



MEMORANDUM

DATE: October 22, 2019

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

FROM: Acting Director of External Financial Audits Division, Steven Shea/s/

SUBJECT: Independent Audit Report on Limited Scope Follow-Up on DAI Global, LLC's Disclosure Statement, Revisions 3 and 4 (3-000-20-002-D)

This memorandum transmits the final report on DAI Global, LLC's Disclosure Statement, Revisions 3 and 4. The U.S. Agency for International Development (USAID) Office of Acquisition and Assistance, Cost, Audit and Support Division contracted with the Defense Contract Audit Agency (DCAA) to conduct the audit. DCAA states that it conducted its examination in accordance with generally accepted government auditing standards. DCAA is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on DAI Global, LLC's Disclosure Statement, Revisions 3 and 4.¹

The objective of the examination was to determine if inadequacies identified in the Kearney & Company report dated December 20, 2017, for Disclosure Statement, Revision 3 have been resolved and do not exist in Revision 4, and disclosed cost accounting practices comply with Cost Accounting Standards. To answer the audit objective, the audit firm performed a limited scope follow-up examination of DAI Global, LLC's Disclosure Statement, Revisions 3 and 4 dated November 9, 2017, effective January 1, 2015 and January 1, 2017.

DCAA concluded that in their opinion, DAI Global LLC fully implemented the corrective actions and determined that the inadequacies identified in Disclosure Statement, Revision 3 do not exist in Revision 4 and the disclosed cost accounting practices comply with the applicable Cost Accounting Standards.

We appreciate the assistance extended during the engagement.

¹ We reviewed DCAA's report for conformity with professional reporting standards. Our desk reviews are typically performed to identify any items needing clarification or issues requiring management attention. Desk reviews are limited to review of the audit report itself and excludes review of the auditor's supporting working papers; they are not designed to enable us to directly evaluate the quality of the audit performed.

OIG does not routinely distribute independent public accounting reports beyond the immediate addressees because a high percentage of these reports contain information restricted from release under the Trade Secrets Act, 18 U.S.C. 1905 and Freedom of Information Act Exemption Four, 5 U.S.C. 552(b)(4) ("commercial or financial information obtained from a person that is privileged or confidential").