



## MEMORANDUM

**DATE:** April 19, 2021

**TO:** USAID/Afghanistan, Mission Director, Tina Dooly - Jones

**FROM:** USAID OIG Middle East and Eastern Europe (ME/EE) Regional Office, USDH NFA Coordinator, John Vernon /s/

**SUBJECT:** Fund Accountability Statement Audit of Checchi and Company Consulting, Inc. Under the Assistance for the Development of Afghan Legal Access and Transparency Program in Afghanistan, Task Order AID-306-TO-16-00007, July 1, 2019 to June 30, 2020 (8-306-21-020-N)

This memorandum transmits the final audit report on the fund accountability statement of Checchi and Company Consulting, Inc. under Assistance for the Development of Afghan Legal Access and Transparency program in Afghanistan, task order AID-306-TO-16-00007, for the period from July 1, 2019 to June 30, 2020. USAID/Afghanistan contracted with the independent certified public accounting firm Castro & Company to conduct the audit. The audit firm stated that it performed its audit in accordance with U.S. Government Auditing Standards issued by the Comptroller General of the United States. The audit firm is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on Checchi'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 mainly to: (1) express an opinion on whether the fund accountability statement for the period audited was presented fairly, in all material respects; (2) evaluate the auditee's internal controls; and (3) determine whether auditee complied with the award terms and applicable laws and regulations. To answer the audit objectives, the audit firm performed

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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.

the subject financial audit that covered \$9,920,163 for the period from July 1, 2019 to June 30, 2020.

The auditors expressed an unmodified opinion on the fund accountability statement and did not identify any questioned cost. The auditors did not identify any material weaknesses in internal control or any material instances of noncompliance.

During our desk review, we noted minor issues which the audit firm will need to address in future audit reports. We presented these issues in a letter to the controller dated April 19, 2021.

The report does not contain any recommendations for your action.

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”).