



# OFFICE OF INSPECTOR GENERAL | U.S. Agency for International Development

Semiannual Report to Congress, April 1, 2019 - September 30, 2019

## APPENDIX B — Reports Issued Prior to April 1, 2019, With Open and Unimplemented Recommendations and Potential Cost Savings as of September 30, 2019

Agency	Report Number	Title	Report Date	Recommendation Number	Finding Type	Potential Cost Savings
USAID	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
USAID	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	2	Questioned Costs	\$45,429
USAID	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
USAID	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
USAID	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
USAID	0-000-13-001-C	Audit of USAID's Financial Statements for Fiscal Years 2012 and 2011	11/16/12	1	Procedural	\$0
USAID	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
USAID	0-000-15-001-C	Audit of USAID's Financial Statements for Fiscal Years 2014 and 2013	11/17/14	2	Procedural	\$0
USAID	0-000-17-001-C	Audit of USAID's Financial Statements for Fiscal Years 2016 and 2015	11/15/16	1	Procedural	\$0
USAID	0-000-18-004-C	Audit of USAID's Financial Statements for Fiscal Years 2017 and 2016	11/15/17	1	Procedural	\$0
USAID	0-000-18-004-C	Audit of USAID's Financial Statements for Fiscal Years 2017 and 2016	11/15/17	2	Procedural	\$0
USAID	0-000-18-004-C	Audit of USAID's Financial Statements for Fiscal Years 2017 and 2016	11/15/17	3	Procedural	\$0
USAID	0-000-19-001-C	Audit of USAID's Financial Statements for Fiscal Years 2018 and 2017	12/17/18	1	Procedural	\$0
USAID	0-000-19-001-C	Audit of USAID's Financial Statements for Fiscal Years 2018 and 2017	12/17/18	2	Procedural	\$0
USAID	1-517-19-023-R	Financial Audit of the USAID Read Program, Managed by Universidad Iberoamericana, Cooperative Agreement AID-517-A-15-00005, January 1 to December 31, 2017	1/31/19	1	Procedural	\$0
USAID	1-517-19-023-R	Financial Audit of the USAID Read Program, Managed by Universidad Iberoamericana, Cooperative Agreement AID-517-A-15-00005, January 1 to December 31, 2017	1/31/19	2	Procedural	\$0
USAID	1-517-19-023-R	Financial Audit of the USAID Read Program, Managed by Universidad Iberoamericana, Cooperative Agreement AID-517-A-15-00005, January 1 to December 31, 2017	1/31/19	3	Procedural	\$0
USAID	1-527-18-033-R	Audit of the Regional Government of San Martin's Management of Grant Agreements 527-0423 and 527-0426, January 1 to December 31, 2016	9/25/18	2	Questioned Costs	\$28,848
USAID	1-538-18-031-R	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	7/31/18	2	Procedural	\$0
USAID	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
USAID	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	3	Questioned Costs	\$1,300,000
USAID	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
USAID	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
USAID	3-000-17-013-I	Audit of Social Impact's Accounting System Administration	3/8/17	1	Procedural	\$0
USAID	3-000-17-027-I	Audit of Amex International, Inc.'s Accounting System Administration	6/29/17	1	Procedural	\$0
USAID	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	2	Procedural	\$0
USAID	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	3	Procedural	\$0
USAID	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

APPENDIX B — Reports Issued Prior to April 1, 2019, With Open and Unimplemented Recommendations and Potential Cost Savings

as of September 30, 2019

Agency	Report Number	Title	Report Date	Recommendation Number	Finding Type	Potential Cost Savings
USAID	3-000-17-034-I	Audit of Incurred Costs for CAMRIS International for the Fiscal Year Ended December 31, 2013	7/27/17	2	Procedural	\$0
USAID	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
USAID	3-000-17-037-I	Audit of Incurred Costs for AMEX International, Inc. for the Fiscal Year Ended December 31, 2014	8/11/17	2	Procedural	\$0
USAID	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
USAID	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	2	Procedural	\$0
USAID	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
USAID	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
USAID	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	2	Procedural	\$0
USAID	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
USAID	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
USAID	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	2	Procedural	\$0
USAID	3-000-18-010-R	Audit of Solidarites International Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2016	3/26/18	2	Procedural	\$0
USAID	3-000-18-010-R	Audit of Solidarites International Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2016	3/26/18	3	Procedural	\$0
USAID	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
USAID	3-000-18-013-R	Audit of Oxfam GB Under Multiple USAID Agreements for the Fiscal Year Ended March 31, 2016	6/8/18	2	Procedural	\$0
USAID	3-000-18-013-R	Audit of Oxfam GB Under Multiple USAID Agreements for the Fiscal Year Ended March 31, 2016	6/8/18	3	Procedural	\$0
USAID	3-000-18-017-R	Audit of Norwegian People's Aid Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2015	7/13/18	2	Procedural	\$0
USAID	3-000-18-017-R	Audit of Norwegian People's Aid Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2015	7/13/18	3	Procedural	\$0
USAID	3-000-18-019-T	Title 2 CFR Part 200 Audit of Viet-Nam Assistance for the Handicapped for the Fiscal Year Ended June 30, 2016	4/23/18	1	Procedural	\$0
USAID	3-000-18-019-T	Title 2 CFR Part 200 Audit of Viet-Nam Assistance for the Handicapped for the Fiscal Year Ended June 30, 2016	4/23/18	2	Procedural	\$0
USAID	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
USAID	3-000-18-023-T	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	5/21/18	2	Procedural	\$0
USAID	3-000-18-023-T	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	5/21/18	3	Procedural	\$0
USAID	3-000-18-027-T	Title 2 CFR Part 200 Audit of The Nature Conservancy for the Fiscal Year Ended June 30, 2017	9/21/18	1	Procedural	\$0
USAID	3-000-18-027-T	Title 2 CFR Part 200 Audit of The Nature Conservancy for the Fiscal Year Ended June 30, 2017	9/21/18	2	Procedural	\$0
USAID	3-000-18-028-I	Performance Audit Over the Adequacy of the Disclosure Statement (Original) for Nathan Associates Inc.	5/1/18	1	Procedural	\$0

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USAID	3-000-18-030-I	Performance Audit Over the Adequacy and Cost Accounting Standards Compliance of the Disclosure Statement, Revisions 10-13, for Abt Associates Inc., Government Segment	5/2/18	1	Procedural	\$0
USAID	3-000-18-031-I	Examination of Management's Assertions Over Incurred Cost Proposals by Pragma Corporation for the Fiscal Years Ended December 31, 2009 Through 2011	5/4/18	2	Procedural	\$0
USAID	3-000-18-032-I	Examination of Costs Claimed for International Resource Group for the Three Fiscal Years Ended December 31, 2008 Through 2010	5/9/18	1	Questioned Costs	\$2,340,798
USAID	3-000-18-033-I	Examination of Costs Claimed by Nathan Associates, Inc. for the Fiscal Years Ended December 31, 2008 Through 2010	5/18/18	1	Questioned Costs	\$1,322,702
USAID	3-000-18-033-I	Examination of Costs Claimed by Nathan Associates, Inc. for the Fiscal Years Ended December 31, 2008 Through 2010	5/18/18	2	Procedural	\$0
USAID	3-000-18-040-I	Performance Audit Over the Adequacy of Nexant, Inc.'s Accounting System Administration	6/15/18	1	Procedural	\$0
USAID	3-000-18-041-I	Performance Audit Over the Adequacy of Global Business Solutions, Inc.'s Accounting System Administration	6/25/18	1	Procedural	\$0
USAID	3-000-19-001-T	Title 2 CFR Part 200 Audit of Plan International, Inc. for the Fiscal Year Ended June 30, 2016	10/11/18	1	Procedural	\$0
USAID	3-000-19-001-T	Title 2 CFR Part 200 Audit of Plan International, Inc. for the Fiscal Year Ended June 30, 2016	10/11/18	2	Procedural	\$0
USAID	3-000-19-002-T	Title 2 CFR Part 200 Audit of Innovations for Poverty Action for the Fiscal Year Ended December 31, 2015	12/6/18	1	Questioned Costs	\$5,700
USAID	3-000-19-002-T	Title 2 CFR Part 200 Audit of Innovations for Poverty Action for the Fiscal Year Ended December 31, 2015	12/6/18	2	Procedural	\$0
USAID	3-000-19-002-T	Title 2 CFR Part 200 Audit of Innovations for Poverty Action for the Fiscal Year Ended December 31, 2015	12/6/18	3	Procedural	\$0
USAID	3-000-19-005-I	Examination of Costs Incurred for Abt Associates, Inc. for the Fiscal Years Ended April 1, 2011, March 30, 2012, March 29, 2013 and March 28, 2014	12/10/18	2	Procedural	\$0
USAID	3-000-19-005-T	OMB Circular A-133 Audit of Plan International, Inc. for the Fiscal Year Ended June 30, 2014	3/19/19	1	Questioned Costs	\$2,613
USAID	3-000-19-005-T	OMB Circular A-133 Audit of Plan International, Inc. for the Fiscal Year Ended June 30, 2014	3/19/19	2	Procedural	\$0
USAID	3-000-19-005-T	OMB Circular A-133 Audit of Plan International, Inc. for the Fiscal Year Ended June 30, 2014	3/19/19	3	Procedural	\$0
USAID	3-000-19-009-I	Performance Audit Over the Adequacy of Dalberg-Global Development Advisors Accounting System	3/19/19	1	Procedural	\$0
USAID	3-000-19-012-I	Performance Audit Over the Adequacy of DPK Consulting's Accounting System	3/25/19	1	Procedural	\$0
USAID	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
USAID	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	2	Questioned Costs	\$161,315
USAID	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	3	Questioned Costs	\$40,000
USAID	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	4	Questioned Costs	\$23,007
USAID	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	5	Questioned Costs	\$10,978
USAID	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	6	Questioned Costs	\$93,555
USAID	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	7	Questioned Costs	\$16,291



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Agency	Report Number	Title	Report Date	Recommendation Number	Finding Type	Potential Cost Savings
USAID	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
USAID	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	2	Questioned Costs	\$101,902
USAID	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	5	Procedural	\$0
USAID	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	6	Procedural	\$0
USAID	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	7	Procedural	\$0
USAID	4-000-19-019-R	Financial Audit of USAID Resources Managed by KPMG East Africa Limited in Multiple Countries Under Cooperative Agreement AID-OAA-A-14-00022, October 1, 2016, to September 30, 2017	11/20/18	2	Procedural	\$0
USAID	4-000-19-019-R	Financial Audit of USAID Resources Managed by KPMG East Africa Limited in Multiple Countries Under Cooperative Agreement AID-OAA-A-14-00022, October 1, 2016, to September 30, 2017	11/20/18	3	Procedural	\$0
USAID	4-000-19-059-R	Financial Audit of USAID Resources Managed by The Alliance for a Green Revolution in Africa in Multiple Countries Under Agreement OAA-A-13-00040, January 1 to December 31, 2017	3/20/19	2	Procedural	\$0
USAID	4-000-19-059-R	Financial Audit of USAID Resources Managed by The Alliance for a Green Revolution in Africa in Multiple Countries Under Agreement OAA-A-13-00040, January 1 to December 31, 2017	3/20/19	3	Procedural	\$0
USAID	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
USAID	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
USAID	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
USAID	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
USAID	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
USAID	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
USAID	4-611-18-080-R	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	4/16/18	1	Questioned Costs	\$51,870
USAID	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
USAID	4-612-19-001-O	Agreed-Upon Procedures Report of USAID Resources Managed by Dignitas International in Malawi Under Cooperative Agreement 674-A-00-10-00034-00, January 1, 2015, to September 30, 2016	10/19/18	1	Questioned Costs	\$2,095,324
USAID	4-613-19-004-N	Closeout Financial Audit of USAID Resources Managed by [REDACTED] Under Multiple Agreements, October 1, 2012, to June 26, 2018	12/18/18	1	Questioned Costs	\$648,515
USAID	4-613-19-005-N	Closeout Financial Audit of USAID Resources Managed by [REDACTED] in Zimbabwe Under Multiple Agreements, July 23, 2015, to June 28, 2018	12/18/18	1	Questioned Costs	\$162,461
USAID	4-613-19-005-N	Closeout Financial Audit of USAID Resources Managed by [REDACTED] in Zimbabwe Under Multiple Agreements, July 23, 2015, to June 28, 2018	12/18/18	5	Questioned Costs	\$23,366

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Agency	Report Number	Title	Report Date	Recommendation Number	Finding Type	Potential Cost Savings
USAID	4-613-19-006-N	Closeout Financial Audit of USAID Resources Managed by [REDACTED] in Zimbabwe Under Agreement AID-613-A-12-00009, January 1, 2013, to June 26, 2018	12/19/18	1	Questioned Costs	\$358,240
USAID	4-613-19-006-N	Closeout Financial Audit of USAID Resources Managed by [REDACTED] in Zimbabwe Under Agreement AID-613-A-12-00009, January 1, 2013, to June 26, 2018	12/19/18	4	Questioned Costs	\$224,200
USAID	4-615-19-009-N	Financial Audit of Locally Incurred Costs of USAID Resources Managed by State University of New York in Kenya Under Contract AID-615-C-14-00002, January 1, 2014, to December 31, 2017	2/12/19	1	Questioned Costs	\$96,768
USAID	4-615-19-009-N	Financial Audit of Locally Incurred Costs of USAID Resources Managed by State University of New York in Kenya Under Contract AID-615-C-14-00002, January 1, 2014, to December 31, 2017	2/12/19	2	Procedural	\$0
USAID	4-615-19-052-R	Financial Audit of USAID Resources Managed by Centre for Health Solutions in Kenya Under Agreement AID-615-A-13-00006, January 1, 2017, to December 31, 2017	3/13/19	2	Procedural	\$0
USAID	4-615-19-053-R	Financial Audit of USAID Resources Managed by Population Services Kenya Under Multiple Awards, January 1 to December 31, 2017	3/13/19	3	Procedural	\$0
USAID	4-615-19-062-R	Financial Audit of USAID Resources Managed by Act Change Transform in Kenya Under Contract AID-615-C-14-00013, January 1 to December 31, 2017	3/20/19	1	Questioned Costs	\$33,791
USAID	4-615-19-062-R	Financial Audit of USAID Resources Managed by Act Change Transform in Kenya Under Contract AID-615-C-14-00013, January 1 to December 31, 2017	3/20/19	2	Procedural	\$0
USAID	4-615-19-063-R	Financial Audit of USAID Resources Managed by Northern Rangelands Trust in Kenya Under Multiple Awards, January 1 to December 31, 2017	3/26/19	1	Questioned Costs	\$229,683
USAID	4-615-19-063-R	Financial Audit of USAID Resources Managed by Northern Rangelands Trust in Kenya Under Multiple Awards, January 1 to December 31, 2017	3/26/19	2	Procedural	\$0
USAID	4-617-19-013-R	Closeout Financial Audit of USAID Resources Managed by RECO Industries Limited in Uganda Under Cooperative Agreement AID-617-A-12-00004, July 1, 2016, to August 6, 2017	10/17/18	1	Procedural	\$0
USAID	4-620-19-054-R	Financial Audit of USAID Resources Managed by Widows and Orphans Empowerment Organization in Nigeria Under Agreement AID-620-A-14-00005, January 1 to December 31, 2017	3/13/19	1	Questioned Costs	\$57,603
USAID	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
USAID	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
USAID	4-621-19-044-R	Financial Closeout Audit of USAID Resources Managed by Tanzania Council for Social Development in Tanzania Under Grant Agreement AID-621-G-14-00005, July 1, 2015, to December 9, 2017	2/12/19	1	Questioned Costs	\$243,662
USAID	4-621-19-050-R	Financial Audit of USAID Resources Managed by Deloitte Consulting Limited in Tanzania Under Cooperative Agreement AID-621-A-16-00002, October 1, 2016, to December 31, 2017	3/12/19	1	Questioned Costs	\$21,094
USAID	4-621-19-050-R	Financial Audit of USAID Resources Managed by Deloitte Consulting Limited in Tanzania Under Cooperative Agreement AID-621-A-16-00002, October 1, 2016, to December 31, 2017	3/12/19	2	Procedural	\$0
USAID	4-621-19-050-R	Financial Audit of USAID Resources Managed by Deloitte Consulting Limited in Tanzania Under Cooperative Agreement AID-621-A-16-00002, October 1, 2016, to December 31, 2017	3/12/19	3	Procedural	\$0
USAID	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
USAID	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
USAID	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	4	Questioned Costs	\$4,437,040

APPENDIX B — Reports Issued Prior to April 1, 2019, With Open and Unimplemented Recommendations and Potential Cost Savings

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Agency	Report Number	Title	Report Date	Recommendation Number	Finding Type	Potential Cost Savings
USAID	4-623-18-005-N	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	4/16/18	2	Procedural	\$0
USAID	4-623-18-005-N	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	4/16/18	3	Procedural	\$0
USAID	4-623-18-012-N	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	8/23/18	2	Procedural	\$0
USAID	4-623-18-012-N	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	8/23/18	3	Procedural	\$0
USAID	4-623-19-003-N	Financial Audit of USAID Resources Managed by East African Community in Multiple Countries Under Assistance Agreement No. 623-AA-09-002-00-EAC, July 1, 2014, to June 30, 2016	12/12/18	1	Questioned Costs	\$177,514
USAID	4-623-19-003-N	Financial Audit of USAID Resources Managed by East African Community in Multiple Countries Under Assistance Agreement No. 623-AA-09-002-00-EAC, July 1, 2014, to June 30, 2016	12/12/18	2	Procedural	\$0
USAID	4-623-19-003-N	Financial Audit of USAID Resources Managed by East African Community in Multiple Countries Under Assistance Agreement No. 623-AA-09-002-00-EAC, July 1, 2014, to June 30, 2016	12/12/18	3	Procedural	\$0
USAID	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
USAID	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	2	Procedural	\$0
USAID	4-641-18-098-R	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	8/23/18	1	Questioned Costs	\$183,398
USAID	4-641-18-098-R	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	8/23/18	2	Procedural	\$0
USAID	4-641-18-098-R	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	8/23/18	3	Procedural	\$0
USAID	4-641-18-098-R	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	8/23/18	4	Questioned Costs	\$33,970
USAID	4-656-19-008-N	Financial Closeout Audit of USAID Resources Managed by Procuradoria Geral da República in Mozambique Under Implementation Letter 656-IL-656-013-011-04, September 30, 2013, to December 31, 2016	2/7/19	2	Procedural	\$0
USAID	4-656-19-008-N	Financial Closeout Audit of USAID Resources Managed by Procuradoria Geral da República in Mozambique Under Implementation Letter 656-IL-656-013-011-04, September 30, 2013, to December 31, 2016	2/7/19	3	Procedural	\$0
USAID	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
USAID	4-669-19-010-N	Financial Audit of Locally Incurred Costs of USAID Resources Managed by Management Sciences For Health, Inc. in Liberia Under Contract AID-669-C-15-00001, February 27, 2015, to February 28, 2018	2/12/19	1	Questioned Costs	\$1,788,608



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as of September 30, 2019

Agency	Report Number	Title	Report Date	Recommendation Number	Finding Type	Potential Cost Savings
USAID	4-673-19-060-R	Financial Audit of USAID Resources Managed by Project Hope Namibia Under Agreement AID-673-A-13-00001, July 1, 2015, to December 31, 2017	3/20/19	1	Questioned Costs	\$1,964
USAID	4-673-19-060-R	Financial Audit of USAID Resources Managed by Project Hope Namibia Under Agreement AID-673-A-13-00001, July 1, 2015, to December 31, 2017	3/20/19	2	Procedural	\$0
USAID	4-674-15-001-N	Agency Contracted Audit of USAID Resources Managed by siyabula 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
USAID	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
USAID	4-674-19-034-R	Financial Audit of USAID Resources Managed by Right to Care NPC in Multiple Countries Under Multiple Agreements, October 1, 2016, to September 30, 2017	12/20/18	1	Procedural	\$0
USAID	4-674-19-034-R	Financial Audit of USAID Resources Managed by Right to Care NPC in Multiple Countries Under Multiple Agreements, October 1, 2016, to September 30, 2017	12/20/18	2	Questioned Costs	\$3,040
USAID	4-674-19-034-R	Financial Audit of USAID Resources Managed by Right to Care NPC in Multiple Countries Under Multiple Agreements, October 1, 2016, to September 30, 2017	12/20/18	3	Procedural	\$0
USAID	4-674-19-034-R	Financial Audit of USAID Resources Managed by Right to Care NPC in Multiple Countries Under Multiple Agreements, October 1, 2016, to September 30, 2017	12/20/18	4	Procedural	\$0
USAID	4-674-19-042-R	Financial Audit of USAID Resources Managed by Stellenbosch University in Multiple Countries Under Multiple Awards, January 1 to December 31, 2017	2/11/19	2	Procedural	\$0
USAID	4-696-19-040-R	Financial Audit of USAID Resources Managed by African Evangelistic Enterprise in Rwanda Under Multiple Awards, January 1 to December 31, 2017	2/8/19	1	Questioned Costs	\$33,606
USAID	4-698-19-001-P	Power Africa Coalesced Energy Efforts but Lacked Portfolio-Wide Risk Management and Consistent Measures of Progress	3/7/19	1	Procedural	\$0
USAID	4-698-19-001-P	Power Africa Coalesced Energy Efforts but Lacked Portfolio-Wide Risk Management and Consistent Measures of Progress	3/7/19	2	Procedural	\$0
USAID	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
USAID	5-000-17-001-S	Internal Control Gaps Hinder Oversight of U.S. Personal Services Contracts in Asia	3/20/17	1	Procedural	\$0
USAID	5-367-18-032-R	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	9/25/18	1	Questioned Costs	\$90,732
USAID	5-367-18-032-R	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	9/25/18	2	Procedural	\$0
USAID	5-367-18-032-R	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	9/25/18	3	Procedural	\$0
USAID	5-367-18-033-R	Financial Audit of National Society for Earthquake Technology – Nepal under Multiple USAID Awards in Nepal, July 16, 2016, to July 15, 2017	9/27/18	1	Questioned Costs	\$49,117
USAID	5-367-18-033-R	Financial Audit of National Society for Earthquake Technology – Nepal under Multiple USAID Awards in Nepal, July 16, 2016, to July 15, 2017	9/27/18	2	Procedural	\$0
USAID	5-367-18-033-R	Financial Audit of National Society for Earthquake Technology – Nepal under Multiple USAID Awards in Nepal, July 16, 2016, to July 15, 2017	9/27/18	3	Procedural	\$0
USAID	5-367-19-001-R	Financial Audit of Social Empowerment and Building Accessibility Centre-Nepal Under Multiple USAID Agreements, July 16, 2016, to July 15, 2017	10/12/18	1	Procedural	\$0
USAID	5-367-19-001-R	Financial Audit of Social Empowerment and Building Accessibility Centre-Nepal Under Multiple USAID Agreements, July 16, 2016, to July 15, 2017	10/12/18	2	Procedural	\$0
USAID	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

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Agency	Report Number	Title	Report Date	Recommendation Number	Finding Type	Potential Cost Savings
USAID	5-391-18-031-R	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	9/21/18	1	Questioned Costs	\$1,225,524
USAID	5-391-18-031-R	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	9/21/18	3	Procedural	\$0
USAID	5-391-19-005-R	Financial Audit of Khyber Pakhtunkhwa Reconstruction Program and Capacity Building in Pakistan Managed by the Provincial Reconstruction Rehabilitation & Settlement Authority, Government of Khyber Pakhtunkhwa, Grant No. 47, July 1, 2014, to June 30, 2015	11/29/18	1	Questioned Costs	\$5,738,008
USAID	5-391-19-005-R	Financial Audit of Khyber Pakhtunkhwa Reconstruction Program and Capacity Building in Pakistan Managed by the Provincial Reconstruction Rehabilitation & Settlement Authority, Government of Khyber Pakhtunkhwa, Grant No. 47, July 1, 2014, to June 30, 2015	11/29/18	3	Procedural	\$0
USAID	5-391-19-011-R	Financial Audit of A.A. Associates Under Multiple USAID Awards in Pakistan, For the Periods Ended January 31, 2017, and June 30, 2017	2/4/19	1	Questioned Costs	\$16,056
USAID	5-391-19-011-R	Financial Audit of A.A. Associates Under Multiple USAID Awards in Pakistan, For the Periods Ended January 31, 2017, and June 30, 2017	2/4/19	2	Procedural	\$0
USAID	5-391-19-011-R	Financial Audit of A.A. Associates Under Multiple USAID Awards in Pakistan, For the Periods Ended January 31, 2017, and June 30, 2017	2/4/19	3	Procedural	\$0
USAID	5-391-19-012-R	Financial Audit of the Al-Kasib Group of Engineering Services (AGES) Consultants Under Multiple USAID Awards in Pakistan, For the Periods Ended September 30, 2017	2/4/19	1	Procedural	\$0
USAID	5-391-19-018-R	Financial Audit of the Monitoring and Evaluation Services for USAID/Office of Transition Initiatives Funded Projects in Pakistan Managed by the Basic Education for Awareness, Reforms, and Empowerment, Contract AID-OAA-C-15-000128, July 1, 2016, to June 30, 2017	3/6/19	1	Questioned Costs	\$34,619
USAID	5-391-19-018-R	Financial Audit of the Monitoring and Evaluation Services for USAID/Office of Transition Initiatives Funded Projects in Pakistan Managed by the Basic Education for Awareness, Reforms, and Empowerment, Contract AID-OAA-C-15-000128, July 1, 2016, to June 30, 2017	3/6/19	2	Procedural	\$0
USAID	5-391-19-018-R	Financial Audit of the Monitoring and Evaluation Services for USAID/Office of Transition Initiatives Funded Projects in Pakistan Managed by the Basic Education for Awareness, Reforms, and Empowerment, Contract AID-OAA-C-15-000128, July 1, 2016, to June 30, 2017	3/6/19	3	Procedural	\$0
USAID	5-391-19-022-R	Financial Audit of U.S. Pakistan Center for Advance Studies in Energy in Pakistan Managed by the University of Engineering and Technology, Peshawar, Cooperative Agreement No. AID-391-A-14-00004, For the Year Ended June 30, 2017	3/26/19	1	Questioned Costs	\$131,850
USAID	5-391-19-022-R	Financial Audit of U.S. Pakistan Center for Advance Studies in Energy in Pakistan Managed by the University of Engineering and Technology, Peshawar, Cooperative Agreement No. AID-391-A-14-00004, For the Year Ended June 30, 2017	3/26/19	2	Procedural	\$0
USAID	5-391-19-022-R	Financial Audit of U.S. Pakistan Center for Advance Studies in Energy in Pakistan Managed by the University of Engineering and Technology, Peshawar, Cooperative Agreement No. AID-391-A-14-00004, For the Year Ended June 30, 2017	3/26/19	3	Procedural	\$0
USAID	5-486-19-016-R	Financial Audit of the Freeland Foundation under Multiple USAID Awards in Thailand, January 1 to December 31, 2016	2/22/19	1	Questioned Costs	\$4,175
USAID	5-486-19-016-R	Financial Audit of the Freeland Foundation under Multiple USAID Awards in Thailand, January 1 to December 31, 2016	2/22/19	2	Procedural	\$0
USAID	5-486-19-016-R	Financial Audit of the Freeland Foundation under Multiple USAID Awards in Thailand, January 1 to December 31, 2016	2/22/19	3	Procedural	\$0
USAID	5-486-19-016-R	Financial Audit of the Freeland Foundation under Multiple USAID Awards in Thailand, January 1 to December 31, 2016	2/22/19	4	Procedural	\$0
USAID	5-486-19-016-R	Financial Audit of the Freeland Foundation under Multiple USAID Awards in Thailand, January 1 to December 31, 2016	2/22/19	5	Procedural	\$0



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Agency	Report Number	Title	Report Date	Recommendation Number	Finding Type	Potential Cost Savings
USAID	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
USAID	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	2	Questioned Costs	\$700,126
USAID	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
USAID	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	2	Questioned Costs	\$399,198
USAID	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	6	Questioned Costs	\$100,942
USAID	8-000-18-003-P	Insufficient Oversight of Public International Organizations Puts U.S. Foreign Assistance Programs at Risk	9/25/18	2	Procedural	\$0
USAID	8-000-18-003-P	Insufficient Oversight of Public International Organizations Puts U.S. Foreign Assistance Programs at Risk	9/25/18	6	Procedural	\$0
USAID	8-165-19-008-N	Fund Accountability Statement Closeout Audit of Business Startup Center Bitola, Business Without Borders Project in Macedonia, Cooperative Agreement AID-165-A-00-11-00104, December 28, 2010, to November 7, 2014	3/24/19	1	Questioned Costs	\$211,456
USAID	8-165-19-008-N	Fund Accountability Statement Closeout Audit of Business Startup Center Bitola, Business Without Borders Project in Macedonia, Cooperative Agreement AID-165-A-00-11-00104, December 28, 2010, to November 7, 2014	3/24/19	2	Questioned Costs	\$30,516
USAID	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
USAID	8-294-19-026-R	Fund Accountability Statement Audit of Appleseeds Academy Under Net Community Connectors Project in West Bank	2/5/19	1	Questioned Costs	\$2,821
USAID	8-294-19-026-R	Fund Accountability Statement Audit of Appleseeds Academy Under Net Community Connectors Project in West Bank	2/5/19	2	Procedural	\$0
USAID	8-294-19-031-R	Fund Accountability Statement Closeout Audit of USAID Resources Managed by An-Najah National University, Center for Excellence in Learning and Teaching, Subaward 256, Under Prime, AMIDEAST, Palestinian Faculty Development Program in West Bank and Gaza, Cooperative Agreement 294-A-00-05-00234-00, February 1, 2011, to June 30, 2012	3/14/19	1	Questioned Costs	\$4,552
USAID	8-294-19-041-R	Cost Representation Statement Closeout Audit of Consulting Engineering Center - Sajidi and Partners, Under Infrastructure Needs Program II in West Bank & Gaza, Delivery Orders 16, 17, 22, 25 and 26, Under Prime Black and Veatch Special Projects Corporation, Indefinite Quantity Contract 294-I-00-10-00205-00, August 5, 2012, to September 30, 2015	3/24/19	1	Questioned Costs	\$13,173
USAID	8-294-19-045-R	Fund Accountability Statement Audit of Middle East Education Through Technology (MEET), Training Entrepreneurs for Excellence at MEET Program, West Bank and Gaza, Cooperative Agreement 294-A-15-00011, September 24, 2015 to December 31, 2016	3/25/19	1	Questioned Costs	\$133,500

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Agency	Report Number	Title	Report Date	Recommendation Number	Finding Type	Potential Cost Savings
USAID	9-000-18-001-P	Lessons From USAID's Ebola Response Highlight the Need for a Public Health Emergency Policy Framework	1/24/18	2	Procedural	\$0
USAID	9-000-18-001-P	Lessons From USAID's Ebola Response Highlight the Need for a Public Health Emergency Policy Framework	1/24/18	4	Procedural	\$0
USAID	9-000-18-001-P	Lessons From USAID's Ebola Response Highlight the Need for a Public Health Emergency Policy Framework	1/24/18	5	Procedural	\$0
USAID	9-000-18-001-P	Lessons From USAID's Ebola Response Highlight the Need for a Public Health Emergency Policy Framework	1/24/18	6	Procedural	\$0
USAID	9-000-18-001-P	Lessons From USAID's Ebola Response Highlight the Need for a Public Health Emergency Policy Framework	1/24/18	8	Procedural	\$0
USAID	9-000-18-001-P	Lessons From USAID's Ebola Response Highlight the Need for a Public Health Emergency Policy Framework	1/24/18	9	Procedural	\$0
USAID	9-000-18-001-P	Lessons From USAID's Ebola Response Highlight the Need for a Public Health Emergency Policy Framework	1/24/18	14	Procedural	\$0
USAID	9-000-18-002-P	Assessment and Oversight Gaps Hindered OFDA's Decision Making About Medical Funding During the Ebola Response	1/24/18	2	Procedural	\$0
USAID	9-000-18-002-P	Assessment and Oversight Gaps Hindered OFDA's Decision Making About Medical Funding During the Ebola Response	1/24/18	4	Procedural	\$0
USAID	9-000-19-003-P	USAID Lacks Data To Inform Decisions About Construction Under Cooperative Agreements and Grants	2/11/19	1	Procedural	\$0
USAID	A-000-19-004-C	USAID Has Gaps in Conforming With the Federal Information Technology Acquisition Reform Act	11/9/18	1	Procedural	\$0
USAID	A-000-19-004-C	USAID Has Gaps in Conforming With the Federal Information Technology Acquisition Reform Act	11/9/18	3	Procedural	\$0
USAID	A-000-19-004-C	USAID Has Gaps in Conforming With the Federal Information Technology Acquisition Reform Act	11/9/18	4	Procedural	\$0
USAID	A-000-19-004-C	USAID Has Gaps in Conforming With the Federal Information Technology Acquisition Reform Act	11/9/18	5	Procedural	\$0
USAID	A-000-19-004-C	USAID Has Gaps in Conforming With the Federal Information Technology Acquisition Reform Act	11/9/18	6	Procedural	\$0
USAID	A-000-19-004-C	USAID Has Gaps in Conforming With the Federal Information Technology Acquisition Reform Act	11/9/18	9	Procedural	\$0
USAID	A-000-19-005-C	USAID Generally Implemented an Effective Information Security Program for Fiscal Year 2018 in Support of FISMA	11/21/18	1	Procedural	\$0
USAID	A-000-19-005-C	USAID Generally Implemented an Effective Information Security Program for Fiscal Year 2018 in Support of FISMA	11/21/18	2	Procedural	\$0
USAID	A-000-19-005-C	USAID Generally Implemented an Effective Information Security Program for Fiscal Year 2018 in Support of FISMA	11/21/18	3	Procedural	\$0
USAID	A-000-19-005-C	USAID Generally Implemented an Effective Information Security Program for Fiscal Year 2018 in Support of FISMA	11/21/18	4	Procedural	\$0
USAID	A-000-19-005-C	USAID Generally Implemented an Effective Information Security Program for Fiscal Year 2018 in Support of FISMA	11/21/18	5	Procedural	\$0
USAID	A-000-19-005-C	USAID Generally Implemented an Effective Information Security Program for Fiscal Year 2018 in Support of FISMA	11/21/18	6	Procedural	\$0
USAID	A-000-19-005-C	USAID Generally Implemented an Effective Information Security Program for Fiscal Year 2018 in Support of FISMA	11/21/18	7	Procedural	\$0
USAID	A-000-19-005-C	USAID Generally Implemented an Effective Information Security Program for Fiscal Year 2018 in Support of FISMA	11/21/18	9	Procedural	\$0
USAID	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
USAID	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
USAID	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

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Agency	Report Number	Title	Report Date	Recommendation Number	Finding Type	Potential Cost Savings
USAID	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	1	Questioned Costs	\$2,030,417
USAID	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
ADF	A-ADF-18-001-C	USADF Implemented Controls in Support of FISMA for Fiscal Year 2017, but Improvements Are Needed	10/2/17	1	Procedural	\$0
ADF	A-ADF-18-001-C	USADF Implemented Controls in Support of FISMA for Fiscal Year 2017, but Improvements Are Needed	10/2/17	2	Procedural	\$0
ADF	A-ADF-18-001-C	USADF Implemented Controls in Support of FISMA for Fiscal Year 2017, but Improvements Are Needed	10/2/17	4	Procedural	\$0
ADF	A-ADF-19-002-C	USADF Has Generally Implemented Controls in Support of FISMA for Fiscal Year 2018	11/2/18	1	Procedural	\$0
ADF	A-ADF-19-002-C	USADF Has Generally Implemented Controls in Support of FISMA for Fiscal Year 2018	11/2/18	2	Procedural	\$0
ADF	A-ADF-19-002-C	USADF Has Generally Implemented Controls in Support of FISMA for Fiscal Year 2018	11/2/18	3	Procedural	\$0
IAF	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
IAF	A-IAF-19-003-C	IAF Has Generally Implemented Controls in Support of FISMA for Fiscal Year 2018	11/2/18	1	Procedural	\$0
IAF	A-IAF-19-003-C	IAF Has Generally Implemented Controls in Support of FISMA for Fiscal Year 2018	11/2/18	2	Procedural	\$0
IAF	A-IAF-19-003-C	IAF Has Generally Implemented Controls in Support of FISMA for Fiscal Year 2018	11/2/18	3	Procedural	\$0
IAF	A-IAF-19-003-C	IAF Has Generally Implemented Controls in Support of FISMA for Fiscal Year 2018	11/2/18	4	Procedural	\$0
MCC	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	3	Procedural	\$0
MCC	M-000-18-002-C	Audit of MCC's Fiscal Years 2017 and 2016 Financial Statements	11/15/17	4	Procedural	\$0
MCC	M-000-18-002-C	Audit of MCC's Fiscal Years 2017 and 2016 Financial Statements	11/15/17	5	Procedural	\$0
MCC	M-000-18-002-C	Audit of MCC's Fiscal Years 2017 and 2016 Financial Statements	11/15/17	6	Procedural	\$0
MCC	M-000-19-001-C	Audit of MCC's Fiscal Years 2018 and 2017 Financial Statements	11/15/18	3	Procedural	\$0
MCC	M-000-19-001-C	Audit of MCC's Fiscal Years 2018 and 2017 Financial Statements	11/15/18	5	Procedural	\$0
MCC	M-000-19-001-C	Audit of MCC's Fiscal Years 2018 and 2017 Financial Statements	11/15/18	7	Procedural	\$0
MCC	M-000-19-001-C	Audit of MCC's Fiscal Years 2018 and 2017 Financial Statements	11/15/18	9	Procedural	\$0
MCC	M-000-19-001-C	Audit of MCC's Fiscal Years 2018 and 2017 Financial Statements	11/15/18	10	Procedural	\$0
OPIC	9-OPC-19-002-P	OPIC Investments Increased Chile's Energy Capacity, but Weak Processes and Internal Controls Diminish OPIC's Ability To Gauge Project Effects and Risks	2/1/19	1	Procedural	\$0
OPIC	9-OPC-19-002-P	OPIC Investments Increased Chile's Energy Capacity, but Weak Processes and Internal Controls Diminish OPIC's Ability To Gauge Project Effects and Risks	2/1/19	2	Procedural	\$0
OPIC	9-OPC-19-002-P	OPIC Investments Increased Chile's Energy Capacity, but Weak Processes and Internal Controls Diminish OPIC's Ability To Gauge Project Effects and Risks	2/1/19	3	Procedural	\$0
OPIC	9-OPC-19-002-P	OPIC Investments Increased Chile's Energy Capacity, but Weak Processes and Internal Controls Diminish OPIC's Ability To Gauge Project Effects and Risks	2/1/19	4	Procedural	\$0
OPIC	9-OPC-19-002-P	OPIC Investments Increased Chile's Energy Capacity, but Weak Processes and Internal Controls Diminish OPIC's Ability To Gauge Project Effects and Risks	2/1/19	5	Procedural	\$0
OPIC	9-OPC-19-002-P	OPIC Investments Increased Chile's Energy Capacity, but Weak Processes and Internal Controls Diminish OPIC's Ability To Gauge Project Effects and Risks	2/1/19	6	Procedural	\$0



APPENDIX B — Reports Issued Prior to April 1, 2019, With Open and Unimplemented Recommendations and Potential Cost Savings

as of September 30, 2019

Agency	Report Number	Title	Report Date	Recommendation Number	Finding Type	Potential Cost Savings
OPIC	9-OPC-19-002-P	OPIC Investments Increased Chile's Energy Capacity, but Weak Processes and Internal Controls Diminish OPIC's Ability To Gauge Project Effects and Risks	2/1/19	7	Procedural	\$0
OPIC	9-OPC-19-002-P	OPIC Investments Increased Chile's Energy Capacity, but Weak Processes and Internal Controls Diminish OPIC's Ability To Gauge Project Effects and Risks	2/1/19	8	Procedural	\$0
OPIC	9-OPC-19-002-P	OPIC Investments Increased Chile's Energy Capacity, but Weak Processes and Internal Controls Diminish OPIC's Ability To Gauge Project Effects and Risks	2/1/19	9	Procedural	\$0
OPIC	9-OPC-19-002-P	OPIC Investments Increased Chile's Energy Capacity, but Weak Processes and Internal Controls Diminish OPIC's Ability To Gauge Project Effects and Risks	2/1/19	10	Procedural	\$0
OPIC	9-OPC-19-002-P	OPIC Investments Increased Chile's Energy Capacity, but Weak Processes and Internal Controls Diminish OPIC's Ability To Gauge Project Effects and Risks	2/1/19	11	Procedural	\$0
OPIC	9-OPC-19-002-P	OPIC Investments Increased Chile's Energy Capacity, but Weak Processes and Internal Controls Diminish OPIC's Ability To Gauge Project Effects and Risks	2/1/19	14	Procedural	\$0
OPIC	9-OPC-19-002-P	OPIC Investments Increased Chile's Energy Capacity, but Weak Processes and Internal Controls Diminish OPIC's Ability To Gauge Project Effects and Risks	2/1/19	15	Procedural	\$0
OPIC	9-OPC-19-002-P	OPIC Investments Increased Chile's Energy Capacity, but Weak Processes and Internal Controls Diminish OPIC's Ability To Gauge Project Effects and Risks	2/1/19	16	Procedural	\$0
OPIC	A-OPC-17-007-C	OPIC Implemented Controls in Support of FISMA for Fiscal Year 2017, but Improvements Are Needed	9/28/17	1	Procedural	\$0
OPIC	A-OPC-19-006-C	OPIC Has Generally Implemented Controls in Support of FISMA for Fiscal Year 2018	1/30/19	1	Procedural	\$0
OPIC	A-OPC-19-006-C	OPIC Has Generally Implemented Controls in Support of FISMA for Fiscal Year 2018	1/30/19	2	Procedural	\$0
OPIC	A-OPC-19-006-C	OPIC Has Generally Implemented Controls in Support of FISMA for Fiscal Year 2018	1/30/19	3	Procedural	\$0
OPIC	A-OPC-19-006-C	OPIC Has Generally Implemented Controls in Support of FISMA for Fiscal Year 2018	1/30/19	4	Procedural	\$0
OPIC	A-OPC-19-006-C	OPIC Has Generally Implemented Controls in Support of FISMA for Fiscal Year 2018	1/30/19	6	Procedural	\$0
OPIC	A-OPC-19-006-C	OPIC Has Generally Implemented Controls in Support of FISMA for Fiscal Year 2018	1/30/19	7	Procedural	\$0
<b>Grand Total</b>						<b>\$87,027,080</b>