



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

MEMORANDUM

DATE: November 8, 2022

TO: USAID/Ghana, Mission Director, Kimberly Rosen

FROM: USAID OIG Africa Regional Office, Audit Director, Robert Mason /s/

SUBJECT: Financial Audit of USAID Resources Managed by Total Family Health Organisation in Ghana Under Cooperative Agreement 72064120CA00002, August 10, 2020, to December 31, 2021 (Report No. 4-641-23-021-R)

This memorandum transmits the final audit report on USAID resources managed by Total Family Health Organisation (TFHO) under the Health Marketing Activity. TFHO contracted with the independent audit firm PricewaterhouseCoopers, Accra, Ghana to conduct the audit. The audit firm stated that it performed its audit in accordance with 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 TFHO's schedule of expenditures of USAID awards; the effectiveness of its internal control; or its compliance with the award, laws, and regulations.¹

The audit objectives were to (1) express an opinion on whether the schedule of expenditures of USAID awards for the period audited, was presented fairly, in all material respects; (2) evaluate TFHO's internal controls; (3) determine whether TFHO complied with award terms and applicable laws and regulations and (4) review the implementation status of the prior period recommendations.

To answer the audit objectives, PricewaterhouseCoopers (1) audited the schedule of expenditures of USAID awards for the award including the budgeted amounts by category and major items and the revenues received from USAID for the period covered by the audit and the costs reported by TFHO as incurred from August 10, 2020, to December 31, 2021; (2) evaluated the control environment, the adequacy of the accounting systems, and control procedures that pertain to TFHO's ability to report financial data consistent with the assertions embodied in each account of the schedule of expenditures of USAID awards; (3) identified the award terms and pertinent laws and regulations and determined which of those, if not observed, could have a direct and material effect on the schedule of expenditures of USAID

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; and (4) determined that the implementation status of the prior period recommendations is not applicable. TFHO reported expenditures of \$1,760,527 in USAID funds during the audited period.

The audit firm concluded the schedule of expenditures of USAID awards presented fairly, in all material respects, program revenues and costs incurred under the award for the period audited. The audit report did not identify any questioned costs, material weaknesses in internal control, or material instances of noncompliance.

Accordingly, we are not making any recommendations.

During our desk review, we noted several areas for improvement which the audit firm should address in future audit reports. We presented these areas in a memo to the controller, dated November 8, 2022

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