



OFFICE OF INSPECTOR GENERAL

U.S. Agency for International Development

MEMORANDUM

DATE: October 20, 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/EFA), David A. McNeil /s/

SUBJECT: Single Audit of JSI Research and Training Institute, Inc., and Affiliate for the Year Ended September 30, 2016 (3-000-22-001-T)

This memorandum transmits the final audit report on JSI Research and Training Institute, Inc., and Affiliate under Title 2 United States Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* for the fiscal year ended September 30, 2016. JSI Research and Training Institute, Inc. and Affiliate contracted with the independent certified public accounting firm Norman R. Fougere, Jr., CPA (FOUGERE) to conduct the audit. The audit report was obtained from the Federal Audit Clearinghouse. The audit firm stated that it performed its audit in accordance with generally accepted government auditing standards and Title 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The audit firm is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on JSI Research and Training Institute, Inc., and Affiliate's financial statements; the effectiveness of its internal control; or its compliance with the awards, laws, and regulations.¹

The audit objectives were to: (1) express an opinion on whether the financial statements as of September 30, 2016 were presented fairly, in all material respects (2) express an opinion on whether the schedule of expenditures of federal awards as required by 2 CFR Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is fairly stated in all material respects; and (3) describe the scope of testing of internal control and compliance and the results of that testing but not to provide an opinion on its effectiveness. To answer the audit objectives, the audit firm performed tests of JSI Research and Training Institute, Inc., and Affiliate's compliance with specific provisions of laws, regulations, contracts, and grant agreements and other matters. JSI Research and Training Institute, Inc. and Affiliate's audited expenditures of federal

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.

awards were \$ 214,918,537 of which the U.S. Agency for International Development's (USAID) audited expenditures were \$200,057,454 for the fiscal year ended September 30, 2016.

The audit firm expressed unmodified opinions on the financial statements and on compliance for the major federal programs. Additionally, the audit firm concluded the schedule of expenditures of federal awards was fairly stated, in all material respects, in relation to the financial statements as a whole. The audit firm did not identify any deficiencies in internal control over financial reporting that it considered to be material weaknesses, or instances of noncompliance or other matters that were required to be reported under generally accepted government auditing standards. The audit firm did not identify any deficiencies in internal control over compliance that it considered to be material weaknesses. The audit firm did not question any costs.

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").