



MEMORANDUM

DATE: October 18, 2019

TO: USAID/Dominican Republic, Mission Director, Art Brown

FROM: USAID OIG Latin America and Caribbean (LAC) Regional Office, through Global and Strategic Audits Division (GSAD) Assistant Director, Pamela Hamilton /s/

SUBJECT: Financial Audit of Participación Ciudadana Under Multiple Awards in Dominican Republic (9-517-20-001-R)

This memorandum transmits the final audit report on Participación Ciudadana under the following awards:

Award Name (Type)	Award Number	Period
Civil Society Action for Accountable Security and Justice (cooperative agreement)	AID-517-A-15-00006	October 1, 2017 to September 30, 2018
Institutional Strengthening of Community Justice Houses (grant agreement)	CJSS 2015-01 (closeout audit)	October 1, 2017 to October 31, 2018

Participación Ciudadana contracted with the independent certified public accounting firm Campusano & Asociados, SRL to conduct the audit. The audit firm stated that it performed the audit in accordance with generally accepted government auditing standards. However, it did not have an external peer review. The audit firm is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on Participación Ciudadana's fund accountability statement; the effectiveness of its internal control; or its compliance with the award, laws, and regulations.¹

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

The audit objectives were to (1) express an opinion on whether the fund accountability statement for the period audited, was presented fairly, in all material respects; (2) evaluate Participación Ciudadana's internal controls; (3) determine whether Participación Ciudadana complied with award terms and applicable laws and regulations; and (4) determine if cost-sharing contributions were made and accounted for by Participación Ciudadana in accordance with the terms of the agreement. To answer the audit objectives, the audit firm reported that they assessed and tested the internal controls related to the project; compliance with applicable laws, regulations, the agreement's provisions; and reviewed project expenditures. The audit covered \$1,985,430 of USAID funds for the audited period.

The audit firm concluded the fund accountability statement presented fairly, in all material respects, program revenues and costs incurred under the awards for the period audited.

The audit firm did not identify any material weaknesses in internal control or instances of material noncompliance with applicable laws, regulations, and agreement terms. The audit firm issued a management letter which included one minor internal control deficiency.

The audit firm stated that based on their review, nothing came to their attention that caused them to believe that Participación Ciudadana did not fairly present the Cost Sharing Contributions Schedule, in all material respects, in accordance with the basis of accounting used to prepare the Cost Sharing Contributions Schedule.

Based on the results of the desk review, OIG is not making any recommendation to USAID/Dominican Republic.

We appreciate the assistance extended during the engagement.

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").