



MEMORANDUM

DATE: May 24, 2021

TO: USAID/Management/Office of Acquisition and Assistance/Cost, Audit and Support Division, Supervisory Auditor, Eleanor C. Jefferson

FROM: Director of External Financial Audits Division (IG/A/FA), David A McNeil /s/

SUBJECT: Audit Report on DT Global, Inc.'s Disclosed Cost Accounting Practices (3-000-21-005-D)

This memorandum transmits the final audit report on DT Global, Inc.'s (DTG) Disclosed Cost Accounting Practices. The U.S. Agency for International Development (USAID) Office of Acquisition and Assistance, Cost Audit and Support Division contracted with the Defense Contract Audit Agency (DCAA) to conduct the audit. DCAA stated that the audit was conducted in accordance with generally accepted government auditing standards. DCAA is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on whether DTG's Disclosed Cost Accounting Practices comply with the Cost Accounting Standards (CAS), and Federal Acquisition Regulation (FAR) Part 31 as applicable. ¹

The objective of this audit was to determine whether DTG's disclosed cost accounting practices comply with CAS and FAR Part 31. To answer the audit objective, DCAA planned audit procedures and examined DTG's Initial Disclosure Statement, effective July 27, 2019, and subsequent Revision I, dated January 4, 2021 to determine whether the disclosed cost accounting practices comply with CAS and FAR Part 31. DCAA stated that the Disclosure Statement Revision I does not contain changes in the accounting practices and only adds information required per disclosure statement instructions.

DCAA issued an unqualified opinion, concluding that DTG's disclosed accounting practices comply, in all material respects, with CAS and FAR Part 31.

OIG does not routinely distribute independent public accounting reports beyond the immediate addressees because a high percentage of these reports contain information restricted from

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.

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”).