



## MEMORANDUM

**DATE:** April 28, 2021

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

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

**SUBJECT:** Financial Audit of Costs Incurred by Consortium For Elections and Political Process Strengthening Under the Strengthening Civic Engagement in Elections Program in Afghanistan, Cooperative Agreement 72030618LA00004, January 1 to September 30, 2019 (8-306-21-026-N)

This memorandum transmits the final audit report on costs incurred by Consortium for Elections and Political Process Strengthening, under the Strengthening Civic Engagement in Elections in Afghanistan Program, cooperative agreement 72030618LA00004, for the period from January 1 to September 30, 2019. USAID/Afghanistan contracted with the independent certified public accounting firm Castro and Company LLC to conduct the audit. The audit firm stated that it performed its audit in accordance with U.S generally accepted government auditing standards. The audit firm is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on the auditee'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; (3) determine whether the auditee complied with the award terms and applicable laws and regulations; and (4) determine if the auditee has taken adequate corrective actions on prior audit recommendations. To answer the audit objectives, the audit

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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.

firm performed the subject financial audit that covered \$5,336,285 for the period from January 1 to September 30, 2019.

The audit firm expressed an unmodified opinion on the fund accountability statement and did not identify any questioned costs. The audit firm did not identify any material internal control weaknesses or any material instances of noncompliance with the agreement's terms, conditions and applicable laws and regulations.

During our desk review, we noted one minor issue which the audit firm should address in future audit reports. We presented this issue in a letter to the controller dated April 28, 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").