P	9/25/18	Insufficient Oversight of Public International Organizations Puts U.S. Foreign Assistance Programs at Risk		

**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 April 1, 2018 - September 30, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
<b>Quality Control Reviews (QCR)</b>				
I-514-18-001-Q	6/15/18	Quality Control Review of PricewaterhouseCoopers Ltda. of Colombia, Regarding the Financial Audit Titled: “Audit of Fondo Para la Acción Ambiental y la Niñez’s Management of Caquetá: Maintaining and Restoring Connections within Andean and Amazonian Social and Natural Systems Program in Colombia, Cooperative Agreement AID-530-A-13-00005, January 1 to December 31, 2015		
I-517-18-002-Q	9/4/18	Quality Control Review of Horwath, Sotero Peralta & Asociados of Dominican Republic, Regarding the Financial Audit Titled: “Audit of Instituto Dominicano de Desarrollo Integral Under Multiple Awards, in Dominican Republic, 2016”		
I-521-18-003-Q	9/14/18	Quality Control Review of Firme Turnier of Haiti, Regarding the Financial Audit Titled: “Audit of Zanmi Lasanté’s Management of Border Health Activities in Haiti, Grant Agreement AID-521-G-15-00002, December 12, 2014, to December 31, 2016”		
I-514-18-004-Q	9/14/18	Quality Control Review of BDO Holdings Colombia, Regarding the Financial Audit Titled: “Audit of Patrimonio Natural Fondo Para la Biodiversidad y Áreas Protegidas’ Management of the Conservation and Governance in the Amazon Piedmont of Colombia Project, Cooperative Agreement AID-530-A-13-00004, January 1 to December 31, 2016”		
4-621-18-002-Q	4/19/18	Quality Control Review of the audit of USAID Resources Managed by the President’s Office, Ethics Secretariat Under Grant Agreement No. 621-0014.08 Implementation Letter No.1, for the Period January 1, 2013, Through June 30, 2016, Conducted by the National Audit Office Tanzania		
4-669-18-003-Q	6/6/18	Quality Control Review of Internal Audit Agency of Liberia’s April 2015 Phase I Verification Report of Ministry of Health Payroll Under USAID Grant Agreement No. 669-BPA-DO3-14-001		

**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 April 1, 2018 - September 30, 2018*

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
8-294-18-002-Q	6/11/18	Quality Control Review of Ernst & Young, Fund Accountability Statement Closeout Audit of USAID Resources Managed by Kids Creating Peace, Wings of Peace-Palestinian and Israeli Youth's Butterfly Effect on Conflict Mitigation in the Middle East Program in West Bank and Gaza, Cooperative Agreement AID-294-A-14-00011, October 1, 2015, to September 23, 2016		
8-294-18-003-Q	8/8/18	Quality Control Review of PricewaterhouseCoopers Fund Accountability Statement Closeout Audit of Building Peace Through Knowledge: the Palestinian-Israeli Case USAID Project Managed by Ben-Gurion University, in West Bank and Gaza, Cooperative Agreement AID-294-A-00-11-00002, October 1, 2013, to March 13, 2015		

**Nonaudits (Survey, Risk Assessment, and Reviews) Conducted by OIG — USAID**

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

*Issued April 1, 2018 - September 30, 2018*

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
<b>Other</b>				
0-000-18-001-S	6/18/18	Assessment of USAID's Fiscal Year 2016 Government Charge Card Programs		



## 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 April 1, 2018 - September 30, 2018

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
<b>IPERA conducted by IPA</b>				
M-000-18-004-C	5/2/18	MCC Complied in Fiscal Year 2017 With the Improper Payments Elimination and Recovery Act of 2010		
<b>Foreign Based Organizations</b>				
M-522-18-015-N	6/26/18	Financial Audit of MCC Resources Managed by MCA-Honduras Under the Threshold Program Grant Agreement, January 1, 2016, to December 31, 2016	6	QC
M-497-18-016-N	7/19/18	Financial Audit of MCC Resources Managed by MCA-Indonesia Under the Compact Agreement, October 1, 2016, to March 31, 2017	155 4	QC UN
M-655-18-017-N	7/25/18	Financial Audit of MCC Resources Managed by MCA-Cabo Verde II Under the Compact Agreement, April 1, 2017, to November 30, 2017		
M-497-18-018-N	8/14/18	Financial Audit of MCC Resources Managed by PT KM Utama Indonesia Under the Agreement with MCA-Indonesia, September 18, 2015, to March 31, 2017	1	QC
M-497-18-019-N	8/22/18	Financial Audit of MCC Resources Managed by Ministry of Health Under the Agreement with MCA-Indonesia, April 1, 2016, to March 31, 2017	3	QC
M-497-18-020-N	8/23/18	Financial Audit of MCC Resources Managed by Stichting Humanistisch Voor Ontwikkelings Samenwerking Under the Agreement with MCA-Indonesia, January 1, 2016, to March 31, 2017	213	QC
M-497-18-021-N	8/31/18	Financial Audit of MCC Resources Managed by Yayasan Bursa Pengetahuan Kawasan Timur Indonesia, Under the Agreement with MCA-Indonesia, September 18, 2015, to March 31, 2017		
M-497-18-022-N	9/4/18	Financial Audit of MCC Resources Managed by Yayasan World Wildlife Fund Indonesia Under the Agreement with MCA-Indonesia, December 18, 2015, to March 31, 2017	2	QC
M-497-18-023-N	9/7/18	Financial Audit of MCC Resources Managed by MCA-Indonesia Under the Compact Agreement, April 1, 2017, to September 30, 2017	311 2	QC UN

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 April 1, 2018 - September 30, 2018*

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
M-497-18-024-N	9/11/18	Financial Audit of MCC Resources Managed by Pusat Kajian Sumberdaya Pesisir dan Lautan Institut Pertanian Bogor Under the Agreement with MCA-Indonesia, September 18, 2015, to March 31, 2017	3	QC
M-497-18-025-N	9/12/18	Financial Audit of MCC Resources Managed by Yayasan Pendidikan dan Kesejahteraan Islam Hadji Kalla Under the Agreement with MCA-Indonesia, December 18, 2015, to March 31, 2017	10 10	QC UN
M-497-18-026-N	9/13/18	Financial Audit of MCC Resources Managed by Institut Pertanian Bogor and its Consortium Members, Under the Agreement with MCA-Indonesia, April 1, 2016, to March 31, 2017	38 35	QC UN
M-636-18-027-N	9/20/18	Financial Audit of MCC Resources Managed by Millennium Challenge Coordinating Unit Sierra Leone Under the Threshold Program Agreement, April 1, 2016, to March 31, 2017		
M-680-18-028-N	9/26/18	Financial Audit of MCC Resources Managed by MCA-Benin II Under the Compact Agreement, September 24, 2013, to March 31, 2017		
M-655-18-029-N	9/27/18	Financial Audit of MCC Resources Managed by MCA-Cabo Verde II Under the Compact Agreement, December 1, 2017, to March 30, 2018		

**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 April 1, 2018 - September 30, 2018*

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
Nothing to Report				

**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 April 1, 2018 - September 30, 2018*

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
Nothing to Report				

**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 April 1, 2018 - September 30, 2018*

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
Nothing to Report				

**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 April 1, 2018 - September 30, 2018*

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
Nothing to Report				

### **Nonaudits (Surveys, Risk Assessment, and Reviews) Conducted by OIG — USADF**

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

*Issued April 1, 2018 - September 30, 2018*

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
<b>Other</b>				
0-ADF-18-002-S	6/18/18	Assessment of the U.S. African Development Foundation's Fiscal Year 2016 Government Charge Card Programs		

### **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 April 1, 2018 - September 30, 2018*

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
Nothing to Report				

### **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 April 1, 2018 - September 30, 2018*

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
Nothing to Report				

**Nonaudits (Surveys, Risk Assessment, and Reviews) Conducted by OIG — IAF**  
Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That  
Funds Be Put to Better Use

*Issued April 1, 2018 - September 30, 2018*

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
<b>Other</b>				
0-IAF-18-003-S	7/9/18	Assessment of the Inter-American Foundation's Fiscal Year 2016 Government Charge Card Programs		

**Financial Audits — OPIC**

(Including Audits Conducted by Independent Public Accountants)

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

*Issued April 1, 2018 - September 30, 2018*

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
Nothing to Report				

**Performance Audits — OPIC**

(Including Audits Conducted by Independent Public Accountants)

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

*Issued April 1, 2018 - September 30, 2018*

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
Nothing to Report				



**Nonaudits (Surveys, Risk Assessment, and Reviews) Conducted by OIG — OPIC**  
Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds  
Be Put to Better Use  
*Issued April 1, 2018 - September 30, 2018*

Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
<b>Other</b>				
0-OPC-18-004-S	7/24/18	Assessment of the Overseas Private Investment Corporation's Fiscal Year 2016 Government Charge Card Programs		

# **APPENDIX B**

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

Appendix B contains a list of all audits reports issued prior to April 1, 2018, with open and unimplemented recommendations and potential cost savings, as of September 30, 2018, for:

**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 September 30, 2018*

Report Number	Title	Report Date	Rec. No.	Finding Type	Potential Cost Savings (\$)	Adjusted Potential Cost Savings (\$)
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	5/18/09	1	Questioned Costs	97,824	32,100
			2	Questioned Costs	45,429	45,429
0-000-10-012-T	CARE USA, A-133 Audit Report for Fiscal Year Ended June 30, 2008	3/17/10	1	Questioned Costs	851,292	178,126
0-000-11-019-T	CARE USA, OMB Circular A-133 Audit Report for Fiscal Year Ended June 30, 2009	12/9/10	1	Questioned Costs	325,275	302,829
0-000-11-122-T	CARE USA, OMB Circular A-133 Audit Report for Fiscal Year Ended June 30, 2010	9/16/11	1	Questioned Costs	43,682	43,682
0-000-13-001-C	Audit of USAID's Financial Statements for Fiscal Years 2012 and 2011	11/16/12	1	Procedural	0	0
0-000-13-002-T	CARE USA A-133 Audit Report for Fiscal Year Ended June 30, 2011	11/6/12	1	Questioned Costs	13,856	13,842
0-000-15-001-C	Audit of USAID's Financial Statements for Fiscal Years 2014 and 2013	11/17/14	2	Procedural	0	0
0-000-17-001-C	Audit of USAID's Financial Statements for Fiscal Years 2016 and 2015	11/15/16	1	Procedural	0	0
0-000-18-004-C	Audit of USAID's Financial Statements for Fiscal Years 2017 and 2016	11/15/17	1	Procedural	0	0

*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 18 of the Semiannual Report.

**Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID**  
*as of September 30, 2018*

Report Number	Title	Report Date	Rec. No.	Finding Type	Potential Cost Savings (\$)	Adjusted Potential Cost Savings (\$)
I-514-18-016-R	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	1/22/18	2	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	1/30/17	4	Procedural	0	0
I-519-17-012-R	Audit of the Fund Accountability Statement of Cooperative Agreements No. AID-519-A-11-00001 Project Adopt a School and No. AID-519-A-12-00003 Project SolucionES, Managed by Fundacion Empresarial Para el Desarrollo Educativo (FEPAD), for the Period From January 1, 2015, to December 31, 2015	12/14/16	1	Questioned Costs	21,373	21,372
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	3/14/17	2	Questioned Costs	34,950	34,950
3-000-14-001-E	Southern Africa Enterprise Development Fund, OMB Circular A-133 Audit Report for Fiscal Year Ended September 30, 2012	12/4/13	1	Questioned Costs	1,109,459	1,037,402
			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 September 30, 2018*

Report Number	Title	Report Date	Rec. No.	Finding Type	Potential Cost Savings (\$)	Adjusted Potential Cost Savings (\$)
3-000-15-033-R	Audit of Marie Stopes International - Fund Accountability Statement Under USAID Multiple Agreements for the Year Ended December 31, 2013	5/26/15	2	Procedural	0	0
3-000-15-038-R	Audit of the Veterinaires Sans Frontieres-Belgium, Under USAID Multiple Agreements for Fiscal Year Ended December 31, 2011	7/27/15	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	3/11/16	1	Questioned Costs	2,808,970	42,672
3-000-16-052-T	Africare, OMB Circular A-133 Audit Report for Fiscal Year Ended June 30, 2015	7/7/16	1	Questioned Costs	1,262,423	1,262,423
3-000-16-070-T	PeacePlayers International and Affiliates, OMB Circular A-133 Audit Report for Fiscal Year Ended June 30, 2015	8/19/16	1	Procedural	0	0
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	9/20/17	1	Questioned Costs	14,995	14,995
3-000-17-008-I	Audit of International Business & Technical Consultants, Inc.'s Accounting System Administration	2/15/17	1	Procedural	0	0

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3-000-17-011-T	Plan International, Inc. OMB Circular A-133 Audit Report for the Fiscal Year Ended June 30, 2015	12/2/16	2	Procedural	0	0
3-000-17-013-I	Audit of Social Impact's Accounting System Administration	3/8/17	1	Procedural	0	0
3-000-17-021-I	Audit of Incurred Costs for Bankworld, Inc. for the Fiscal Year Ended December 31, 2010	4/3/17	1	Questioned Costs	81,756	81,756
3-000-17-022-I	Audit of Incurred Costs for Bankworld, Inc. for the Fiscal Years Ended December 31, 2011, Through December 31, 2013	4/3/17	1	Questioned Costs	143,959	143,959
3-000-17-025-I	Audit of Checchi & Co. Consulting, Inc.'s Accounting System Administration	6/9/17	1	Procedural	0	0
3-000-17-027-I	Audit of Amex International, Inc.'s Accounting System Administration	6/29/17	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	7/24/17	2	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	8/11/17	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	8/11/17	1	Procedural	0	0
3-000-17-032-I	Audit of Incurred Costs for Terra Therm, Inc. for the Fiscal Years Ended December 31, 2012 and 2013	7/17/17	1	Questioned Costs	5,262,183	5,205,316
			2	Procedural	0	0
			3	Procedural	0	0
3-000-17-034-I	Audit of Incurred Costs for CAMRIS International for the Fiscal Year Ended December 31, 2013	7/27/17	1	Questioned Costs	2,223,978	2,223,978
			2	Procedural	0	0

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3-000-17-037-I	Audit of Incurred Costs for AMEX International, Inc. for the Fiscal Year Ended December 31, 2014	8/11/17	1	Questioned Costs	323,946	323,946
			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	8/22/17	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	8/30/17	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	9/5/17	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	9/18/17	1	Questioned Costs	2,484,887	2,086,770
			2	Procedural	0	0
3-000-18-001-N	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	2/1/18	1	Questioned Costs	2,500,676	2,500,676
3-000-18-002-I	Audit of Incurred Costs for Futures Group for the Fiscal Years Ended December 31, 2009 Through 2011	10/17/17	2	Procedural	0	0
3-000-18-002-T	Title 2 CFR Part 200 Audit of The Nature Conservancy for the Fiscal Year Ended June 30, 2016	10/12/17	1	Procedural	0	0
3-000-18-003-I	Audit of Incurred Costs for AMEX International, Inc. for the Fiscal Years Ended December 31, 2008 Through 2010	10/30/17	1	Questioned Costs	3,169,020	3,169,020
			2	Procedural	0	0



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3-000-18-003-N	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	1/30/18	1	Questioned Costs	133,885	114,767
			2	Procedural	0	0
			3	Procedural	0	0
			4	Procedural	0	0
			5	Procedural	0	0
			6	Procedural	0	0
			7	Procedural	0	0
3-000-18-004-I	Audit of Incurred Costs for Planning and Learning Technologies, Inc. for Fiscal Years Ended December 31, 2012 and 2013	10/30/17	1	Questioned Costs	86,648	86,648
			2	Procedural	0	0
3-000-18-004-T	Title 2 CFR Part 200 Audit of Population Services International for the Fiscal Year Ended December 31, 2016	10/23/17	2	Procedural	0	0
3-000-18-005-N	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	1/30/18	1	Questioned Costs	4,778,649	10,273
			2	Procedural	0	0
			3	Procedural	0	0
			4	Procedural	0	0
			5	Procedural	0	0
			6	Procedural	0	0
			7	Procedural	0	0
3-000-18-005-T	Title 2 CFR Part 200 Audit of the National Democratic Institute for International Affairs for the Fiscal Year Ended September 30, 2016	10/30/17	2	Procedural	0	0
3-000-18-006-N	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	2/1/18	1	Questioned Costs	14,683,077	14,144,306
			2	Procedural	0	0
			3	Procedural	0	0
			4	Procedural	0	0
			5	Procedural	0	0
			6	Procedural	0	0

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3-000-18-007-N	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	2/2/18	2	Procedural	0	0
			3	Procedural	0	0
			4	Procedural	0	0
			5	Procedural	0	0
			6	Procedural	0	0
			7	Procedural	0	0
			8	Procedural	0	0
			9	Procedural	0	0
			10	Procedural	0	0
			11	Procedural	0	0
3-000-18-007-R	Audit of the Centre for International Studies and Cooperation Under Multiple USAID Agreements for the Fiscal Year Ended March 31, 2011	1/30/18	2	Procedural	0	0
			3	Procedural	0	0
3-000-18-008-N	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	2/20/18	4	Questioned Costs	5,588,215	5,588,215
3-000-18-008-R	Audit of Save the Children Fund Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2013	2/1/18	1	Questioned Costs	277,120	277,120
			2	Procedural	0	0
3-000-18-009-T	OMB Circular A-133 Audit of Conservation Strategy Fund for the Fiscal Year Ended December 31, 2014	12/5/17	1	Procedural	0	0
3-000-18-010-R	Audit of Solidarites International Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2016	3/26/18	1	Questioned Costs	2,335	2,335
			2	Procedural	0	0
			3	Procedural	0	0
3-000-18-011-T	Title 2 CFR Part 200 Audit of CARE USA and Subsidiaries for the Fiscal Year Ended June 30, 2016	2/27/18	1	Procedural	0	0

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3-000-18-012-T	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	3/6/18	1	Procedural	0	0
3-000-18-014-T	OMB Circular A-133 Audit of American Community School for the Fiscal Year Ended June 30, 2015	3/27/18	1	Procedural	0	0
3-000-18-015-T	Title 2 CFR Part 200 Audit of Adventist Development and Relief Agency International for the Fiscal Year Ended December 31, 2016	3/28/18	1	Procedural	0	0
3-000-18-019-I	Performance Audit on the Adequacy and Cost Accounting Standards Compliance of the Disclosure Statement, Revision 3 for Associates in Rural Development	1/18/18	2	Procedural	0	0
			1	Procedural	0	0
3-000-18-020-I	Performance Audit Over the Adequacy and Cost Accounting Standards Compliance of the Disclosure Statements, Revisions 3 and 4 for DAI Global, LLC	1/19/18	1	Procedural	0	0
3-000-18-022-I	Examination of Incurred Costs for The QED Group for the Fiscal Year Ended December 31, 2013	1/25/18	2	Procedural	0	0
3-000-18-023-I	Performance Audit on the Adequacy and Cost Accounting Standards Compliance of the Disclosure Statement, Revision 3A for Management Sciences for Health, Inc.	1/25/18	1	Procedural	0	0
3-000-18-024-I	Performance Audit on the Adequacy of the Disclosure Statement, Revision 1 for Tetra Tech, Inc. Engineering Architectural Services	1/26/18	1	Procedural	0	0

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3-000-18-025-I	Examination of Management's Assertions Over Incurred Cost Proposals by Futures Group for the Fiscal Years Ended December 31, 2006 Through 2008	3/1/18	1	Questioned Costs	23,157,935	18,847,124
			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	9/16/13	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
4-000-17-132-R	Audit of USAID Resources Managed by African Development Solutions in Kenya Under Multiple Agreements, January 1 to December 31, 2014	7/26/17	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
4-000-18-012-R	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	11/8/17	1	Procedural	0	0

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4-000-18-035-R	Audit of USAID Resources Managed by Alliance for a Green Revolution in Africa Under Multiple Agreements, January 1 to December 31, 2016	12/19/17	2	Procedural	0	0
			3	Procedural	0	0
4-611-10-003-N	Agency Contracted Closeout 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	7/23/10	1	Questioned Costs	603,785	584,895
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	1/26/16	1	Questioned Costs	702,685	61,047
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	7/18/17	1	Questioned Costs	69,856	42,956
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	9/20/17	1	Questioned Costs	8,522	8,522

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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	9/20/17	1	Questioned Costs	156,500	54,464
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	9/20/17	1	Questioned Costs	463,327	262
4-611-18-018-R	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	12/4/17	2	Procedural	0	0
			3	Procedural	0	0
4-611-18-062-R	Audit of USAID Resources Managed by Bio Carbon Partners Limited in Zambia Under Agreement AID-611-A-14-00001, January 1, 2016, to December 31, 2016	3/20/18	1	Questioned Costs	107,807	83,238
			2	Procedural	0	0
			3	Procedural	0	0
4-611-18-076-R	Audit of USAID Resources Managed by Churches Health Association of Zambia Under Agreement 611-A-16-00003, December 9, 2015, to December 31, 2016	3/22/18	1	Questioned Costs	106,082	105,270
			2	Procedural	0	0
			3	Procedural	0	0

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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	5/24/16	1	Questioned Costs	462,757	400,328
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	5/9/12	1	Questioned Costs	2,360,009	136,974
4-615-18-002-N	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	12/19/17	1	Procedural	0	0
4-615-18-025-R	Audit of USAID Resources Managed by the Equity Group Foundation in Kenya Under Multiple Agreements for the Fiscal Year Ended December 31, 2016	12/4/17	2	Procedural	0	0
4-615-18-038-R	Audit of USAID Resources Managed by the Ananda Marga Universal Relief Team in Kenya Under Multiple USAID Agreements, January 1 to December 31, 2016	12/19/17	2	Procedural	0	0
			3	Procedural	0	0
4-615-18-058-R	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	3/14/18	2	Procedural	0	0
			3	Procedural	0	0



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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	8/30/17	1	Questioned Costs	354,929	219,232
			2	Procedural	0	0
			3	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	9/20/17	1	Questioned Costs	4,156	4,156
			2	Procedural	0	0
			3	Procedural	0	0
4-621-18-007-R	Audit of USAID Resources Managed by SAGCOT Centre Limited in Tanzania Under Multiple Agreements, January 1 to December 31, 2016	10/18/17	1	Procedural	0	0
			2	Procedural	0	0
4-621-18-045-R	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	1/18/18	1	Procedural	0	0
			2	Procedural	0	0
4-621-18-046-R	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	1/18/18	4	Procedural	0	0

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4-621-18-047-R	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	1/22/18	2	Procedural	0	0
			3	Procedural	0	0
4-621-18-055-R	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	2/2/18	1	Questioned Costs	125,634	75,154
			2	Procedural	0	0
			3	Procedural	0	0
			4	Procedural	0	0
4-621-18-065-R	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	3/22/18	1	Questioned Costs	28,423	5,524
			2	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	7/18/17	1	Questioned Costs	115,137	92,120
			4	Questioned Costs	8,580	8,580
4-623-18-001-N	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	11/28/17	1	Questioned Costs	17,468,497	17,468,497
			4	Questioned Costs	4,437,040	4,437,040

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4-623-18-037-R	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	12/19/17	1	Questioned Costs	22,893	18,121
			2	Procedural	0	0
			3	Procedural	0	0
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	7/18/17	2	Procedural	0	0
4-624-18-061-R	Audit of USAID Resources Managed by The Permanent Interstate Committee for Drought Control in the Sahel Under Multiple Agreements, January 1, 2016, to December 31, 2016	3/20/18	1	Questioned Costs	82,830	180
			2	Procedural	0	0
4-641-18-063-R	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	3/20/18	1	Questioned Costs	146,197	16,947
			2	Procedural	0	0
4-641-18-064-R	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	3/22/18	1	Questioned Costs	92,463	0
			2	Procedural	0	0

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4-641-18-072-R	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	3/22/18	2	Procedural	0	0
			3	Procedural	0	0
4-641-18-075-R	Audit of USAID Resources Managed by Ghana Integrity Initiative Under Cooperative Agreement AID-641-A-14-00007, October 1, 2014, to December 31, 2016	3/22/18	1	Procedural	0	0
			2	Procedural	0	0
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	7/11/17	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	7/18/17	2	Procedural	0	0
			3	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	9/20/17	1	Procedural	0	0

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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)	12/14/16	1	Questioned Costs	28,739	28,739
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	3/27/17	1	Questioned Costs	10,510	6,141
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	10/28/14	1	Questioned Costs	153,656	9,805
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	5/3/16	1	Questioned Costs	20,057	20,057
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	4/26/17	1	Questioned Costs	501,161	48,440
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	7/11/17	2	Questioned Costs	1,271	1,271

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Report Number	Title	Report Date	Rec. No.	Finding Type	Potential Cost Savings (\$)	Adjusted Potential Cost Savings (\$)
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	8/10/17	2	Procedural	0	0
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	8/30/17	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	9/20/17	2	Procedural	0	0
			3	Procedural	0	0
4-674-18-005-R	Audit of USAID Resources Managed by AgriAids in South Africa Under Cooperative Agreement 674-A-12-00027, October 1, 2015, to September 30, 2016	10/18/17	2	Procedural	0	0
			3	Procedural	0	0
4-674-18-041-R	Audit of Foundation for Professional Development in South Africa Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2016	12/19/17	3	Procedural	0	0
4-674-18-051-R	Audit of USAID Resources Managed by Stellenbosch University in South Africa Under Multiple Agreements, January 1 to December 31, 2016	1/24/18	2	Questioned Costs	2,123	2,123
			4	Procedural	0	0
			6	Questioned Costs	422	422
4-674-18-059-R	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	3/14/18	2	Procedural	0	0

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Report Number	Title	Report Date	Rec. No.	Finding Type	Potential Cost Savings (\$)	Adjusted Potential Cost Savings (\$)
4-674-18-066-R	Audit of USAID Resources Managed by University of South Africa Under Multiple Agreements, January 1 to December 31, 2016	3/22/18	1	Questioned Costs	333,573	7,872
			2	Procedural	0	0
			3	Procedural	0	0
4-674-18-073-R	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	3/22/18	1	Procedural	0	0
			2	Procedural	0	0
4-674-18-077-R	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	3/22/18	1	Questioned Costs	49,855	49,855
			2	Procedural	0	0
4-696-18-010-R	Audit of USAID Resources Managed by Francois-Xavier Bagnoud Rwanda Under Multiple Agreements, January 1 to December 31, 2016	10/24/17	1	Questioned Costs	2,856	2,856
4-696-18-020-R	Audit of USAID Resources Managed by Caritas Rwanda Under Multiple Agreements, January 1 to December 31, 2016	12/4/17	1	Questioned Costs	22,878	11,072
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	12/23/16	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	2/27/12	1	Questioned Costs	138,877	18,444



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Report Number	Title	Report Date	Rec. No.	Finding Type	Potential Cost Savings (\$)	Adjusted Potential Cost Savings (\$)
4-962-13-004-P	Audit of USAID's Internal Controls Over Prepositioned Food Assistance for the Horn of Africa	1/7/13	3	Procedural	0	0
5-000-17-001-S	Internal Control Gaps Hinder Oversight of U.S. Personal Services Contracts in Asia	3/20/17	1	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	7/25/17	1	Questioned Costs	3,393	3,393
			3	Procedural	0	0
5-367-18-006-R	Financial Audit of National Society for Earthquake Technology - Nepal Under Multiple USAID Awards in Nepal, July 17, 2015, to July 15, 2016	12/13/17	1	Questioned Costs	254,024	254,024
			2	Procedural	0	0
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	5/2/17	1	Questioned Costs	9,019	9,019
			2	Questioned Costs	217,838	217,838
			3	Procedural	0	0
5-386-18-015-R	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	3/28/18	1	Questioned Costs	714,822	1,367
			2	Procedural	0	0
			3	Questioned Costs	47,056	47,056
			4	Procedural	0	0
			5	Procedural	0	0

**Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID**  
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Report Number	Title	Report Date	Rec. No.	Finding Type	Potential Cost Savings (\$)	Adjusted Potential Cost Savings (\$)
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	8/16/17	1	Procedural	0	0
5-391-18-001-P	Pakistan's Gomal Zam Dam Has Not Generated the Electricity Anticipated Despite Millions in USAID Investments	2/12/18	1	Procedural	0	0
5-391-18-012-R	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	2/28/18	1	Questioned Costs	131,875	109,737
5-440-18-008-R	Financial Audit of the Center for Community Health Research and Development Under Multiple USAID Agreements in Vietnam, January 1 to December 31, 2016	1/24/18	1	Questioned Costs	3,736	3,736
			2	Procedural	0	0
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	7/18/13	1	Questioned Costs	1,412,114	1,412,114
			2	Questioned Costs	709,766	700,126

**Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID**  
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Report Number	Title	Report Date	Rec. No.	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	3/27/17	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	9/22/17	2	Procedural	0	0
5-492-18-002-R	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	10/11/17	1	Questioned Costs	8,773	8,773
			2	Procedural	0	0
5-492-18-009-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, 2016	1/31/18	1	Procedural	0	0
6-263-14-029-R	Closeout 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	5/19/14	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**  
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Report Number	Title	Report Date	Rec. No.	Finding Type	Potential Cost Savings (\$)	Adjusted Potential Cost Savings (\$)
6-263-14-030-R	Closeout 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	5/19/14	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	9/23/15	1	Questioned Costs	5,672,236	5,672,236
			2	Questioned Costs	399,198	399,198
			6	Questioned Costs	100,942	100,942
8-000-16-003-P	Working in Politically Sensitive Countries With Limited Resources Stymied Monitoring and Evaluation Efforts in Selected Middle East Missions	9/30/16	18	Procedural	0	0
8-263-18-002-P	USAID Has Advanced STEM Education in Egypt Despite Some Implementation Challenges	2/9/18	1	Questioned Costs	189,069	0
8-267-18-001-D	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	11/2/17	1	Questioned Costs	910,027	586,776

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Report Number	Title	Report Date	Rec. No.	Finding Type	Potential Cost Savings (\$)	Adjusted Potential Cost Savings (\$)
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	9/25/17	1	Questioned Costs	406,883	60,248
8-294-18-001-P	USAID/West Bank and Gaza Improved Conflict Mitigation Program Management but Has Not Completed an Evaluation	1/26/18	2	Procedural	0	0
8-294-18-004-R	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	11/28/17	1	Questioned Costs	10,184	10,184
			2	Procedural	0	0
9-000-16-001-S	Review of USAID's Cuban Civil Society Support Program	12/22/15	16	Procedural	0	0
9-000-18-001-P	Lessons From USAID's Ebola Response Highlight the Need for a Public Health Emergency Policy Framework	1/24/18	1	Procedural	0	0
			2	Procedural	0	0
			3	Procedural	0	0
			4	Procedural	0	0
			5	Procedural	0	0
			6	Procedural	0	0
			7	Procedural	0	0
			8	Procedural	0	0
			9	Procedural	0	0
			11	Procedural	0	0
			14	Procedural	0	0

**Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID**  
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Report Number	Title	Report Date	Rec. No.	Finding Type	Potential Cost Savings (\$)	Adjusted Potential Cost Savings (\$)
9-000-18-002-P	Assessment and Oversight Gaps Hindered OFDA's Decision Making About Medical Funding During the Ebola Response	1/24/18	1	Procedural	0	0
			2	Procedural	0	0
			4	Procedural	0	0
			6	Procedural	0	0
			7	Procedural	0	0
			8	Procedural	0	0
A-000-18-003-C	USAID Has Implemented Controls in Support of FISMA, but Improvements Are Needed	10/6/17	9	Procedural	0	0
A-000-18-004-P	USAID Lacked Key Internal Controls Over Its Models for Posting Financial Transactions	11/2/17	2	Procedural	0	0
F-306-11-001-D	Financial Audit 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	8/23/11	1	Questioned Costs	6,563,050	493,444
F-306-13-005-N	Financial Audit of Costs Incurred in Afghanistan by the Citizen Network for Foreign Affairs Under the Afghanistan Farm Services Alliance Program, Cooperative Agreement No. 306-A-00-08-00517-00 for the Period January 1, 2010, to September 30, 2011	3/17/13	1	Questioned Costs	661,521	350,999
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	10/2/16	1	Questioned Costs	684,367	308,487

**Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USAID**  
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Report Number	Title	Report Date	Rec. No.	Finding Type	Potential Cost Savings (\$)	Adjusted Potential Cost Savings (\$)
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	2/7/17	I	Questioned Costs	281,176	155,883
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	7/31/12	I	Questioned Costs	2,030,417	1,598,014
G-391-16-018-R	Financial Audit of USAID Funds Managed by Rural Support Programmes Network (RSPN), for the Year Ended June 30, 2014	5/4/16	I	Questioned Costs	23,660	2,669



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Report Number	Title	Report Date	Rec. No.	Finding Type	Potential Cost Savings (\$)	Adjusted Potential Cost Savings (\$)
G-391-17-001-N	Financial Audit of National Engineering Services Pakistan (Private) Limited (NESPAK) Under Multiple USAID Task Orders. 391-TO-14-00004, 39-TO-12-00005, and 391-TO-13-00007, for the Period From March 12, 2012, to March 31, 2016	8/15/17	1	Questioned Costs	356,648	356,648
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 01, 2014, to June 30, 2016	5/9/17	1	Questioned Costs	189,926	4,127
			2	Procedural	0	0
			3	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	5/11/17	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 05, 2014, to June 30, 2016	5/11/17	1	Procedural	0	0
			2	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	5/17/17	1	Questioned Costs	11,167	11,167

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Report Number	Title	Report Date	Rec. No.	Finding Type	Potential Cost Savings (\$)	Adjusted Potential Cost Savings (\$)
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	8/15/17	1	Questioned Costs	9,733	9,733
			2	Procedural	0	0
			3	Procedural	0	0
			4	Procedural	0	0
Grand Total			294		129,853,745	101,873,814

**Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — MCC**  
*as of September 30, 2018*

Report Number	Title	Report Date	Rec. No.	Finding Type	Potential Cost Savings (\$)	Adjusted Potential Cost Savings (\$)
A-MCC-18-004-C	MCC Could Improve Its Information Technology Governance To Conform to FITARA	3/28/18	1	Procedural	0	0
			2	Procedural	0	0
			3	Procedural	0	0
			4	Procedural	0	0
			5	Procedural	0	0
			6	Procedural	0	0
			7	Procedural	0	0
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	11/15/16	1	Procedural	0	0
			3	Procedural	0	0
			5	Procedural	0	0
			6	Procedural	0	0
			7	Procedural	0	0
M-000-18-002-C	Audit of MCC's Fiscal Years 2017 and 2016 Financial Statements	11/15/17	8	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	2/9/17	1	Questioned Costs	84,362	0
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	4/13/17	1	Questioned Costs	1,513	0
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	9/22/17	1	Questioned Costs	205,369	134,831

**Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — MCC**  
*as of September 30, 2018*

Report Number	Title	Report Date	Rec. No.	Finding Type	Potential Cost Savings (\$)	Adjusted Potential Cost Savings (\$)
M-497-18-011-N	Financial Audit of MCC Resources Managed by Ministry of Health Under the Agreement with MCA-Indonesia, August 1, 2015, to March 31, 2016	11/17/18	1	Questioned Costs	3,523	1,526
<b>Grand Total</b>			<b>17</b>		<b>294,767</b>	<b>136,357</b>

**Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — USADF**  
*as of September 30, 2018*

Report Number	Title	Report Date	Rec. No.	Finding Type	Potential Cost Savings(\$)	Adjusted Potential Cost Savings(\$)
Nothing to Report						

**Audit Reports Issued Prior to October 1, 2017, With Open and Unimplemented Recommendations and Potential Cost Savings — IAF**  
*as of September 30, 2018*

Report Number	Title	Report Date	Rec. No.	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	11/9/15	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	11/7/16	7	Procedural	0	0
<b>Grand Total</b>			<b>2</b>		<b>0</b>	<b>0</b>

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

*as of September 30, 2018*

Report Number	Title	Report Date	Rec. No.	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	9/28/17	I	Procedural	0	0
<b>Grand Total</b>			<b>I</b>		<b>0</b>	<b>0</b>

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