



## MEMORANDUM

**DATE:** November 20, 2019

**TO:** USAID/ Dominican Republic Mission Director, Arthur 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 Entrena, S.R.L. Under Multiple Awards in Dominican Republic, 2018 (9-517-20-009-R)

This memorandum transmits the final audit report on Entrena, S.R.L. under the following awards:

Award Name (Type)	Award Number	Period
At-Risk Youth Initiative (cooperative agreement)	AID-517-A-12-00002	January 1 to December 31, 2018
Baseball Cares (cooperative agreement)	AID-517-A-15-00010 (closeout audit)	January 1 to August 30, 2018

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

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

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<sup>1</sup> 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.

Entrena's internal controls; (3) determine whether Entrena complied with award terms and applicable laws and regulations; (4) determine if cost-sharing contributions were made and accounted for by Entrena in accordance with the terms of the agreement; and (5) determine if Entrena has taken adequate corrective action on prior audit recommendations. 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 \$1,818,759 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 award 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 stated that based on their review, nothing came to their attention that caused them to believe that Entrena 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, we are not making any recommendations 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").