

A: Listing of Reports During the Reporting Period

OFFICE OF INSPECTOR GENERAL | U.S. Agency for International Development
Semiannual Report to Congress, April 1, 2022-September 30, 2022

Appendix A: List of All Audits (Performance and Financial) and Nonaudits Associated Questioned Costs, Unsupported Costs, and Value Recommendations That Funds Be Put to Better Use Issued April 1, 2022 - September 30, 2022

| Agency | Report Number | Title | Report Date | Audit Category | Questioned Costs | Unsupported Questioned Costs | Funds Put to Better Use |
|--------|----------------|--|-------------|--|------------------|------------------------------|-------------------------|
| USAID | 0-000-22-013-C | USAID Complied in Fiscal Year 2021 With the Payment Integrity Information Act of 2019 | 6/10/2022 | PIIA Audit conducted by IPA | \$0 | \$0 | \$0 |
| USAID | 0-000-22-014-C | USAID's Travel Card Program Complied with the Government Charge Card Abuse Prevention Act in Fiscal Year 2021 | 9/6/2022 | Charge Card Program Risk Assessment conducted by IPA | \$0 | \$0 | \$0 |
| USAID | 0-000-22-015-C | Assessment of USAID's Purchase Card Program Showed Low Risk of Improper Purchases and Payments in Fiscal Year 2021 | 9/6/2022 | Charge Card Program Risk Assessment conducted by IPA | \$0 | \$0 | \$0 |
| USAID | 3-000-22-004-T | Single Audit of Winrock International Institute for Agricultural Development Combined for the Year Ended 2016 | 5/4/2022 | U.S. Based Grantees | \$0 | \$0 | \$0 |
| USAID | 3-000-22-005-T | Single Audit of ACDI/VOCA and Affiliates for the Fiscal Year Ended December 31, 2017 | 5/18/2022 | U.S. Based Grantees | \$0 | \$0 | \$0 |
| USAID | 3-000-22-013-R | Financial Audit Report of Shell Foundation for the Year Ended December 31, 2017 | 4/18/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 3-000-22-014-D | Audit Report on Deloitte Government and Public Services' Proposed Amounts on Unsettled Flexibly Priced Contracts for Contractor Fiscal Year 2019 | 6/15/2022 | U.S. Based Contractors | \$160,832 | \$0 | \$0 |
| USAID | 3-000-22-014-R | Financial Audit Report of Shell Foundation for the Year Ended December 31, 2018 | 4/22/2022 | Foreign Based Organizations | \$133,402 | \$133,402 | \$0 |
| USAID | 3-000-22-015-D | Audit Report on Banyan Global, Inc.'s Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Year 2018 | 7/6/2022 | U.S. Based Contractors | \$0 | \$0 | \$0 |
| USAID | 3-000-22-015-R | Financial Audit of KNCV Tuberculosis Foundation Under Multiple, USAID Awards for the Fiscal Year Ended September 30, 2017 | 5/27/2022 | Foreign Based Organizations | \$60,418 | \$0 | \$0 |
| USAID | 3-000-22-016-R | Financial Audit of Danish Refugee Council Under Multiple Awards, for the Fiscal Year Ended December 31, 2019, | 6/1/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 3-000-22-017-R | Financial Audit of Handicap International Federation Under Multiple Awards, for the Fiscal Year Ended December 31, 2019 | 6/9/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 3-000-22-018-R | Financial Audit of Marie Stopes International's Fund Accountability Statement and Cost Sharing Schedule for Fiscal Year Ended December 31, 2016 | 8/25/2022 | Foreign Based Organizations | \$29,790 | \$22,975 | \$0 |
| USAID | 3-000-22-019-R | Financial Audit of Action Contre La Faim Under Multiple Awards, for the Fiscal Year Ended December 31, 2016 | 9/7/2022 | Foreign Based Organizations | \$219,760 | \$0 | \$0 |

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|--------|----------------|---|-------------|------------------------|------------------|------------------------------|-------------------------|
| USAID | 3-000-22-021-I | Examination Report of Incurred Costs Claimed on Flexibly Priced Contracts by Millennium DPI Partners, LLC for Fiscal Year Ended December 31, 2018 | 4/18/2022 | U.S. Based Contractors | \$0 | \$0 | \$0 |
| USAID | 3-000-22-022-I | Examination Report on Incurred Costs Claimed on Flexibly Priced Contracts by Chemonics International Inc. for the Fiscal Years Ended December 31, 2016 and 2017 | 4/18/2022 | U.S. Based Contractors | \$0 | \$0 | \$0 |
| USAID | 3-000-22-023-I | Examination Report for University Research Co., LLC for the Certified Final Indirect Cost Rate Proposals and Related Books and Records for Reimbursement for the Fiscal Year Ended September 30, 2018 | 5/13/2022 | U.S. Based Contractors | \$0 | \$0 | \$0 |
| USAID | 3-000-22-024-I | Examination Report of Incurred Costs Claimed on Flexibly Priced Contracts by The Manoff Group, Inc. for the Fiscal Year Ended December 31, 2018 | 5/19/2022 | U.S. Based Contractors | \$0 | \$0 | \$0 |
| USAID | 3-000-22-025-I | Examination Report of Incurred Costs Claimed on Flexibly Priced Contracts by International Business & Technical Consultants, Inc. for the Fiscal Year Ended December 31, 2018 | 5/26/2022 | U.S. Based Contractors | \$109,164 | \$688 | \$0 |
| USAID | 3-000-22-026-I | Examination of Costs Claimed for SSG Advisors, LLC d/b/a Resonance for Fiscal Years Ended December 31, 2017 and 2018 | 7/8/2022 | U.S. Based Contractors | \$0 | \$0 | \$0 |
| USAID | 3-000-22-027-I | Examination Report of Incurred Costs Claimed on Flexibly Priced Contracts by DAI Global, LLC for the Fiscal Year Ended December 31, 2018 | 7/27/2022 | U.S. Based Contractors | \$0 | \$0 | \$0 |
| USAID | 3-000-22-028-I | Examination Report of Incurred Costs Claimed on Flexibly Priced Contracts for Checchi and Company Consulting, Inc. for Fiscal Years Ended June 30, 2018 and 2019 | 8/22/2022 | U.S. Based Contractors | \$0 | \$0 | \$0 |
| USAID | 3-000-22-029-I | Performance Audit of the Adequacy of the Accounting System Administration for Think Well, LLC. | 8/30/2022 | U.S. Based Contractors | \$0 | \$0 | \$0 |
| USAID | 3-000-22-030-I | Examination Report of Incurred Costs Claimed on Flexibly Priced Contracts for Palladium International, LLC for the Fiscal Year Ended June 30, 2018 | 9/15/2022 | U.S. Based Contractors | \$0 | \$0 | \$0 |
| USAID | 3-000-22-031-I | Performance Audit of the Adequacy of the Accounting System for Blumont Engineering Solutions, Inc. | 9/16/2022 | U.S. Based Contractors | \$0 | \$0 | \$0 |

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|--------|----------------|--|-------------|-----------------------------|------------------|------------------------------|-------------------------|
| USAID | 3-000-22-032-I | Examination of Costs Claimed for CAMRIS International, Inc. for the Fiscal Year Ended December 31, 2018 | 9/27/2022 | U.S. Based Contractors | \$1,212,187 | \$903,304 | \$0 |
| USAID | 3-000-22-033-I | Performance Audit of the Adequacy of the Accounting System for Panagora Group, Inc. | 9/28/2022 | U.S. Based Contractors | \$0 | \$0 | \$0 |
| USAID | 4-605-22-051-R | Financial Audit of USAID Resources Managed by African Parks Network in Multiple Countries Under Multiple Awards, June 18, 2018, to December 31, 2019 | 5/6/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-605-22-052-R | Financial Audit of USAID Resources Managed by African Parks Network in Multiple Countries Under Multiple Awards, January 1 to December 31, 2020 | 5/6/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-605-22-092-R | Financial Audit of USAID Resources Managed by African Parks Network in Multiple Countries Under Multiple Awards, January 1 to December 31, 2021 | 9/12/2022 | Foreign Based Organizations | \$76,804 | \$22,655 | \$0 |
| USAID | 4-611-22-068-R | Financial Closeout Audit of USAID Resources Managed by Churches Health Association of Zambia Under Cooperative Agreement AID-611-A-16-00003, January 1 to December 9, 2020 | 6/28/2022 | Foreign Based Organizations | \$314,788 | \$0 | \$0 |
| USAID | 4-611-22-079-R | Financial Audit of USAID Resources Managed by Catholic Medical Mission Board Zambia Under Cooperative Agreement 72061120CA00008, October 1, 2020, to September 30, 2021 | 8/2/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-611-22-080-R | Financial Audit of USAID Resources Managed by Centre for Infectious Disease Research in Zambia Under Multiple Agreements, October 1, 2020, to September 30, 2021 | 8/2/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-612-22-086-R | Financial Audit of USAID Resources Managed by Baylor College of Medicine Children's Foundation Malawi Under Multiple Awards, July 1, 2020, to September 30, 2021 | 8/18/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-612-22-087-R | Financial Audit of USAID Resources Managed by Partners in Hope in Malawi Under Multiple Awards, October 1, 2020, to September 30, 2021 | 8/26/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-612-22-096-R | Financial Audit of USAID Resources Managed by Farmers Union of Malawi Under Cooperative Agreement 72061219CA00004, | 9/20/2022 | Foreign Based Organizations | \$52,108 | \$32,623 | \$0 |

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|--------|----------------|--|-------------|-----------------------------|------------------|------------------------------|-------------------------|
| | | December 1, 2019, to September 30, 2021 | | | | | |
| USAID | 4-613-22-049-R | Financial Audit of USAID Resources Managed by an Implementer in Zimbabwe Under Cooperative Agreement 72061318CA00007, January 1 to December 31, 2021 | 4/26/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-613-22-062-R | Financial Audit of USAID Resources Managed by Organization for Public Health Interventions and Development in Zimbabwe Under Cooperative Agreement 72061320CA00005, October 1, 2020, to September 30, 2021 | 6/7/2022 | Foreign Based Organizations | \$25,283 | \$0 | \$0 |
| USAID | 4-613-22-065-R | Financial Audit of USAID Resources Managed by Africaid in Zimbabwe Under Cooperative Agreement AID-613-A-17-00001, January 1 to December 31, 2021 | 6/10/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-613-22-067-R | Financial Audit of USAID Resources Managed by Union Zimbabwe Trust Under Cooperative Agreement 72061319CA00003, October 1, 2020, to September 30, 2021 | 6/28/2022 | Foreign Based Organizations | \$54,816 | \$0 | \$0 |
| USAID | 4-613-22-070-R | Financial Audit of USAID Resources Managed by an Implementer in Zimbabwe Under Cooperative Agreement 72061319CA00004, October 1, 2020, to December 31, 2021 | 6/28/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-613-22-071-R | Financial Audit of USAID Resources Managed by Hospice and Palliative Care Association of Zimbabwe Under Multiple Awards, October 1, 2020, to September 30, 2021 | 7/5/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-613-22-083-R | Financial Audit of USAID Resources Managed by Centre for Sexual Health HIV/AIDS Research Zimbabwe in Multiple Countries Under Multiple Awards, January 1 to December 31, 2021 | 8/8/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-613-22-088-R | Financial Audit of USAID Resources Managed by an Implementer in Zimbabwe Under Award 72061318CA00011, January 1 to December 31, 2021 | 8/26/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-613-22-093-R | Financial Audit of USAID Resources Managed by Family Aids Caring Trust in Zimbabwe Under Multiple Awards, January 1 to December 31, 2021 | 9/12/2022 | Foreign Based Organizations | \$150,125 | \$0 | \$0 |

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|--------|----------------|--|-------------|-----------------------------|------------------|------------------------------|-------------------------|
| USAID | 4-613-22-094-R | Financial Audit of USAID Resources Managed by Mavambo Orphan Care in Zimbabwe Under Cooperative Agreement AID-613-A-15-00002, January 1 to December 31, 2021 | 9/12/2022 | Foreign Based Organizations | \$26,251 | \$0 | \$0 |
| USAID | 4-613-22-100-R | Financial Audit of USAID Resources Managed by an Implementer in Zimbabwe Under Cooperative Agreement 72061320CA00003, August 30, 2020, to September 30, 2021 | 9/22/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-615-22-003-N | Financial Closeout Audit of USAID Resources Managed by Christian Aid in Kenya Under Cooperative Agreement AID-615-A-17-00002, August 1, 2020, to July 31, 2021 | 8/26/2022 | Foreign Based Organizations | \$115,670 | \$115,670 | \$0 |
| USAID | 4-615-22-054-R | Financial Audit of USAID Resources Managed by University of Nairobi Enterprises and Services Limited in Kenya Under Cooperative Agreement AID-615-A-16-00013, July 1, 2020, to June 30, 2021 | 5/10/2022 | Foreign Based Organizations | \$98,795 | \$0 | \$0 |
| USAID | 4-615-22-066-R | Financial Audit of USAID Resources Managed by MOI Teaching and Referral Hospital in Kenya Under Agreement AID-615-A-12-00001, July 1, 2020, to June 30, 2021 | 6/22/2022 | Foreign Based Organizations | \$44,318 | \$0 | \$0 |
| USAID | 4-615-22-084-R | Financial Audit of USAID Resources Managed by Kenya Conference of Catholic Bishops Under Cooperative Agreement 72061519CA00007, January 1 to December 31, 2021 | 8/11/2022 | Foreign Based Organizations | \$57,989 | \$0 | \$0 |
| USAID | 4-615-22-089-R | Financial Audit of USAID Resources Managed by World Vision Kenya Under Cooperative Agreement 72061521CA00002, March 9 to September 30, 2021 | 9/1/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-615-22-090-R | Financial Audit of USAID Resources Managed by Centre for Health Solutions in Kenya Under Cooperative Agreement 72061518CA00004, January 1 to December 31, 2021 | 9/2/2022 | Foreign Based Organizations | \$76,237 | \$0 | \$0 |
| USAID | 4-615-22-091-R | Financial Program-Specific Audit of USAID Resources Managed by Program for Appropriate Technology in Health in Kenya Under Multiple Agreements, January 1 to December 31, 2021 | 9/2/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-615-22-099-R | Financial Audit of USAID Resources Managed by Liverpool Voluntary Care and | 9/22/2022 | Foreign Based Organizations | \$137,481 | \$0 | \$0 |

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|--------|----------------|---|-------------|-----------------------------|------------------|------------------------------|-------------------------|
| | | Treatment Health in Kenya Under Multiple Awards, October 1, 2020, to September 30, 2021 | | | | | |
| USAID | 4-617-22-058-R | Financial Audit of USAID Resources Managed by Joint Clinical Research Centre in Uganda Under Multiple Awards, October 1, 2020, to September 30, 2021 | 5/19/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-617-22-059-R | Financial Audit of USAID Resources Managed by Uganda Protestant Medical Bureau Under Multiple Awards, July 1, 2020, to June 30, 2021 | 5/23/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-617-22-077-R | Financial Audit of USAID Resources Managed by Multi Community Based Development Initiative in Uganda Under Multiple Awards, September 1, 2020, to September 30, 2021 | 7/27/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-620-22-061-R | Financial Audit of USAID Resources Managed by American University of Nigeria Under Cooperative Agreement 72062019CA0002, August 1, 2020, to July 31, 2021 | 6/7/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-620-22-064-R | Financial Audit of USAID Resources Managed by Center for Clinical Care and Clinical Research in Nigeria Under Cooperative Agreement 72062020CA00006, October 1, 2020, to September 30, 2021 | 6/9/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-620-22-078-R | Financial Audit of USAID Resources Managed by KNCV Tuberculosis Foundation Nigeria Under Cooperative Agreement 72062020CA00007, October 1, 2020, to September 30, 2021 | 7/27/2022 | Foreign Based Organizations | \$37,080 | \$0 | \$0 |
| USAID | 4-620-22-095-R | Financial Audit of USAID Resources Managed by Pro-Health International in Nigeria Under Cooperative Agreement 72062020CA00005, January 1 to December 31, 2021 | 9/13/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-620-22-097-R | Financial Audit of USAID Resources Managed by Society for Family Health in Nigeria Under Multiple Awards, January 1 to December 31, 2021 | 9/20/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-620-22-098-R | Financial Audit of USAID Resources Managed by Association for Reproductive and Family Health in Nigeria Under Cooperative Agreement | 9/20/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |

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|--------|----------------|---|-------------|-----------------------------|------------------|------------------------------|-------------------------|
| | | 72062020CA00004, January 1 to December 31, 2021 | | | | | |
| USAID | 4-621-22-053-R | Financial Audit of USAID Resources Managed by Tanzania Health Promotion Support Under Multiple Agreements, October 1, 2020, to September 30, 2021 | 5/10/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-621-22-072-R | Financial Audit of USAID Resources Managed by Tanzania Women Lawyers Association Under Cooperative Agreement 72062120CA00006, August 12, 2020, to December 31, 2021 | 7/14/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-621-22-076-R | Financial Audit of USAID Resources Managed by Amref Health Africa in Tanzania Under Cooperative Agreement 72062120CA00007, October 1, 2020, to December 31, 2021 | 7/18/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-623-22-056-R | Financial Audit of USAID Resources Managed by TradeMark East Africa in Multiple Countries Under Multiple Awards, July 1, 2020, to June 30, 2021 | 5/18/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-624-22-069-R | Financial Closeout Audit of USAID Resources Managed by Electoral Institute for Sustainable Democracy in Africa in Côte d'Ivoire Under Cooperative Agreement 72062420LA00001, June 1, 2020, to July 31, 2021 | 6/28/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-656-22-001-Q | Quality Control Review of Ernst & Young Limitada, Maputo, Mozambique on the Financial Audit of USAID Resources Managed by N'weti-Comunicação Para Saúde in Mozambique Under Multiple Awards, January 1 to December 31, 2020 | 7/27/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-663-22-055-R | Financial Audit of USAID Resources Managed by Amhara Development Association in Ethiopia Under Multiple Awards, July 8, 2020, to July 7, 2021 | 5/17/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-663-22-057-R | Financial Audit of USAID Resources Managed by Addis Continental Institute of Public Health in Ethiopia Under Cooperative Agreement No. AID-663-A-14-00004, July 8, 2020, to July 7, 2021 | 5/19/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-663-22-102-R | Financial Audit of USAID Resources Managed by Mekdim Ethiopia National Association Under Multiple Awards, January 1 to December 31, 2021 | 9/22/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |

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| USAID | 4-669-22-001-O | Agreed-Upon Procedures Engagement of USAID Resources Managed by Education Development Center Inc. in Liberia Under Cost-Plus-Fixed-Fee Contract, AID-669-TO-17-00001, March 2, 2017, to July 31, 2021 | 6/8/2022 | Foreign Based Organizations | \$1,235,271 | \$2,371 | \$0 |
| USAID | 4-673-22-074-R | Financial Audit of USAID Resources Managed by IntraHealth Namibia Under Multiple Awards, January 1 to December 31, 2021 | 7/14/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-674-22-047-R | Financial Audit of USAID Resources Managed by HIV SA NPC in South Africa Under Multiple Awards, October 1, 2020, to September 30, 2021 | 4/19/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-674-22-048-R | Financial Audit of USAID Resources Managed by Centre for Communication Impact in South Africa Under Multiple Awards, July 1, 2020, to June 30, 2021 | 4/19/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-674-22-050-R | Financial Audit of USAID Resources Managed by World Wide Fund for Nature South Africa in Multiple Countries Under Cooperative Agreement AID-674-A-17-00006, July 1, 2020, to June 30, 2021 | 4/26/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-674-22-060-R | Financial Audit of USAID Resources Managed by Right to Care NPC in Multiple Countries Under Multiple Awards, October 1, 2020, to September 30, 2021 | 5/25/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-674-22-063-R | Financial Audit of USAID Resources Managed by Baylor College of Medicine Children's Foundation Lesotho Under Agreement 72067419CA00016, July 1, 2020, to June 30, 2021 | 6/7/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-674-22-073-R | Financial Audit of USAID Resources Managed by Anova Health Institute NPC in Multiple Countries Under Multiple Awards, October 1, 2020, to September 30, 2021 | 7/14/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-674-22-075-R | Financial Audit of USAID Resources Managed by Maternal, Adolescent and Child Health Institute NPC in South Africa Under Multiple Awards, October 1, 2020, to September 30, 2021 | 7/14/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-696-22-081-R | Financial Audit of USAID Resources Managed by CARITAS Rwanda Under Multiple Awards, January 1 to December 31, 2021 | 8/4/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-696-22-082-R | Financial Audit of USAID Resources Managed by | 8/4/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |

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| | | African Evangelistic Enterprise Rwanda Under Multiple Awards, January 1 to December 31, 2021 | | | | | |
| USAID | 4-696-22-085-R | Financial Audit of USAID Resources Managed by François Xavier Bagnoud Rwanda Under Cooperative Agreement AID-696-A-12-00004, January 1 to December 31, 2021 | 8/15/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-698-22-101-R | Financial Audit of USAID Resources Managed by Tony Blair Institute in Multiple Countries Under Multiple Awards, January 1 to December 31, 2021 | 9/22/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 4-936-22-002-P | PEPFAR in Africa: USAID Can Take Additional Steps to Improve Controls Over Data Quality | 9/14/2022 | Economy and Efficiency | \$0 | \$0 | \$0 |
| USAID | 5-176-22-013-N | Financial Audit of the Good Governance Initiative Fund Program in Kazakhstan and Tajikistan Managed by Eurasia Foundation of Central Asia - Kazakhstan, Cooperative Agreement AID-176-A-14-00007, for the Period That Ended December 31, 2017 | 8/30/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 5-306-22-010-N | Financial Audit of Costs Incurred in Afghanistan by Blumont Global Development, Inc. Under the Conflict Mitigation Assistance for Civilians Program, Cooperative Agreement No. 72030618CA00005, June 1 to October 31, 2020 | 5/10/2022 | U.S. Based Grantees | \$0 | \$0 | \$0 |
| USAID | 5-306-22-011-N | Financial Audit of Costs Incurred by Abt Associates, Inc. Under the Sustaining Health Outcomes Through the Private Sector Plus Program in Afghanistan, Cooperative Agreement AID-OAA-A-15-00067, January 1, 2019, to December 31, 2020 | 6/24/2022 | U.S. Based Contractors | \$0 | \$0 | \$0 |
| USAID | 5-306-22-012-N | Financial and Closeout Audit of Costs Incurred of American University of Afghanistan, Support to the American University of Afghanistan Program, Cooperative Agreement AID-306-A-13-00004, June 1, 2020 to February 28, 2021 | 6/27/2022 | Foreign Based Organizations | \$11,908,932 | \$11,908,932 | \$0 |
| USAID | 5-306-22-014-N | Closeout Audit of Costs Incurred by The Asia Foundation Under the Financial and Business Management Activity in Afghanistan, Contract AID-306-C-17-00014, April 1, 2020, to March 31, 2021 | 9/20/2022 | U.S. Based Contractors | \$0 | \$0 | \$0 |
| USAID | 5-306-22-015-N | Financial Audit of the Women's Scholarship | 9/26/2022 | U.S. Based Grantees | \$0 | \$0 | \$0 |

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| Agency | Report Number | Title | Report Date | Audit Category | Questioned Costs | Unsupported Questioned Costs | Funds Put to Better Use |
|--------|----------------|---|-------------|-----------------------------|------------------|------------------------------|-------------------------|
| | | Endowment Project in Afghanistan Managed by Texas A&M AgriLife Research, Cooperative Agreement 72030618CA00009, September 27, 2018, through December 31, 2020 | | | | | |
| USAID | 5-367-22-024-R | Financial Audit of USAID Awards Managed by the Department of Health Services and Karnali Province's Ministry of Social Development in Nepal Under Assistance Agreement 367-013, Implementation Letter 113, July 16, 2020, to July 15, 2021 | 9/7/2022 | Foreign Government | \$27,809 | \$29 | \$0 |
| USAID | 5-367-22-030-R | Financial and Closeout Audits of Multiple USAID Awards Managed by National Society for Earthquake Technology – Nepal, July 16, 2020, to July 15, 2021 | 9/26/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 5-386-22-014-R | Audit of the Schedule of Expenditures of Centre for Urban and Regional Excellence, Level Up for Taps and Toilets in Slum Homes Program in India, Cooperative Agreement AID-386-A-15-00002, April 1, 2020, to March 31, 2021 | 4/27/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 5-386-22-015-R | Financial Audit of The Producer-Owned Women Enterprises Project in India Managed by Indus Tree Crafts Foundation Under Cooperative Agreement 72038619CA00003, April 01, 2020 to March 31, 2021 | 5/10/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 5-386-22-016-R | Financial Audit of Closing the Gaps in the TB Care Cascade Program Managed by World Health Partners in India, Cooperative Agreement 72038620CA00012, July 31, 2020 to March 31, 2021 | 5/26/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 5-391-22-017-R | Financial and Closeout Audit of the Water Governance and Capacity Building Support Program in Pakistan Managed by Health and Nutrition Development Society, Contract 72039119C00001, July 1, 2020 to October 15, 2021 | 6/23/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 5-391-22-018-R | Financial Audit of the Power Transmission System for Wind Project in Sindh Wind Corridor in Pakistan Managed by National Transmission and Dispatch Company Limited, Grant 391-PEPA-ENR-WTL-00, for the Fiscal Year that Ended June 30, 2021 | 7/12/2022 | Foreign Government | \$0 | \$0 | \$0 |
| USAID | 5-391-22-019-R | Financial Audit of the Project Management & Engineering | 7/13/2022 | Foreign Government | \$1,594,352 | \$0 | \$0 |

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| Agency | Report Number | Title | Report Date | Audit Category | Questioned Costs | Unsupported Questioned Costs | Funds Put to Better Use |
|--------|----------------|--|-------------|--------------------|------------------|------------------------------|-------------------------|
| | | Services for FATA Infrastructure Program in Pakistan Managed by the Government of Khyber Pakhtunkhwa, Grant 135 PIL 391-013-32, Fiscal Year Ending June 30, 2021 | | | | | |
| USAID | 5-391-22-020-R | Financial Audit of the Tarbela Dam Repair and Maintenance Phase-II Project in Pakistan Managed by the Water and Power Development Authority, Grant 391-PEPA-ENR-TDR2-00, Fiscal Year that Ended June 30, 2021 | 7/21/2022 | Foreign Government | \$1,723,980 | \$0 | \$0 |
| USAID | 5-391-22-021-R | Financial Audit of the Municipal Services Program Implementation of Integrated MIS and GIS Enabled ERP Solution/Software for WSSP in Pakistan Managed by the Government of Khyber Pakhtunkhwa, Grant 391-GOKP-MSP-001-001-10, for the Fiscal Year that Ended June 30, 2021 | 8/9/2022 | Foreign Government | \$54,000 | \$0 | \$0 |
| USAID | 5-391-22-023-R | Financial Audit of the Gomal Zam Dam Command Area Development Project in Pakistan Managed by the Government of Khyber Pakhtunkhwa Agriculture, Livestock and Cooperatives Department, Grant 391 DOA GZDCADP 001 001, July 1, 2020, to June 30, 2021 | 9/7/2022 | Foreign Government | \$2,337,335 | \$0 | \$0 |
| USAID | 5-391-22-025-R | Financial Audit of the Community Mobilization for WASH Behavior Change in Khyber Pakhtunkhwa in Pakistan Managed by the Government of Khyber Pakhtunkhwa, Grant 59 PIL 391-DG/MSP/KP-RAA-001-17, for the Fiscal Year that Ended June 30, 2021 | 9/7/2022 | Foreign Government | \$59,889 | \$0 | \$0 |
| USAID | 5-391-22-026-R | Financial Audit of the Khyber Pakhtunkhwa Reconstruction Program in Pakistan Managed by the Provincial Reconstruction Rehabilitation and Settlement Authority, Provincial Disaster Management Authority, Agreement No. 391-011, July 1, 2020, to June 30, 2021 | 9/8/2022 | Foreign Government | \$1,739,712 | \$782,086 | \$0 |
| USAID | 5-391-22-028-R | Financial Audit of the Purchase of Equipment and Machinery Project in Pakistan Managed by the Government of Khyber Pakhtunkhwa, Grant 59 PIL 391-GOKP-MSP-001-001-19, for the Fiscal Year that Ended June 30, 2021 | 9/20/2022 | Foreign Government | \$938,421 | \$0 | \$0 |
| USAID | 5-391-22-029-R | Financial Audit of the Architectural & Engineering | 9/21/2022 | Foreign Government | \$0 | \$0 | \$0 |

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| Agency | Report Number | Title | Report Date | Audit Category | Questioned Costs | Unsupported Questioned Costs | Funds Put to Better Use |
|--------|----------------|---|-------------|-----------------------------|------------------|------------------------------|-------------------------|
| | | Services Project in Pakistan Managed by the Government of Khyber Pakhtunkhwa, Grant 59, Project Implementation Letter 391-DG/MSP/KP-RAAA-001-20, for the Fiscal Year that Ended June 30, 2021 | | | | | |
| USAID | 5-391-22-032-R | Financial Audit of Sindh Municipal Services Delivery Program in Pakistan Managed by the Government of Sindh Planning and Development Department, Grant 391-PEPA-DG-S-MSP-2011-01, July 1, 2019 to June 30, 2020 | 9/28/2022 | Foreign Government | \$1,239,859 | \$301,874 | \$0 |
| USAID | 5-440-22-022-R | Financial and Closeout Audit of Multiple USAID Awards Managed by The Centre for Promotion of Quality of Life in Vietnam, January 1 to December 31, 2021 | 8/26/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 5-486-22-027-R | Financial and Closeout Audit of Multiple USAID Awards Managed by Asian Disaster Preparedness Center, January 1 to December 31, 2020 | 9/20/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 5-492-22-031-R | Financial Audit of the Schedule of Expenditures of USAID Awards for the Institutionalization of the Health Leadership and Governance Program in the Philippines, Managed by Zuellig Family Foundation, Inc., July 3, 2017, to December 31, 2019 | 9/28/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 5-497-22-009-N | Financial Audit of USAID/Indonesia's Rupiah Trust Fund, for the Fiscal Years Ended September 30, 2020 and 2021 | 4/21/2022 | Local Currency Trust Fund | \$0 | \$0 | \$0 |
| USAID | 8-111-22-022-R | Audit of the Schedule of Expenditures of American University of Armenia Foundation Under Multiple Awards in Armenia, July 1, 2020 to June 30, 2021 | 6/28/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 8-168-22-023-R | Audit of the Schedule of Expenditures of Center for Civil Society Promotion Under Multiple Awards in Bosnia and Herzegovina, January 1 to December 31, 2021 | 7/25/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 8-168-22-025-R | Audit of the Schedule of Expenditures of Center for Media Development and Analysis Under Multiple Awards in Bosnia and Herzegovina, January 1 to December 31, 2021 | 9/19/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 8-199-22-003-P | Humanitarian Assistance in Yemen: Opportunities Exist for USAID to Further Strengthen its Risk Management Process | 8/23/2022 | Other | \$0 | \$0 | \$0 |

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| Agency | Report Number | Title | Report Date | Audit Category | Questioned Costs | Unsupported Questioned Costs | Funds Put to Better Use |
|--------|----------------|--|-------------|-------------------------------|------------------|------------------------------|-------------------------|
| USAID | 8-263-22-026-R | Audit of the Schedule of Expenditures of Takween Integrated Community Development, Value Investment in Sustainable Integrated Tourism in Esna Project in Egypt, Cooperative Agreement 72026320CA00006, October 1, 2020, to December 31, 2021 | 9/21/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 8-268-22-002-Q | Limited Scope Quality Control Review on Audit Firm, Grant Thornton Lebanon | 7/18/2022 | Quality Control Reviews (QCR) | \$0 | \$0 | \$0 |
| USAID | 8-268-22-003-Q | Limited Scope Quality Control Review on Audit Firm, PricewaterhouseCoopers in Lebanon | 8/30/2022 | Quality Control Reviews (QCR) | \$0 | \$0 | \$0 |
| USAID | 8-268-22-004-Q | Quality Control Review on Audit Firm, Ernst & Young Lebanon's Audit of the Fund Accountability Statement of Berytech Foundation, Middle East North Africa Investment Initiative Lebanon Project, Cooperative Agreement AID-OAA-A-14-00094, January 1 to December 31, 2018 | 9/1/2022 | Quality Control Reviews (QCR) | \$0 | \$0 | \$0 |
| USAID | 8-268-22-005-Q | Limited Scope Quality Control Review on Audit Firm, Talal Abu Ghazaleh & Co., Lebanon | 9/8/2022 | Quality Control Reviews (QCR) | \$0 | \$0 | \$0 |
| USAID | 8-278-22-006-Q | Quality Control Review on Deloitte & Touche (M.E.) – Jordan, Audit Report Covering the Fund Accountability Statement of the Ministry of Education, Partnership for Education Project in Jordan, Implementation Letter 278-IL-DO3-EDY-MOE-04, June 4, 2018 to December 31, 2019 | 9/21/2022 | Quality Control Reviews (QCR) | \$0 | \$0 | \$0 |
| USAID | 8-278-22-018-N | Closeout Audit of the Schedule of Expenditures of Engicon Company, Management Engineering Services Non-Revenue Water Program in Jordan, Contract AID-278-C-15-00005, January 1, 2019, to March 14, 2020 | 5/10/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 8-278-22-020-N | Audit of the Schedule of Expenditures of Bidaya Corporate Communications, Outreach and Communication Services Project in Jordan, Contract AID-278-C-17-00002, January to December 31, 2019 | 7/28/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 8-278-22-022-N | Audit of the Schedule of Expenditures of Engicon Co., Management Engineering Services Contract-PHASE II Non-Revenue Water Project in Jordan, Contract AID-278- | 9/28/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |

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| Agency | Report Number | Title | Report Date | Audit Category | Questioned Costs | Unsupported Questioned Costs | Funds Put to Better Use |
|--------|----------------|---|-------------|-----------------------------|------------------|------------------------------|-------------------------|
| | | C-17-00002, January 2 to December 31, 2020 | | | | | |
| USAID | 8-294-22-001-O | Closeout Examination of Kids4Peace Compliance With Terms and Conditions of Fixed Amount Award Grant AID-294-F-15-00003, Peace Builders Forum Project in West Bank and Gaza, September 21, 2015, to May 31, 2017 | 4/18/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 8-294-22-019-N | Audit of the Fund Accountability Statement of Moona, Bringing Professionals to Bridge Communities: Starter Program for Young Engineers in West Bank and Gaza, Cooperative Agreement 72029419CA00001, September 3, 2019 to December 31, 2020 | 6/29/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 8-294-22-021-N | Audit of the Schedule of Expenditures of AECOM Technical Services Inc., USAID West Bank and Gaza Architecture and Engineering Services Program, IDIQC AID-294-I-16-00001, Task Order AID-294-TO-16-00012, October 1, 2019 to September 30, 2020 | 8/9/2022 | U.S. Based Contractors | \$0 | \$0 | \$0 |
| USAID | 8-294-22-024-R | Closeout Audit of the Fund Accountability Statement of Beit Issie Shapiro-Amutat Avi, Ma'an, Beyahad and Together Project in West Bank and Gaza, Cooperative Agreement AID-294-A-00-13-00011, January 1 to August 20, 2016 | 8/24/2022 | Foreign Based Organizations | \$108,025 | \$77,751 | \$0 |
| USAID | 9-000-22-001-P | Strategic Workforce Planning: Challenges Impair USAID's Ability to Establish a Comprehensive Human Capital Approach | 5/25/2022 | Economy and Efficiency | \$0 | \$0 | \$0 |
| USAID | 9-514-22-033-R | Financial Audit of the Civil Society Participation With Conflict Victims Project in Colombia, Managed by Consultoría Para los Derechos Humanos y el Desplazamiento, Cooperative Agreement AID-514-A-14-00006, January 1 to December 31, 2021 | 9/26/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 9-517-22-023-R | Financial Audit of the USAID Read Program, Managed by Universidad Iberoamericana in Dominican Republic, Cooperative Agreement AID-517-A-15-00005, January 1 to December 31, 2021 | 8/30/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 9-517-22-024-R | Financial Audit of the At-Risk Youth Initiative in Dominican Republic Managed by Entrena, SRL, Cooperative Agreement | 8/30/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |

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|--------|----------------|---|-------------|-------------------------------|------------------|------------------------------|-------------------------|
| | | AID-517-A-12-00002, for the Fiscal Year Ended December 31, 2021 | | | | | |
| USAID | 9-517-22-026-R | Financial Audit of the Civil Society Action for Accountable Security and Justice Program, Managed by Participación Ciudadana in the Dominican Republic, Cooperative Agreement AID-517-A-15-00006, October 1, 2019, to September 30, 2020 | 9/8/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 9-519-22-027-R | Financial Audit of Fundación Crisálida Internacional in El Salvador Under Two Awards for the Fiscal Year Ended December 31, 2021 | 9/8/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 9-519-22-028-R | Financial Audit of Fundación Empresarial para el Desarrollo Educativo's Management of the Education and Coexistence Project in El Salvador, Cooperative Agreement 72051918CA00003, for the Fiscal Year Ended December 31, 2021 | 9/12/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 9-519-22-034-R | Financial Audit of the Opportunities Program in El Salvador, Managed by Fundación Gloria de Kriete, Cooperative Agreement 72051921CA00001, April 6 to December 31, 2021 | 9/26/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 9-519-22-036-R | Financial Audit of the Promoting Citizen Participation in the Electoral Process and Policy Debate Project in El Salvador Managed by Fundación Dr. Guillermo Manuel Ungo, Cooperative Agreement 519-A-17-00004, for the Fiscal Year Ended December 31, 2021 | 9/28/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 9-520-22-001-Q | Limited Scope Quality Control Review on García Sierra y Asociados, S.C., Guatemala, Financial Audit of Feed the Future Guatemala, Coffee Value Chains Project, Managed by Federación de Cooperativas Agrícolas de Productores de Café de Guatemala, Cooperative Agreement 72052018CA00001, January 1 to December 31, 2020 | 8/23/2022 | Quality Control Reviews (QCR) | \$0 | \$0 | \$0 |
| USAID | 9-520-22-021-R | Financial Audit of the Innovative Solutions for Chains of Agricultural Value Project in Guatemala, Managed by Agropecuaria Popoyán, S.A., Cooperative Agreement AID-520-A-17-00006, for the Fiscal Year Ended December 31, 2021 | 8/30/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |

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| Agency | Report Number | Title | Report Date | Audit Category | Questioned Costs | Unsupported Questioned Costs | Funds Put to Better Use |
|--------|----------------|---|-------------|-----------------------------|------------------|------------------------------|-------------------------|
| USAID | 9-520-22-035-R | Financial Audit of the HIV Prevention for High Risk Individuals Project in Guatemala, Managed by Pan American Social Marketing Organization, Cooperative Agreement 72052020CA00002, September 1, 2020, to December 31, 2021 | 9/26/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 9-521-22-030-R | Closeout Financial Audit of the Aksyon Kominotè nan Sante pou Ogmante Nitrisyon Project in Haiti, Managed by Fondasyon Kole Zepòl, Cooperative Agreement AID-521-A-16-00002, for the Fiscal Year Ended December 31, 2021 | 9/13/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 9-521-22-031-R | Financial Audit of the Epidemic Control Among Priority Populations Program Managed by Fondation Serovie in Haiti, Cooperative Agreement 72052120CA00004, October 1, 2020, to September 30, 2021 | 9/19/2022 | Foreign Based Organizations | \$695,297 | \$75,886 | \$0 |
| USAID | 9-521-22-032-R | Financial Audit of the BRIDGE Project in Haiti Managed by Institut Pour la Santé, la Population et le Développement in Haiti, Cooperative Agreement 72052120CA00003, October 1, 2020, to September 30, 2021 | 9/21/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 9-522-22-020-R | Closeout Financial Audit of the Productivity and Opportunities for Development Through Renewable Energy Project in Honduras, Managed by Directorate of Major Infrastructure of SEDECOAS-FHIS, 522-0470-006 and 522-0502, January 1, to September 30, 2019 | 8/23/2022 | Foreign Government | \$0 | \$0 | \$0 |
| USAID | 9-526-22-019-R | Financial Audit of the Rule of Law and Culture of Integrity Program in Paraguay Managed by Instituto Desarrollo, Cooperative Agreement 72052619CA00002, for the Fiscal Year Ended December 31, 2021 | 5/23/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 9-526-22-022-R | Financial Audit of the Inclusive Value Chains for Rural Development Program in Paraguay Managed by Federación de Cooperativas de Producción LTDA, Cooperative Agreement AID-526-A-13-00002, January 1 to December 31, 2021 | 8/30/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 9-527-22-025-R | Financial Audit of Centro de Información y Educación Para | 9/6/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |

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| Agency | Report Number | Title | Report Date | Audit Category | Questioned Costs | Unsupported Questioned Costs | Funds Put to Better Use |
|--|----------------|--|-------------|--|------------------|------------------------------|-------------------------|
| | | la Prevención del Abuso de Drogas in Peru Under Two Awards for the Fiscal Year Ended December 31, 2021 | | | | | |
| USAID | 9-527-22-029-R | Financial Audit of the Support to COVID-19 Vaccination Project in Peru, Managed by Prisma Charity Association, Cooperative Agreement 72052721CA00003, March 17, 2021, to December 31, 2021 | 9/13/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | 9-538-22-018-R | Closeout Financial Audit of the Climate Change Adaptation Program Managed by the Caribbean Community Climate Change Centre in Eastern and Southern Caribbean, 538-IL-DO3-5C-2016-001, July 1, 2019, to December 31, 2020 | 4/21/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| USAID | A-000-22-009-C | USAID Implemented a Managed and Measurable Information Security Program for Fiscal Year 2022 in Support of FISMA | 9/14/2022 | FISMA | \$0 | \$0 | \$0 |
| USAID | E-000-22-002-M | Contractor Use for Disaster and Stabilization Responses: USAID Is Constrained by Funding Structure but Better Data Collection Could Improve Workforce Planning | 9/29/2022 | Evaluations | \$0 | \$0 | \$0 |
| USAID | E-000-22-003-M | Global Labor Program: USAID Generally Followed Policy but Would Benefit From Better Organizational Support and Certification of Reviewers | 9/29/2022 | Evaluations | \$0 | \$0 | \$0 |
| African Development Foundations (ADF) | 0-ADF-22-010-S | OIG Risk Assessment of the U.S. African Development Foundation Charge Card Program for Fiscal Years 2021 and 2020 | 5/26/2022 | Other | \$0 | \$0 | \$0 |
| African Development Foundations (ADF) | A-ADF-22-008-C | USADF Implemented an Optimized Information Security Program for Fiscal Year 2022 in Support of FISMA | 9/12/2022 | FISMA conducted by IPA | \$0 | \$0 | \$0 |
| Inter-American Foundation (IAF) | 0-IAF-22-011-S | OIG Risk Assessment of the Inter-American Foundation Charge Card Program for Fiscal Years 2021 and 2020 | 6/10/2022 | Charge Card Program Risk Assessment conducted by IPA | \$0 | \$0 | \$0 |
| Inter-American Foundation (IAF) | A-IAF-22-007-C | IAF Implemented a Managed and Measurable Information Security Program for Fiscal Year 2022 in Support of FISMA | 9/2/2022 | FISMA conducted by IPA | \$0 | \$0 | \$0 |
| Millennium Challenge Corporation (MCC) | 0-MCC-22-012-C | MCC Complied in Fiscal Year 2021 With the Payment Integrity Information Act of 2019 | 6/6/2022 | PIIA Audit conducted by IPA | \$0 | \$0 | \$0 |
| Millennium Challenge Corporation (MCC) | 0-MCC-22-016-C | Assessment of MCC's Charge Card Programs Showed Low Risk of Improper Purchases and Payments in FY 2021 | 9/27/2022 | Programs and Operations | \$0 | \$0 | \$0 |

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| Agency | Report Number | Title | Report Date | Audit Category | Questioned Costs | Unsupported Questioned Costs | Funds Put to Better Use |
|--|----------------|---|-------------|-----------------------------|------------------|------------------------------|-------------------------|
| Millennium Challenge Corporation (MCC) | 3-MCC-22-012-N | Financial Audit of MCC Resources Managed by Millennium Challenge Account- Nepal, Under the Compact Agreement Between MCC and the Government of Nepal, May 24, 2015 to March 31, 2021 | 4/18/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| Millennium Challenge Corporation (MCC) | 3-MCC-22-013-N | Financial Audit of MCC Resources Managed by Millennium Challenge Coordinating Unit Sierra Leone Under the Threshold Agreement, April 1, 2020, to March 31, 2021 | 6/29/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| Millennium Challenge Corporation (MCC) | 3-MCC-22-014-N | Financial Closeout Audit of MCC Resources Managed by Millennium Challenge Coordinating Unit Sierra Leone Under the Threshold Agreement, April 1, 2021, to July 29, 2021 | 7/12/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| Millennium Challenge Corporation (MCC) | 3-MCC-22-015-N | Closeout Audit of the Financial Audit of MCC Resources Managed by Millennium Challenge Account- Liberia and Liberia Electricity Corporation, Under the Compact Agreement Between MCC and the Government of Liberia, April 1, 2020 to May 20, 2021 | 7/14/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| Millennium Challenge Corporation (MCC) | 3-MCC-22-016-N | Financial Audit of MCC Resources Managed by Millennium Challenge Account- Mongolia, Under the Compact Agreement Between MCC and the Government of Mongolia, May 3, 2017 to March 31, 2021 | 9/23/2022 | Foreign Based Organizations | \$0 | \$0 | \$0 |
| Millennium Challenge Corporation (MCC) | A-MCC-22-006-C | MCC Implemented a Managed and Measurable Information Security Program for Fiscal Year 2022 in Support of FISMA | 9/1/2022 | FISMA conducted by IPA | \$0 | \$0 | \$0 |
| Grand Totals | | | | | \$26,856,180 | \$14,380,246 | \$0 |

B: Reports Issued Prior to April 1, 2022, With Open and Unimplemented Recommendations and Potential Cost Savings

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Appendix B: Reports Issued Prior to April 1, 2022, With Open and Unimplemented Recommendations and Potential Cost Savings as of September 30, 2022

| | | USAID / MCC / IAF / ADF | | | | |
|--------------|----------------|---|-------------|-----------------------|------------------|------------------------|
| Organization | Report Number | Title | Report Date | Recommendation Number | Finding Type | Potential Cost Savings |
| USAID | 3-000-14-001-E | Southern Africa Enterprise Development Fund, OMB Circular A-133 Audit Report for Fiscal Year Ended September 30, 2012 | 12/4/2013 | 1 | Questioned Costs | \$ 1,109,459 |
| USAID | 3-000-14-001-E | Southern Africa Enterprise Development Fund, OMB Circular A-133 Audit Report for Fiscal Year Ended September 30, 2012 | 12/4/2013 | 3 | Questioned Costs | \$ 1,300,000 |
| USAID | 3-000-16-006-N | Report on Audit of Cost Incurred by DPW Training & Associates, LLC. Under Contract Numbers RLA-C-00-10-00007-00 and AID-OAA-C-10-00125 for the Period January 1, 2011, Through September 30, 2014 | 3/11/2016 | 1 | Questioned Costs | \$ 2,808,970 |
| USAID | 3-000-18-003-I | Audit of Incurred Costs for AMEX International, Inc. for the Fiscal Years Ended December 31, 2008 Through 2010 | 10/30/2017 | 1 | Questioned Costs | \$ 3,169,020 |
| USAID | 3-000-18-008-N | Closeout Audit of Costs Incurred by Chemonics To Pursue a Peaceful Transition to a Democratic and Stable Syria, Under Award AID-OAA-TO-13-00003, January 7, 2013, to October 6, 2016 | 2/20/2018 | 4 | Questioned Costs | \$ 5,588,215 |
| USAID | 3-000-19-031-I | Independent Accountant's Report of International Relief and Development Incurred Cost Audit for the Years Ending December 31, 2009, 2011, 2012, 2013, and 2014 | 7/10/2019 | 1 | Questioned Costs | \$ 4,407,986 |
| USAID | 3-000-20-003-I | Performance Audit Report on the Adequacy of Integra Government Services International, LLC's Accounting System Administration | 11/26/2019 | 1 | Procedural | \$ - |
| USAID | 3-000-21-001-D | Audit Report on International | 10/16/2020 | 1 | Questioned Costs | \$ 120,838 |

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|--------------|----------------|---|-------------|-----------------------|------------------|------------------------|
| Organization | Report Number | Title | Report Date | Recommendation Number | Finding Type | Potential Cost Savings |
| | | Development Group Advisory Services, LLC Proposed Amounts on Unsettled Flexibly Priced USAID Agreements for Fiscal Years 2015, 2016, and 2017 | | | | |
| USAID | 3-000-21-003-D | Audit Report on EnCompass, LLC's Proposed Amounts on Unsettled Flexibly Priced USAID Contracts for Fiscal Years 2016 and 2017 | 1/13/2021 | 2 | Procedural | \$ - |
| USAID | 3-000-21-004-D | Audit Report on Integra Government Services International, LLC's Proposed Amounts on Unsettled Flexibly Priced USAID Agreements for the Fiscal Years Ended December 31, 2016 and 2017 | 1/19/2021 | 1 | Questioned Costs | \$ 29,508 |
| USAID | 3-000-21-004-D | Audit Report on Integra Government Services International, LLC's Proposed Amounts on Unsettled Flexibly Priced USAID Agreements for the Fiscal Years Ended December 31, 2016 and 2017 | 1/19/2021 | 2 | Procedural | \$ - |
| USAID | 3-000-21-007-D | Audit of Creative Associates International, Inc. Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Years 2015, 2016 and 2017 | 9/21/2021 | 1 | Questioned Costs | \$ 34,121,524 |
| USAID | 3-000-21-007-D | Audit of Creative Associates International, Inc. Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Years 2015, 2016 and 2017 | 9/21/2021 | 2 | Procedural | \$ - |
| USAID | 3-000-21-007-R | Financial Audit of Oxfam GB Under Multiple USAID Awards for the Fiscal Year Ended March 31, 2018 | 11/16/2020 | 1 | Procedural | \$ - |
| USAID | 3-000-21-020-R | Financial Audit of Hanns R. Neumann Stiftung Under Cooperative Agreement AID- | 6/23/2021 | 1 | Questioned Costs | \$ 224,596 |

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|--------------|----------------|---|-------------|-----------------------|------------------|------------------------|
| Organization | Report Number | Title | Report Date | Recommendation Number | Finding Type | Potential Cost Savings |
| | | OAA-A-16-00043 for the Year Ended December 31, 2017 | | | | |
| USAID | 3-000-21-022-I | Examination of Costs Claimed by Dexis Interactive, Inc. for Fiscal Years ended December 31, 2016 and 2017 | 3/11/2021 | 1 | Questioned Costs | \$ 100,250 |
| USAID | 3-000-21-024-R | Financial Audit of USAID Resources Managed by Prague Civil Society Centre, nadacni fond Under Cooperative Agreement AID-OAA-A-16-00086, January 1, 2017, to December 31, 2017 | 8/24/2021 | 1 | Procedural | \$ - |
| USAID | 3-000-21-037-I | Examination of Costs Claimed by Nexant, Inc. for Fiscal Years ended December 31, 2016 and 2017 | 4/30/2021 | 2 | Procedural | \$ - |
| USAID | 3-000-21-052-I | Examination of Nathan Associates, Inc. Final Indirect Cost Rate Proposals and Related Books and Records for Reimbursement for the Fiscal Year Ended December 31, 2017 | 9/9/2021 | 1 | Questioned Costs | \$ 527,001 |
| USAID | 3-000-22-003-D | Audit of Tetra Tech EAS's Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Years Ended 2018 and 2019 | 11/3/2021 | 2 | Procedural | \$ - |
| USAID | 3-000-22-003-R | Financial Audit Report of Practical Action Under Multiple USAID Awards for the Year Ended March 31, 2018 | 11/17/2021 | 1 | Procedural | \$ - |
| USAID | 3-000-22-007-D | Audit of Associates in Rural Development, Inc.'s Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Year 2016 | 1/24/2022 | 2 | Procedural | \$ - |
| USAID | 3-000-22-008-D | Audit of Dexis Interactive, Inc.'s (dba Dexis Consulting Group) Proposed Amounts on Select Unsettled Flexibly Priced Contracts for FYs 2018 and 2019 | 1/24/2022 | 1 | Questioned Costs | \$ 24,648,421 |
| USAID | 3-000-22-008-D | Audit of Dexis Interactive, Inc.'s | 1/24/2022 | 2 | Procedural | \$ - |

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|--------------|----------------|--|-------------|-----------------------|------------------|------------------------|
| Organization | Report Number | Title | Report Date | Recommendation Number | Finding Type | Potential Cost Savings |
| | | (dba Dexis Consulting Group) Proposed Amounts on Select Unsettled Flexibly Priced Contracts for FYs 2018 and 2019 | | | | |
| USAID | 3-000-22-009-D | Audit of ECODIT LLC'S Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Year 2018 | 2/9/2022 | 1 | Procedural | \$ - |
| USAID | 3-000-22-010-D | Audit of Associates in Rural Development, Inc. Proposed Amounts on Select Unsettled Flexibly Priced Contracts for Fiscal Year 2017 | 2/24/2022 | 1 | Questioned Costs | \$ 558,356 |
| USAID | 3-000-22-010-D | Audit of Associates in Rural Development, Inc. Proposed Amounts on Select Unsettled Flexibly Priced Contracts for Fiscal Year 2017 | 2/24/2022 | 2 | Procedural | \$ - |
| USAID | 3-000-22-010-R | Financial Audit Report of Shell Foundation for the Year Ended December 31, 2016 | 3/7/2022 | 1 | Questioned Costs | \$ 132,497 |
| USAID | 3-000-22-013-D | Audit Report on Environmental Incentives, LLC'S Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Years 2018 and 2019 | 3/22/2022 | 1 | Questioned Costs | \$ 200,032 |
| USAID | 3-000-22-013-D | Audit Report on Environmental Incentives, LLC'S Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Years 2018 and 2019 | 3/22/2022 | 2 | Procedural | \$ - |
| USAID | 3-000-22-018-I | Examination of Incurred Costs Claimed on Flexibly Priced Contracts by Kimetrica, LLC for the Fiscal Year Ended December 31, 2018 | 3/17/2022 | 1 | Questioned Costs | \$ 52,274 |
| USAID | 3-000-22-018-I | Examination of Incurred Costs Claimed on Flexibly Priced Contracts by Kimetrica, LLC for the Fiscal Year Ended December 31, 2018 | 3/17/2022 | 2 | Procedural | \$ - |

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|--------------|----------------|---|-------------|-----------------------|------------------|------------------------|
| Organization | Report Number | Title | Report Date | Recommendation Number | Finding Type | Potential Cost Savings |
| USAID | 3-521-13-001-N | Report on Financial Closeout Audit of USAID Resources Managed by the Rural Justice Center Field Office in Haiti Under Grant Agreement No. S21-G-00-09-00028-00 From June 9, 2009, to August 9, 2010 | 9/16/2013 | 1 | Questioned Costs | \$ 148,754 |
| USAID | 3-521-13-001-N | Report on Financial Closeout Audit of USAID Resources Managed by the Rural Justice Center Field Office in Haiti Under Grant Agreement No. S21-G-00-09-00028-00 From June 9, 2009, to August 9, 2010 | 9/16/2013 | 2 | Questioned Costs | \$ 161,315 |
| USAID | 3-521-13-001-N | Report on Financial Closeout Audit of USAID Resources Managed by the Rural Justice Center Field Office in Haiti Under Grant Agreement No. S21-G-00-09-00028-00 From June 9, 2009, to August 9, 2010 | 9/16/2013 | 3 | Questioned Costs | \$ 40,000 |
| USAID | 3-521-13-001-N | Report on Financial Closeout Audit of USAID Resources Managed by the Rural Justice Center Field Office in Haiti Under Grant Agreement No. S21-G-00-09-00028-00 From June 9, 2009, to August 9, 2010 | 9/16/2013 | 4 | Questioned Costs | \$ 23,007 |
| USAID | 3-521-13-001-N | Report on Financial Closeout Audit of USAID Resources Managed by the Rural Justice Center Field Office in Haiti Under Grant Agreement No. S21-G-00-09-00028-00 From June 9, 2009, to August 9, 2010 | 9/16/2013 | 5 | Questioned Costs | \$ 10,978 |
| USAID | 3-521-13-001-N | Report on Financial Closeout Audit of USAID Resources Managed by the Rural Justice Center Field Office in Haiti Under Grant Agreement No. S21-G-00-09-00028-00 | 9/16/2013 | 6 | Questioned Costs | \$ 93,555 |

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|--------------|----------------|---|-------------|-----------------------|------------------|------------------------|
| Organization | Report Number | Title | Report Date | Recommendation Number | Finding Type | Potential Cost Savings |
| | | From June 9, 2009, to August 9, 2010 | | | | |
| USAID | 3-521-13-001-N | Report on Financial Closeout Audit of USAID Resources Managed by the Rural Justice Center Field Office in Haiti Under Grant Agreement No. S21-G-00-09-00028-00 From June 9, 2009, to August 9, 2010 | 9/16/2013 | 7 | Questioned Costs | \$ 16,291 |
| USAID | 4-000-17-132-R | Audit of USAID Resources Managed by African Development Solutions in Kenya Under Multiple Agreements, January 1 to December 31, 2014 | 7/26/2017 | 1 | Questioned Costs | \$ 3,054,996 |
| USAID | 4-000-17-132-R | Audit of USAID Resources Managed by African Development Solutions in Kenya Under Multiple Agreements, January 1 to December 31, 2014 | 7/26/2017 | 2 | Questioned Costs | \$ 101,902 |
| USAID | 4-000-17-132-R | Audit of USAID Resources Managed by African Development Solutions in Kenya Under Multiple Agreements, January 1 to December 31, 2014 | 7/26/2017 | 5 | Procedural | \$ - |
| USAID | 4-000-17-132-R | Audit of USAID Resources Managed by African Development Solutions in Kenya Under Multiple Agreements, January 1 to December 31, 2014 | 7/26/2017 | 7 | Procedural | \$ - |
| USAID | 4-000-19-129-R | Financial Audit of USAID Resources Managed by African Development Solutions in Multiple Countries Under Multiple Awards, January 1, 2015, to December 31, 2016 | 9/26/2019 | 1 | Questioned Costs | \$ 855,847 |
| USAID | 4-000-20-079-R | Financial Audit of USAID Resources Managed by Kenya Red Cross Society Under Multiple Awards, January 1 to December 31, 2018 | 6/8/2020 | 1 | Procedural | \$ - |

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|--------------|----------------|---|-------------|-----------------------|------------------|------------------------|
| Organization | Report Number | Title | Report Date | Recommendation Number | Finding Type | Potential Cost Savings |
| USAID | 4-611-16-003-N | Agency Contracted Audit of USAID Resources Managed by Agribusiness in Sustainable Natural African Plant Product (ASNAPP) Under Cooperative Agreement No. AID-611-A-12-00003 for the Period February 8, 2012, Through September 30, 2013 | 1/26/2016 | I | Questioned Costs | \$ 702,685 |
| USAID | 4-611-17-124-R | Audit of USAID Resources Managed by Women and Law in Southern Africa Educational Trust in Zambia Under Agreement 611-A-13-00002, for the Fiscal Year Ended December 31, 2015 | 7/18/2017 | I | Questioned Costs | \$ 69,856 |
| USAID | 4-611-17-164-R | Audit of USAID Resources Managed by Agribusiness in Sustainable Natural African Plant Product in Zambia Under Cooperative Agreement AID-611-A-12-00003, October 1, 2013, to September 30, 2014 | 9/20/2017 | I | Questioned Costs | \$ 8,522 |
| USAID | 4-611-17-165-R | Audit of USAID Resources Managed by Agribusiness in Sustainable Natural African Plant Product in Zambia Under Cooperative Agreement AID-611-A-12-00003, October 1, 2014, to September 30, 2015 | 9/20/2017 | I | Questioned Costs | \$ 156,500 |
| USAID | 4-611-17-166-R | Closeout Audit of USAID Resources Managed by Agribusiness in Sustainable Natural African Plant Product in Zambia Under Cooperative Agreement AID-611-A-12-00003, October 1, 2015, to February 5, 2016 | 9/20/2017 | I | Questioned Costs | \$ 463,327 |
| USAID | 4-611-18-080-R | Audit of USAID Resources Managed by Women and Law in Southern Africa Research and Educational Trust in Zambia Under Agreement AID-611- | 4/16/2018 | I | Questioned Costs | \$ 51,870 |

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|--------------|----------------|--|-------------|-----------------------|------------------|------------------------|
| Organization | Report Number | Title | Report Date | Recommendation Number | Finding Type | Potential Cost Savings |
| | | A-13-00002, January 1, 2016, to December 31, 2016 | | | | |
| USAID | 4-611-20-004-N | Financial Closeout Audit of USAID Resources Managed by Biocarbon Partners Limited in Zambia Under Cooperative Agreement AID-611-A-14-00001, January 1, 2018, to January 31, 2019 | 1/30/2020 | 1 | Questioned Costs | \$ 1,192,504 |
| USAID | 4-611-20-004-N | Financial Closeout Audit of USAID Resources Managed by Biocarbon Partners Limited in Zambia Under Cooperative Agreement AID-611-A-14-00001, January 1, 2018, to January 31, 2019 | 1/30/2020 | 2 | Questioned Costs | \$ 1,063,630 |
| USAID | 4-611-20-073-R | Financial Audit of USAID Resources Managed by Expanded Church Response in Zambia Under Cooperative Agreement AID-611-A-15-00002, January 1 to December 31, 2018 | 5/20/2020 | 1 | Questioned Costs | \$ 272,087 |
| USAID | 4-611-22-039-R | Financial Audit of USAID Resources Managed by Zambia Centre for Communication Programmes Under Multiple Awards, January 1 to December 31, 2020 | 2/22/2022 | 1 | Questioned Costs | \$ 27,659 |
| USAID | 4-611-22-039-R | Financial Audit of USAID Resources Managed by Zambia Centre for Communication Programmes Under Multiple Awards, January 1 to December 31, 2020 | 2/22/2022 | 3 | Procedural | \$ - |
| USAID | 4-613-19-004-N | Closeout Financial Audit of USAID Resources Managed by [REDACTED] Under Multiple Agreements, October 1, 2012, to June 26, 2018 | 12/18/2018 | 1 | Questioned Costs | \$ 648,515 |
| USAID | 4-613-19-006-N | Closeout Financial Audit of USAID Resources Managed by [REDACTED] in | 12/19/2018 | 1 | Questioned Costs | \$ 358,240 |

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|--------------|----------------|--|-------------|-----------------------|------------------|------------------------|
| Organization | Report Number | Title | Report Date | Recommendation Number | Finding Type | Potential Cost Savings |
| | | Zimbabwe Under Agreement AID-613-A-12-00009, January 1, 2013, to June 26, 2018 | | | | |
| USAID | 4-613-19-006-N | Closeout Financial Audit of USAID Resources Managed by [REDACTED] in Zimbabwe Under Agreement AID-613-A-12-00009, January 1, 2013, to June 26, 2018 | 12/19/2018 | 4 | Questioned Costs | \$ 224,200 |
| USAID | 4-615-19-121-R | Financial Audit of USAID Resources Managed by Christian Aid in Multiple Countries Under Multiple Awards, April 1, 2017, to March 31, 2018 | 8/7/2019 | 3 | Questioned Costs | \$ 193 |
| USAID | 4-621-19-044-R | Financial Closeout Audit of USAID Resources Managed by Tanzania Council for Social Development in Tanzania Under Grant Agreement AID-621-G-14-00005, July 1, 2015, to December 9, 2017 | 2/12/2019 | 1 | Questioned Costs | \$ 243,662 |
| USAID | 4-621-22-034-R | Financial Audit of USAID Resources Managed by National Council of People Living With HIV in Tanzania Under Cooperative Agreement 72062120CA00001, July 1, 2020, to June 30, 2021 | 2/3/2022 | 1 | Questioned Costs | \$ 392,021 |
| USAID | 4-623-18-001-N | Agency-Contracted Audit of Locally Incurred Costs in USAID Resources Managed by African Development Solutions in Kenya Under Agreement AID-623-A-12-00026, August 14, 2012, to December 31, 2015 | 11/28/2017 | 1 | Questioned Costs | \$ 17,468,497 |
| USAID | 4-623-18-001-N | Agency-Contracted Audit of Locally Incurred Costs in USAID Resources Managed by African Development Solutions in Kenya | 11/28/2017 | 4 | Questioned Costs | \$ 4,437,040 |

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|--------------|----------------|---|-------------|-----------------------|------------------|------------------------|
| Organization | Report Number | Title | Report Date | Recommendation Number | Finding Type | Potential Cost Savings |
| | | Under Agreement AID-623-A-12-00026, August 14, 2012, to December 31, 2015 | | | | |
| USAID | 4-623-19-016-N | Financial Closeout Audit of USAID Resources Managed by African Development Solutions in Kenya Under Agreement AID-623-A-12-00026, January 1, 2016, to February 28, 2017 | 9/27/2019 | 1 | Questioned Costs | \$ 1,089,453 |
| USAID | 4-623-22-026-R | Financial Audit of USAID Resources Managed by Deloitte & Touche LLP in Eastern Africa Under Multiple Awards, May 1, 2020, to April 30, 2021 | 1/13/2022 | 1 | Questioned Costs | \$ 60,533 |
| USAID | 4-623-22-026-R | Financial Audit of USAID Resources Managed by Deloitte & Touche LLP in Eastern Africa Under Multiple Awards, May 1, 2020, to April 30, 2021 | 1/13/2022 | 2 | Procedural | \$ - |
| USAID | 4-624-22-046-R | Financial Audit of USAID Resources Managed by West and Central African Council for Agricultural Research and Development in Multiple Countries Under Cooperative Agreement AID-624-A-17-00002, January 1 to December 31, 2020 | 3/10/2022 | 1 | Procedural | \$ - |
| USAID | 4-669-17-019-R | Closeout Audit of USAID Resources Managed by EQUIP Liberia Under the Emergency Protection in Host Communities of Nimba and Grand Gedeh Counties Program in Liberia, Cooperative Agreement No. AID-OFDA-G-12-00124, for the Period From June 1, 2012, Through May 31, 2013 - (originally issued 12/12/16; reissued 12/14/16) | 12/14/2016 | 1 | Questioned Costs | \$ 28,739 |

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| Organization | Report Number | Title | Report Date | Recommendation Number | Finding Type | Potential Cost Savings |
| USAID | 4-674-21-046-R | Additional Recommendation on the Financial Audit of USAID Resources Managed by Children in Distress Network in South Africa Under Agreement AID-674-A-13-00011, April 1, 2017, to March 31, 2018 | 3/18/2021 | 1 | Questioned Costs | \$ 255,157 |
| USAID | 4-674-22-033-R | Financial Audit of USAID Resources Managed by Children in Distress Network in South Africa Under Cooperative Agreement 72067418CA00030, April 1, 2020, to March 31, 2021 | 2/1/2022 | 1 | Procedural | \$ - |
| USAID | 4-674-22-041-R | Financial Audit of USAID Resources Managed by Interactive Research and Development South Africa NPC Under Cooperative Agreement 72067420CA00001, January 1 to December 31, 2020 | 3/1/2022 | 1 | Procedural | \$ - |
| USAID | 4-674-22-041-R | Financial Audit of USAID Resources Managed by Interactive Research and Development South Africa NPC Under Cooperative Agreement 72067420CA00001, January 1 to December 31, 2020 | 3/1/2022 | 2 | Procedural | \$ - |
| USAID | 4-685-22-021-R | Financial Audit of USAID Resources Managed by Ministry of Health and Social Welfare Senegal Under Multiple Implementation Letters, January 1 to December 30, 2019 | 12/1/2021 | 1 | Questioned Costs | \$ 242,441 |
| USAID | 4-685-22-021-R | Financial Audit of USAID Resources Managed by Ministry of Health and Social Welfare Senegal Under Multiple Implementation Letters, January 1 to December 30, 2019 | 12/1/2021 | 2 | Procedural | \$ - |
| USAID | 5-000-21-001-P | Improved Guidance, Data, and Metrics Would Help Optimize USAID's | 12/9/2020 | 2 | Procedural | \$ - |

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| | | Private Sector Engagement | | | | |
| USAID | 5-000-21-001-P | Improved Guidance, Data, and Metrics Would Help Optimize USAID's Private Sector Engagement | 12/9/2020 | 7 | Procedural | \$ - |
| USAID | 5-000-22-001-P | Improved Guidance and Processes Would Strengthen the Use of Third-Party Monitors in Bangladesh, Nepal, and Pakistan | 11/17/2021 | 1 | Procedural | \$ - |
| USAID | 5-000-22-001-P | Improved Guidance and Processes Would Strengthen the Use of Third-Party Monitors in Bangladesh, Nepal, and Pakistan | 11/17/2021 | 2 | Procedural | \$ - |
| USAID | 5-000-22-001-P | Improved Guidance and Processes Would Strengthen the Use of Third-Party Monitors in Bangladesh, Nepal, and Pakistan | 11/17/2021 | 4 | Procedural | \$ - |
| USAID | 5-000-22-002-P | Cost Sharing: USAID's Asia Bureau Should Enhance Guidance and Training to Ensure Missions Verify Awardees' Contributions | 11/26/2021 | 2 | Procedural | \$ - |
| USAID | 5-000-22-002-P | Cost Sharing: USAID's Asia Bureau Should Enhance Guidance and Training to Ensure Missions Verify Awardees' Contributions | 11/26/2021 | 3 | Procedural | \$ - |
| USAID | 5-306-22-008-N | Closeout Audit of the Provision of Humanitarian WASH Assistance to Afghan Returnees, IDPs and Vulnerable Local Communities in Afghanistan Managed by the International Medical Corps, Award 306-720FDA18CA00003, December 8, 2017, to September 7, 2019 | 3/23/2022 | 1 | Questioned Costs | \$ 138,299 |
| USAID | 5-306-22-008-N | Closeout Audit of the Provision of Humanitarian WASH Assistance to Afghan Returnees, IDPs and | 3/23/2022 | 2 | Procedural | \$ - |

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|--------------|----------------|---|-------------|-----------------------|------------------|------------------------|
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| | | Vulnerable Local Communities in Afghanistan Managed by the International Medical Corps, Award 306-720FDA18CA00003, December 8, 2017, to September 7, 2019 | | | | |
| USAID | 5-386-22-012-R | Financial Audit of USAID India's Knowledge Partner for Health Project Managed by Swasti Health Resource Centre, Cooperative Agreement 72038618CA00001, April 1, 2020, to March 31, 2021 | 3/22/2022 | 1 | Procedural | \$ - |
| USAID | 5-386-22-012-R | Financial Audit of USAID India's Knowledge Partner for Health Project Managed by Swasti Health Resource Centre, Cooperative Agreement 72038618CA00001, April 1, 2020, to March 31, 2021 | 3/22/2022 | 2 | Procedural | \$ - |
| USAID | 5-391-19-001-N | Financial Audit of the Costs Incurred by Echo West Under Multiple Task Orders in Pakistan, February 27, 2015, to March 2, 2016 | 4/26/2019 | 1 | Questioned Costs | \$ 518,700 |
| USAID | 5-391-20-053-R | Closeout Audit of Aman Institute for Vocational Training's Management of the Karachi Youth Workforce Development Project in Pakistan, Cooperative Agreement AID-391-A-15-00005, July 1, 2018 to September 30, 2019 | 6/23/2020 | 1 | Questioned Costs | \$ 41,525 |
| USAID | 5-492-13-028-R | Closeout Audit of the Project "Operation of the Anti-Human Trafficking Halfway Houses, and Mobilizing and Building Capacity of Multi-Stakeholders in Philippine Southern Backdoors and Other Identified Trafficking Hotpots | 7/18/2013 | 1 | Questioned Costs | \$ 1,412,114 |

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| | | USAID / MCC / IAF / ADF | | | | |
|--------------|----------------|---|-------------|-----------------------|------------------|------------------------|
| Organization | Report Number | Title | Report Date | Recommendation Number | Finding Type | Potential Cost Savings |
| | | (PORT Project)," USAID/Philippines' Cooperative Agreement No. 492-A-00-05-00024-00, Managed by the Visayan Forum Foundation, Inc. (VFFI), for the Period From September 30, 2005, to December 31, 2011 | | | | |
| | | Closeout Audit of the Project "Operation of the Anti-Human Trafficking Halfway Houses, and Mobilizing and Building Capacity of Multi-Stakeholders in Philippine Southern Backdoors and Other Identified Trafficking Hotspots (PORT Project)," USAID/Philippines' Cooperative Agreement No. 492-A-00-05-00024-00, Managed by the Visayan Forum Foundation, Inc. (VFFI), for the Period From September 30, 2005, to December 31, 2011 | | | | |
| USAID | 5-492-13-028-R | Financial Audit of the Regulatory Reform Support Program for National Development Managed by the University of the Philippines Public Administration Research and Extension Services Foundation, Award 72049219CA00003, April 16, 2019 to December 31, 2020 | 7/18/2013 | 2 | Questioned Costs | \$ 709,766 |
| USAID | 5-492-22-005-R | Closeout Audit of USAID Resources Managed by Hope Worldwide Nigeria (HWWN) Under the Assistance and Care for Children Orphaned and at Risk (ACCORD) Project (Agreement Number AID-620-A-00-08-00111) for the Period March 13, | 11/29/2021 | 1 | Procedural | \$ - |
| USAID | 7-620-15-001-N | | 9/23/2015 | 1 | Questioned Costs | \$ 5,672,236 |

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|--------------|----------------|---|-------------|-----------------------|------------------|------------------------|
| Organization | Report Number | Title | Report Date | Recommendation Number | Finding Type | Potential Cost Savings |
| | | 2008, to October 11, 2013 | | | | |
| USAID | 7-620-15-001-N | Closeout Audit of USAID Resources Managed by Hope Worldwide Nigeria (HWWN) Under the Assistance and Care for Children Orphaned and at Risk (ACCORD) Project (Agreement Number AID-620-A-00-08-00111) for the Period March 13, 2008, to October 11, 2013 | 9/23/2015 | 2 | Questioned Costs | \$ 399,198 |
| USAID | 7-620-15-001-N | Closeout Audit of USAID Resources Managed by Hope Worldwide Nigeria (HWWN) Under the Assistance and Care for Children Orphaned and at Risk (ACCORD) Project (Agreement Number AID-620-A-00-08-00111) for the Period March 13, 2008, to October 11, 2013 | 9/23/2015 | 6 | Questioned Costs | \$ 100,942 |
| USAID | 8-000-21-001-P | Weaknesses in Oversight of USAID's Syria Response Point To the Need for Enhanced Management of Fraud Risks in Humanitarian Assistance | 3/4/2021 | 3 | Procedural | \$ - |
| USAID | 8-000-21-001-P | Weaknesses in Oversight of USAID's Syria Response Point To the Need for Enhanced Management of Fraud Risks in Humanitarian Assistance | 3/4/2021 | 4 | Questioned Costs | \$ 11,601,969 |
| USAID | 8-000-22-001-P | Water, Sanitation, and Hygiene (WASH) Programming: USAID Faced Challenges Providing Assistance to Countries with Greatest Need | 1/3/2022 | 1 | Procedural | \$ - |
| USAID | 8-165-19-008-N | Fund Accountability Statement Closeout Audit of Business Startup Center | 3/24/2019 | 1 | Questioned Costs | \$ 211,456 |

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|--------------|----------------|--|-------------|-----------------------|------------------|------------------------|
| Organization | Report Number | Title | Report Date | Recommendation Number | Finding Type | Potential Cost Savings |
| | | Bitola, Business Without Borders Project in Macedonia, Cooperative Agreement AID-165-A-00-11-00104, December 28, 2010, to November 7, 2014 | | | | |
| USAID | 8-165-19-008-N | Fund Accountability Statement Closeout Audit of Business Startup Center Bitola, Business Without Borders Project in Macedonia, Cooperative Agreement AID-165-A-00-11-00104, December 28, 2010, to November 7, 2014 | 3/24/2019 | 2 | Questioned Costs | \$ 30,516 |
| USAID | 8-168-20-012-R | Financial Audit of USAID Resources Managed by Brams d.o.o. for the USAID Alliance for Agribusiness Development, Grant Agreement AID-168-G-15-00001, May 18, 2015, to December 31, 2015 | 10/24/2019 | 1 | Questioned Costs | \$ 272,885 |
| USAID | 8-199-22-002-P | Countering Malign Kremlin Influence: USAID Can Do More to Strengthen Its CMKI Development Framework | 1/26/2022 | 1 | Procedural | \$ - |
| USAID | 8-199-22-002-P | Countering Malign Kremlin Influence: USAID Can Do More to Strengthen Its CMKI Development Framework | 1/26/2022 | 2 | Procedural | \$ - |
| USAID | 8-199-22-002-P | Countering Malign Kremlin Influence: USAID Can Do More to Strengthen Its CMKI Development Framework | 1/26/2022 | 3 | Procedural | \$ - |
| USAID | 8-294-22-008-N | Audit of the Fund Accountability Statement of Tsofen High Technology Centers, Tech Bridges Program in West Bank and Gaza, Cooperative Agreement | 2/2/2022 | 1 | Procedural | \$ - |

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|--------------|----------------|--|-------------|-----------------------|------------------|------------------------|
| Organization | Report Number | Title | Report Date | Recommendation Number | Finding Type | Potential Cost Savings |
| | | 72029418CA00004, January 1 to December 31, 2020 | | | | |
| USAID | 8-294-22-012-N | Closeout Audit of the Fund Accountability Statement of Friends of Neve Shalom Educational Institute, Building Peace and Resilience Program in West Bank and Gaza, Cooperative Agreement 294-A-17-00015, September 28, 2017 to January 31, 2019 | 2/15/2022 | 1 | Questioned Costs | \$ 31,302 |
| USAID | 8-294-22-015-N | Audit of the Fund Accountability Statement of Hand in Hand: Center for Jewish-Arab Education in Israel, Mainstreaming Shared Society Project in West Bank and Gaza, Cooperative Agreement 72029418CA00005, January 1, 2020, to December 31, 2020 | 3/15/2022 | 1 | Procedural | \$ - |
| USAID | 8-306-20-043-N | Audit of the Fund Accountability Statement of Michigan State University Under Grain Research and Innovation Program in Afghanistan, Cooperative Agreement AID-306-OAA-A-13-00006, January 1 to December 31, 2018 | 7/14/2020 | 1 | Questioned Costs | \$ 25,297 |
| USAID | 8-306-20-043-N | Audit of the Fund Accountability Statement of Michigan State University Under Grain Research and Innovation Program in Afghanistan, Cooperative Agreement AID-306-OAA-A-13-00006, January 1 to December 31, 2018 | 7/14/2020 | 2 | Procedural | \$ - |
| USAID | 8-306-20-043-N | Audit of the Fund Accountability Statement of Michigan State University Under Grain Research and Innovation Program | 7/14/2020 | 3 | Procedural | \$ - |

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| | | USAID / MCC / IAF / ADF | | | | |
|--------------|----------------|---|-------------|-----------------------|------------------|------------------------|
| Organization | Report Number | Title | Report Date | Recommendation Number | Finding Type | Potential Cost Savings |
| | | in Afghanistan, Cooperative Agreement AID-306-OAA-A-13-00006, January 1 to December 31, 2018 | | | | |
| USAID | 8-306-20-044-N | Audit of the Fund Accountability Statement of DAI Global, LLC, Under Multiple Awards in Afghanistan, 2017-2018 | 7/27/2020 | 1 | Procedural | \$ - |
| USAID | 8-306-21-021-N | Audit of the Fund Accountability Statement of Virginia Polytechnic Institute and State University, Catalyzing Afghan Agricultural Innovation Program in Afghanistan, Cooperative Agreement 306-72030618LA00002, May 28, 2018 to December 31, 2019 | 4/19/2021 | 1 | Questioned Costs | \$ 371,643 |
| USAID | 8-306-21-022-N | Close-out Audit of the Fund Accountability Statement of Palladium International, LLC, Health Sector Resiliency Project in Afghanistan, Contract AID-306-C-15-00009, July 1, 2019 to September 30, 2020 | 4/19/2021 | 1 | Questioned Costs | \$ 31,584 |
| USAID | 8-306-21-024-N | Audit of Fund Accountability Statement of The Asia Foundation Under Multiple Awards in Afghanistan, 2018-2020 | 4/22/2021 | 1 | Questioned Costs | \$ 66,509 |
| USAID | 8-306-21-024-N | Audit of Fund Accountability Statement of The Asia Foundation Under Multiple Awards in Afghanistan, 2018-2020 | 4/22/2021 | 2 | Procedural | \$ - |
| USAID | 8-306-21-025-N | Audit of the Fund Accountability Statement of American University of Afghanistan, Support to the American University of Afghanistan Project, Cooperative | 4/26/2021 | 1 | Questioned Costs | \$ 61,833 |

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|--------------|----------------|---|-------------|-----------------------|------------------|------------------------|
| Organization | Report Number | Title | Report Date | Recommendation Number | Finding Type | Potential Cost Savings |
| | | Agreement AID-306-A-13-00004, July 1, 2019 to May 31, 2020 | | | | |
| USAID | 8-306-21-025-N | Audit of the Fund Accountability Statement of American University of Afghanistan, Support to the American University of Afghanistan Project, Cooperative Agreement AID-306-A-13-00004, July 1, 2019 to May 31, 2020 | 4/26/2021 | 2 | Procedural | \$ - |
| USAID | 8-306-21-025-N | Audit of the Fund Accountability Statement of American University of Afghanistan, Support to the American University of Afghanistan Project, Cooperative Agreement AID-306-A-13-00004, July 1, 2019 to May 31, 2020 | 4/26/2021 | 3 | Procedural | \$ - |
| USAID | 8-306-21-027-N | Fund Accountability Statement Audit of Chemonics International Inc. Under Multiple Awards in Afghanistan, Year ended 2019 | 4/28/2021 | 1 | Procedural | \$ - |
| USAID | 8-306-21-028-N | Fund Accountability Statement Audit of Creative Associates International, Inc. Under Afghan Children Read Program in Afghanistan, Task Order AID-306-TO-16-00003, October 1, 2018 to September 30, 2019 | 5/10/2021 | 1 | Questioned Costs | \$ 50,275 |
| USAID | 8-306-21-030-N | Closeout Audit of the Fund Accountability Statement of Internews Network Inc., RASANA (Media) Program in Afghanistan, Cooperative Agreement AID-306-A-17-00001, January 1, 2019 to March 28, 2020 | 5/20/2021 | 1 | Questioned Costs | \$ 66,848 |
| USAID | 9-000-21-004-P | Award Planning and Oversight | 3/25/2021 | 1 | Procedural | \$ - |

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|--------------|----------------|--|-------------|-----------------------|--------------|------------------------|
| Organization | Report Number | Title | Report Date | Recommendation Number | Finding Type | Potential Cost Savings |
| | | Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project | | | | |
| USAID | 9-000-21-004-P | Award Planning and Oversight Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project | 3/25/2021 | 2 | Procedural | \$ - |
| USAID | 9-000-21-004-P | Award Planning and Oversight Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project | 3/25/2021 | 3 | Procedural | \$ - |
| USAID | 9-000-21-004-P | Award Planning and Oversight Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project | 3/25/2021 | 4 | Procedural | \$ - |
| USAID | 9-000-21-004-P | Award Planning and Oversight Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project | 3/25/2021 | 5 | Procedural | \$ - |
| USAID | 9-000-21-004-P | Award Planning and Oversight Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project | 3/25/2021 | 6 | Procedural | \$ - |
| USAID | 9-000-21-004-P | Award Planning and Oversight Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project | 3/25/2021 | 7 | Procedural | \$ - |
| USAID | 9-000-21-005-P | Enhanced Processes and Implementer Requirements Are Needed To Address Challenges and Fraud Risks in USAID's Venezuela Response | 4/16/2021 | 2 | Procedural | \$ - |
| USAID | 9-000-21-006-P | USAID Should Implement Additional Controls To Prevent and | 5/12/2021 | 2 | Procedural | \$ - |

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| Organization | Report Number | Title | Report Date | Recommendation Number | Finding Type | Potential Cost Savings |
| | | Respond To Sexual Exploitation and Abuse of Beneficiaries | | | | |
| USAID | 9-000-21-006-P | USAID Should Implement Additional Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries | 5/12/2021 | 3 | Procedural | \$ - |
| USAID | 9-000-21-006-P | USAID Should Implement Additional Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries | 5/12/2021 | 4 | Procedural | \$ - |
| USAID | 9-000-21-006-P | USAID Should Implement Additional Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries | 5/12/2021 | 5 | Procedural | \$ - |
| USAID | 9-000-21-006-P | USAID Should Implement Additional Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries | 5/12/2021 | 6 | Procedural | \$ - |
| USAID | 9-000-21-006-P | USAID Should Implement Additional Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries | 5/12/2021 | 7 | Procedural | \$ - |
| USAID | 9-000-21-006-P | USAID Should Implement Additional Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries | 5/12/2021 | 8 | Procedural | \$ - |
| USAID | 9-000-21-006-P | USAID Should Implement Additional Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries | 5/12/2021 | 9 | Procedural | \$ - |
| USAID | 9-000-21-008-P | USAID Communicated and Enforced Branding and Marking Policies but Could Further | 7/23/2021 | 1 | Procedural | \$ - |

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| Organization | Report Number | Title | Report Date | Recommendation Number | Finding Type | Potential Cost Savings |
| | | Clarify Waiver Requirements and Monitoring Responsibilities | | | | |
| USAID | 9-000-21-008-P | USAID Communicated and Enforced Branding and Marking Policies but Could Further Clarify Waiver Requirements and Monitoring Responsibilities | 7/23/2021 | 2 | Procedural | \$ - |
| USAID | 9-000-21-008-P | USAID Communicated and Enforced Branding and Marking Policies but Could Further Clarify Waiver Requirements and Monitoring Responsibilities | 7/23/2021 | 3 | Procedural | \$ - |
| USAID | 9-527-22-013-R | Financial Audit of Comisión Nacional para el Desarrollo y Vida sin Drogas in Peru, Grant Agreement 527-0426, January 1, 2019, to December 31, 2020 | 2/1/2022 | 3 | Procedural | \$ - |
| USAID | 9-532-21-027-R | Closeout Financial Audit of National Integrity Action's Management of the Combatting Corruption and Strengthening Integrity in Jamaica Project, Cooperative Agreement AID-532-A-16-00001, October 1, 2018, to March 26, 2020 | 9/16/2021 | 1 | Questioned Costs | \$ 185,339 |
| USAID | 9-532-21-027-R | Closeout Financial Audit of National Integrity Action's Management of the Combatting Corruption and Strengthening Integrity in Jamaica Project, Cooperative Agreement AID-532-A-16-00001, October 1, 2018, to March 26, 2020 | 9/16/2021 | 2 | Procedural | \$ - |
| USAID | 9-532-21-027-R | Closeout Financial Audit of National Integrity Action's Management of the Combatting Corruption and Strengthening Integrity in Jamaica | 9/16/2021 | 3 | Procedural | \$ - |

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| Organization | Report Number | Title | Report Date | Recommendation Number | Finding Type | Potential Cost Savings |
| | | Project, Cooperative Agreement AID-532-A-16-00001, October 1, 2018, to March 26, 2020 | | | | |
| USAID | A-000-20-006-P | USAID Needs To Improve Policy and Processes To Better Protect Information Accessed on Personal Devices | 6/19/2020 | 3 | Procedural | \$ - |
| USAID | A-000-21-001-P | USAID Needs to Improve Its Privacy Program to Better Ensure Protection of Personally Identifiable Information | 8/11/2021 | 1 | Procedural | \$ - |
| USAID | A-000-21-001-U | USAID Was Not On Track To Achieve Performance and Cost Savings Goals for the Development Information Solution System. | 5/6/2021 | 1 | Procedural | \$ - |
| USAID | A-000-21-001-U | USAID Was Not On Track To Achieve Performance and Cost Savings Goals for the Development Information Solution System. | 5/6/2021 | 3 | Procedural | \$ - |
| USAID | A-000-21-004-C | USAID Generally Implemented an Effective Information Security Program for Fiscal Year 2020 in Support of FISMA | 1/7/2021 | 2 | Procedural | \$ - |
| USAID | A-000-21-004-C | USAID Generally Implemented an Effective Information Security Program for Fiscal Year 2020 in Support of FISMA | 1/7/2021 | 3 | Procedural | \$ - |
| USAID | A-000-21-004-C | USAID Generally Implemented an Effective Information Security Program for Fiscal Year 2020 in Support of FISMA | 1/7/2021 | 6 | Procedural | \$ - |
| USAID | A-000-22-005-C | USAID Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 12/7/2021 | 2 | Procedural | \$ - |
| USAID | G-391-17-023-R | Closeout Financial Audit of the USAID/Pakistan's Agribusiness Project Managed by the Agribusiness Support Fund, Agreement AID-391-A-12-00001, July 1, | 5/11/2017 | 1 | Questioned Costs | \$ 192,423 |

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|--|----------------|---|-------------|-----------------------|------------------|------------------------|
| Organization | Report Number | Title | Report Date | Recommendation Number | Finding Type | Potential Cost Savings |
| | | 2014, to February 9, 2016 | | | | |
| Millennium Challenge Corporation (MCC) | 0-MCC-20-012-C | Enhanced Controls Are Needed to Ensure the Cost-Effectiveness of MCC Travel and Prevent Waste and Abuse | 6/10/2020 | 2 | Procedural | \$ - |
| Millennium Challenge Corporation (MCC) | 0-MCC-20-012-C | Enhanced Controls Are Needed to Ensure the Cost-Effectiveness of MCC Travel and Prevent Waste and Abuse | 6/10/2020 | 3 | Procedural | \$ - |
| Millennium Challenge Corporation (MCC) | 0-MCC-21-002-C | Audit of MCC's Fiscal Years 2020 and 2019 Financial Statements | 11/14/2020 | 2 | Procedural | \$ - |
| Millennium Challenge Corporation (MCC) | 0-MCC-21-002-C | Audit of MCC's Fiscal Years 2020 and 2019 Financial Statements | 11/14/2020 | 5 | Procedural | \$ - |
| Millennium Challenge Corporation (MCC) | 0-MCC-21-002-C | Audit of MCC's Fiscal Years 2020 and 2019 Financial Statements | 11/14/2020 | 7 | Procedural | \$ - |
| Millennium Challenge Corporation (MCC) | 0-MCC-21-002-C | Audit of MCC's Fiscal Years 2020 and 2019 Financial Statements | 11/14/2020 | 8 | Procedural | \$ - |
| Millennium Challenge Corporation (MCC) | 0-MCC-22-006-C | Audit of MCC's Financial Statements for Fiscal Years 2021 and 2020 | 11/12/2021 | 1 | Procedural | \$ - |
| Millennium Challenge Corporation (MCC) | 3-MCC-21-007-N | Financial Audit of MCC Resources Managed by Millennium Challenge Account Morocco, Under the Compact Agreement Between MCC and the Government of Morocco, for the period May 5, 2015 to September 30, 2019 | 4/27/2021 | 1 | Questioned Costs | \$ 987,010 |
| Millennium Challenge Corporation (MCC) | 3-MCC-21-007-N | Financial Audit of MCC Resources Managed by Millennium Challenge Account Morocco, Under the Compact Agreement Between MCC and the Government of Morocco, for the period May 5, 2015 to September 30, 2019 | 4/27/2021 | 2 | Procedural | \$ - |
| Millennium Challenge Corporation (MCC) | 3-MCC-22-009-N | Financial Audit of MCC Resources Managed by MCA-Niger Under the | 2/28/2022 | 1 | Questioned Costs | \$ 70,131 |

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| Organization | Report Number | Title | Report Date | Recommendation Number | Finding Type | Potential Cost Savings |
| | | Compact Agreement, April 1, 2020, to September 30, 2020 | | | | |
| Millennium Challenge Corporation (MCC) | A-MCC-22-004-C | MCC Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 12/2/2021 | 1 | Procedural | \$ - |
| Millennium Challenge Corporation (MCC) | A-MCC-22-004-C | MCC Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 12/2/2021 | 2 | Procedural | \$ - |
| Millennium Challenge Corporation (MCC) | A-MCC-22-004-C | MCC Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 12/2/2021 | 3 | Procedural | \$ - |
| Millennium Challenge Corporation (MCC) | A-MCC-22-004-C | MCC Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 12/2/2021 | 4 | Procedural | \$ - |
| Millennium Challenge Corporation (MCC) | A-MCC-22-004-C | MCC Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 12/2/2021 | 5 | Procedural | \$ - |
| Millennium Challenge Corporation (MCC) | A-MCC-22-004-C | MCC Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 12/2/2021 | 6 | Procedural | \$ - |
| Millennium Challenge Corporation (MCC) | A-MCC-22-004-C | MCC Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 12/2/2021 | 7 | Procedural | \$ - |
| Millennium Challenge Corporation (MCC) | M-000-21-001-P | MCC Should Do More to Assess the Threshold Program's Progress in Achieving Its Overall Objectives | 9/2/2021 | 1 | Procedural | \$ - |
| Millennium Challenge Corporation (MCC) | M-000-21-001-P | MCC Should Do More to Assess the Threshold Program's Progress in Achieving Its Overall Objectives | 9/2/2021 | 2 | Procedural | \$ - |
| Millennium Challenge Corporation (MCC) | M-000-21-001-P | MCC Should Do More to Assess the Threshold Program's Progress in Achieving Its Overall Objectives | 9/2/2021 | 3 | Procedural | \$ - |

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| Organization | Report Number | Title | Report Date | Recommendation Number | Finding Type | Potential Cost Savings |
| Millennium Challenge Corporation (MCC) | M-000-22-001-P | MCC Economic Rate of Return: More Guidance Would Mitigate Risks That Could Lead to Uninformed Investment Decisions | 11/8/2021 | 2 | Procedural | \$ - |
| Millennium Challenge Corporation (MCC) | M-000-22-001-P | MCC Economic Rate of Return: More Guidance Would Mitigate Risks That Could Lead to Uninformed Investment Decisions | 11/8/2021 | 3 | Procedural | \$ - |
| Millennium Challenge Corporation (MCC) | M-000-22-001-P | MCC Economic Rate of Return: More Guidance Would Mitigate Risks That Could Lead to Uninformed Investment Decisions | 11/8/2021 | 4 | Procedural | \$ - |
| Inter-American Foundation (IAF) | 0-IAF-22-004-C | IAF Complied in Fiscal Year 2021 With the Digital Accountability and Transparency Act of 2014 | 11/7/2021 | 1 | Procedural | \$ - |
| Inter-American Foundation (IAF) | 0-IAF-22-004-C | IAF Complied in Fiscal Year 2021 With the Digital Accountability and Transparency Act of 2014 | 11/7/2021 | 2 | Procedural | \$ - |
| Inter-American Foundation (IAF) | A-IAF-21-002-C | IAF Generally Implemented an Effective Information Security Program for Fiscal Year 2020 in Support of FISMA | 12/4/2020 | 2 | Procedural | \$ - |
| Inter-American Foundation (IAF) | A-IAF-22-002-C | IAF Generally Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 11/19/2021 | 1 | Procedural | \$ - |
| Inter-American Foundation (IAF) | A-IAF-22-002-C | IAF Generally Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 11/19/2021 | 2 | Procedural | \$ - |
| Inter-American Foundation (IAF) | A-IAF-22-002-C | IAF Generally Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 11/19/2021 | 3 | Procedural | \$ - |
| Inter-American Foundation (IAF) | A-IAF-22-002-C | IAF Generally Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 11/19/2021 | 6 | Procedural | \$ - |
| Inter-American Foundation (IAF) | A-IAF-22-002-C | IAF Generally Implemented an | 11/19/2021 | 7 | Procedural | \$ - |

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Appendix B: Reports Issued Prior to April 1, 2022, With Open and Unimplemented Recommendations and Potential Cost Savings as of September 30, 2022

| | | USAID / MCC / IAF / ADF | | | | |
|---------------------------------------|----------------|--|-------------|-----------------------|--------------|------------------------|
| Organization | Report Number | Title | Report Date | Recommendation Number | Finding Type | Potential Cost Savings |
| | | Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | | | | |
| Inter-American Foundation (IAF) | A-IAF-22-002-C | IAF Generally Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 11/19/2021 | 8 | Procedural | \$ - |
| Inter-American Foundation (IAF) | A-IAF-22-002-C | IAF Generally Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 11/19/2021 | 9 | Procedural | \$ - |
| African Development Foundations (ADF) | 0-ADF-22-003-C | USADF Did Not Comply in Fiscal Year 2021 With the Digital Accountability and Transparency Act of 2014 | 11/7/2021 | 4 | Procedural | \$ - |
| African Development Foundations (ADF) | A-ADF-22-001-C | USADF Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 11/8/2021 | 1 | Procedural | \$ - |
| African Development Foundations (ADF) | A-ADF-22-001-C | USADF Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 11/8/2021 | 3 | Procedural | \$ - |
| Total | | | | | | \$ 136,312,723 |

C: Performance and Financial Audits, Evaluations, and Other Reports

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Appendix C: Performance and Financial Audits, Evaluations, and Other Reports
USAID, MCC, USADF, and IAF
April 1, 2022 - September 30, 2022

| U.S. Agency for International Development | | | | |
|--|-------------------|---------------------------|--|-----------------------------|
| Audit Category | Number of Reports | Number of Recommendations | Amount of Recommendations (in dollars) | Amount Audited (in dollars) |
| Performance Audits | | | | |
| Conducted by OIG | 3 | 12 | \$0 | \$0 |
| Conducted by an IPA | 1 | 0 | \$0 | \$0 |
| Evaluations | | | | |
| Conducted by OIG | 2 | 10 | \$0 | \$0 |
| Conducted by an IPA | 2 | 1 | \$0 | \$0 |
| Risk Assessments | | | | |
| Conducted by an IPA | 1 | 0 | \$0 | \$0 |
| OIG Desk Reviews of Non-Federal Audits | | | | |
| Audits of Foreign Based Organizations [□] | 103 | 66 | \$15,658,640 | \$762,302,312 |
| Audits of Foreign Government Institutions | 12 | 11 | \$9,715,357 | \$26,554,312 |
| Audits of Local Currency Trust Funds [□] | 1 | 0 | \$0 | \$1,925,525 |
| Audits of U.S.-Based Contractors | 18 | 6 | \$1,482,183 | \$2,100,835,703 |
| Audits of U.S.-Based Grantees | 4 | 2 | \$0 | \$177,073,402 |
| Quality Control Review | | | | |
| Conducted by OIG | 7 | 0 | \$0 | \$0 |
| Total | 154 | 108 | \$26,856,180 | \$3,068,691,254 |

| Millennium Challenge Corporation | | | | |
|--|-------------------|---------------------------|--|-----------------------------|
| Audit Category | Number of Reports | Number of Recommendations | Amount of Recommendations (in dollars) | Amount Audited (in dollars) |
| Performance Audits | | | | |
| Conducted by an IPA | 1 | 0 | \$0 | \$0 |
| Evaluations | | | | |
| Conducted by an IPA | 1 | 1 | \$0 | \$0 |
| Risk Assessments | | | | |
| Conducted by an IPA | 1 | 4 | \$0 | \$0 |
| OIG Desk Reviews of Non-Federal Audits | | | | |
| Audits of Foreign Based Organizations [□] | 5 | 1 | \$0 | \$102,418,499 |
| Total | 8 | 6 | \$0 | \$102,418,499 |

| Inter-American Foundation | | | | |
|---------------------------|-------------------|---------------------------|--|-----------------------------|
| Audit Category | Number of Reports | Number of Recommendations | Amount of Recommendations (in dollars) | Amount Audited (in dollars) |
| Performance Audits | | | | |
| Conducted by an IPA | 1 | 0 | \$0 | \$0 |
| Risk Assessments | | | | |
| Conducted by OIG | 1 | 2 | \$0 | \$0 |
| Total | 2 | 2 | \$0 | \$0 |

| U.S. African Development Foundation | | | | |
|-------------------------------------|-------------------|---------------------------|--|-----------------------------|
| Audit Category | Number of Reports | Number of Recommendations | Amount of Recommendations (in dollars) | Amount Audited (in dollars) |
| Performance Audits | | | | |
| Conducted by an IPA | 1 | 0 | \$0 | \$0 |
| Risk Assessments | | | | |
| Conducted by OIG | 1 | 1 | \$0 | \$0 |
| Total | 2 | 1 | \$0 | \$0 |
| Grand Total | 166 | 117 | \$26,856,180 | \$3,171,109,753 |

D: Significant Recommendations Described Previously Without Final Action

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Appendix D: Significant Recommendations Described Previously Without Final Action
USAID / MCC / IAF / ADF
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| Organization | Report Number | Rec. No. | Report Title | Date of Report | Management Decision Date | Final Action Target Date |
|--------------|----------------|----------|---|----------------|--------------------------|--------------------------|
| USAID | 5-000-21-001-P | 2 | Improved Guidance, Data, and Metrics Would Help Optimize USAID's Private Sector Engagement | 12/9/2020 | 12/9/2020 | 10/31/2022 |
| USAID | 5-000-21-001-P | 7 | Improved Guidance, Data, and Metrics Would Help Optimize USAID's Private Sector Engagement | 12/9/2020 | 12/9/2020 | 1/21/2022* |
| USAID | 5-000-22-001-P | 1 | Improved Guidance and Processes Would Strengthen the Use of Third-Party Monitors in Bangladesh, Nepal, and Pakistan | 11/17/2021 | 11/17/2021 | 10/23/2022 |
| USAID | 5-000-22-001-P | 2 | Improved Guidance and Processes Would Strengthen the Use of Third-Party Monitors in Bangladesh, Nepal, and Pakistan | 11/17/2021 | 11/17/2021 | 10/23/2022 |
| USAID | 5-000-22-001-P | 4 | Improved Guidance and Processes Would Strengthen the Use of Third-Party Monitors in Bangladesh, Nepal, and Pakistan | 11/17/2021 | 11/17/2021 | 8/31/2022* |
| USAID | 5-000-22-002-P | 2 | Cost Sharing: USAID's Asia Bureau Should Enhance Guidance and Training to Ensure Missions Verify Awardees' Contributions | 11/26/2021 | 11/26/2021 | 10/31/2022 |
| USAID | 5-000-22-002-P | 3 | Cost Sharing: USAID's Asia Bureau Should Enhance Guidance and Training to Ensure Missions Verify Awardees' Contributions | 11/26/2021 | 11/26/2021 | 10/31/2022 |
| USAID | 8-000-21-001-P | 3 | Weaknesses in Oversight of USAID's Syria Response Point To the Need for Enhanced Management of Fraud Risks in Humanitarian Assistance | 3/4/2021 | 3/4/2021 | 10/31/2022* |
| USAID | 8-000-21-001-P | 4 | Weaknesses in Oversight of USAID's Syria Response Point To the Need for Enhanced Management of Fraud Risks in Humanitarian Assistance | 3/4/2021 | | |
| USAID | 8-000-22-001-P | 1 | Water, Sanitation, and Hygiene (WASH) Programming: USAID Faced Challenges Providing Assistance to Countries with Greatest Need | 1/3/2022 | 1/3/2022 | 10/31/2022 |

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as of September 30, 2022

| Organization | Report Number | Rec. No. | Report Title | Date of Report | Management Decision Date | Final Action Target Date |
|--------------|----------------|----------|---|----------------|--------------------------|--------------------------|
| USAID | 8-199-22-002-P | 1 | Countering Malign Kremlin Influence: USAID Can Do More to Strengthen Its CMKI Development Framework | 1/26/2022 | 1/26/2022 | 2/28/2023 |
| USAID | 8-199-22-002-P | 2 | Countering Malign Kremlin Influence: USAID Can Do More to Strengthen Its CMKI Development Framework | 1/26/2022 | 1/26/2022 | 2/28/2023 |
| USAID | 8-199-22-002-P | 3 | Countering Malign Kremlin Influence: USAID Can Do More to Strengthen Its CMKI Development Framework | 1/26/2022 | 1/26/2022 | 2/28/2023 |
| USAID | 9-000-21-004-P | 1 | Award Planning and Oversight Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project | 3/25/2021 | 12/1/2021 | 1/31/2023 |
| USAID | 9-000-21-004-P | 2 | Award Planning and Oversight Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project | 3/25/2021 | 12/1/2021 | 1/31/2023 |
| USAID | 9-000-21-004-P | 3 | Award Planning and Oversight Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project | 3/25/2021 | 12/1/2021 | 1/31/2023 |
| USAID | 9-000-21-004-P | 4 | Award Planning and Oversight Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project | 3/25/2021 | 12/1/2021 | 1/31/2023 |
| USAID | 9-000-21-004-P | 5 | Award Planning and Oversight Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project | 3/25/2021 | 12/1/2021 | 1/31/2023 |
| USAID | 9-000-21-004-P | 6 | Award Planning and Oversight Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project | 3/25/2021 | 12/1/2021 | 1/31/2023 |
| USAID | 9-000-21-004-P | 7 | Award Planning and Oversight Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project | 3/25/2021 | 12/1/2021 | 1/31/2023 |
| USAID | 9-000-21-005-P | 2 | Enhanced Processes and Implementer Requirements Are Needed To Address Challenges and Fraud | 4/16/2021 | 4/16/2021 | 11/1/2022 |

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| Organization | Report Number | Rec. No. | Report Title | Date of Report | Management Decision Date | Final Action Target Date |
|--------------|----------------|----------|---|----------------|--------------------------|--------------------------|
| | | | Risks in USAID's Venezuela Response | | | |
| USAID | 9-000-21-006-P | 2 | USAID Should Implement Additional Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries | 5/12/2021 | 5/12/2021 | 6/30/2023 |
| USAID | 9-000-21-006-P | 3 | USAID Should Implement Additional Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries | 5/12/2021 | 5/12/2021 | 12/30/2022 |
| USAID | 9-000-21-006-P | 4 | USAID Should Implement Additional Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries | 5/12/2021 | 5/12/2021 | 6/30/2023 |
| USAID | 9-000-21-006-P | 5 | USAID Should Implement Additional Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries | 5/12/2021 | 5/12/2021 | 12/30/2022 |
| USAID | 9-000-21-006-P | 6 | USAID Should Implement Additional Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries | 5/12/2021 | 5/12/2021 | 12/30/2022 |
| USAID | 9-000-21-006-P | 7 | USAID Should Implement Additional Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries | 5/12/2021 | 5/12/2021 | 6/30/2023 |
| USAID | 9-000-21-006-P | 8 | USAID Should Implement Additional Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries | 5/12/2021 | 5/12/2021 | 6/30/2023 |
| USAID | 9-000-21-006-P | 9 | USAID Should Implement Additional Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries | 5/12/2021 | 5/12/2021 | 10/17/2022* |
| USAID | 9-000-21-008-P | 1 | USAID Communicated and Enforced Branding and Marking Policies but Could Further Clarify Waiver Requirements and Monitoring Responsibilities | 7/23/2021 | 7/23/2021 | 7/23/2022* |
| USAID | 9-000-21-008-P | 2 | USAID Communicated and Enforced Branding and Marking Policies but Could Further Clarify Waiver Requirements and Monitoring Responsibilities | 7/23/2021 | 7/23/2021 | 7/23/2022 |
| USAID | 9-000-21-008-P | 3 | USAID Communicated and Enforced Branding | 7/23/2021 | 7/23/2021 | 2/28/2023 |

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| Organization | Report Number | Rec. No. | Report Title | Date of Report | Management Decision Date | Final Action Target Date |
|--|----------------|----------|---|----------------|--------------------------|--------------------------|
| | | | and Marking Policies but Could Further Clarify Waiver Requirements and Monitoring Responsibilities | | | |
| USAID | A-000-20-006-P | 3 | USAID Needs To Improve Policy and Processes To Better Protect Information Accessed on Personal Devices | 6/19/2020 | 6/19/2020 | 6/1/2023 |
| USAID | A-000-21-001-P | 1 | USAID Needs to Improve Its Privacy Program to Better Ensure Protection of Personally Identifiable Information | 8/11/2021 | 8/11/2021 | 12/30/2022 |
| USAID | A-000-21-001-U | 1 | USAID Was Not On Track To Achieve Performance and Cost Savings Goals for the Development Information Solution System. | 5/6/2021 | 5/6/2021 | 12/31/2022 |
| USAID | A-000-21-001-U | 3 | USAID Was Not On Track To Achieve Performance and Cost Savings Goals for the Development Information Solution System. | 5/6/2021 | 5/6/2021 | 12/31/2022* |
| USAID | A-000-21-004-C | 2 | USAID Generally Implemented an Effective Information Security Program for Fiscal Year 2020 in Support of FISMA | 1/7/2021 | 1/7/2021 | 12/31/2022 |
| USAID | A-000-21-004-C | 3 | USAID Generally Implemented an Effective Information Security Program for Fiscal Year 2020 in Support of FISMA | 1/7/2021 | 1/7/2021 | 12/30/2022 |
| USAID | A-000-21-004-C | 6 | USAID Generally Implemented an Effective Information Security Program for Fiscal Year 2020 in Support of FISMA | 1/7/2021 | 1/7/2021 | 3/15/2023 |
| USAID | A-000-22-005-C | 2 | USAID Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 12/7/2021 | 12/7/2021 | 12/31/2022 |
| Millennium Challenge Corporation (MCC) | 0-MCC-20-012-C | 2 | Enhanced Controls Are Needed to Ensure the Cost-Effectiveness of MCC Travel and Prevent Waste and Abuse | 6/10/2020 | 6/10/2020 | 12/30/2022 |
| Millennium Challenge Corporation (MCC) | 0-MCC-20-012-C | 3 | Enhanced Controls Are Needed to Ensure the Cost-Effectiveness of MCC Travel and Prevent Waste and Abuse | 6/10/2020 | 6/10/2020 | 12/30/2022 |

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| Organization | Report Number | Rec. No. | Report Title | Date of Report | Management Decision Date | Final Action Target Date |
|--|----------------|----------|--|----------------|--------------------------|--------------------------|
| Millennium Challenge Corporation (MCC) | 0-MCC-21-002-C | 2 | Audit of MCC's Fiscal Years 2020 and 2019 Financial Statements | 11/14/2020 | 3/10/2021 | 10/15/2021* |
| Millennium Challenge Corporation (MCC) | 0-MCC-21-002-C | 5 | Audit of MCC's Fiscal Years 2020 and 2019 Financial Statements | 11/14/2020 | 3/10/2021 | 4/29/2022* |
| Millennium Challenge Corporation (MCC) | 0-MCC-21-002-C | 7 | Audit of MCC's Fiscal Years 2020 and 2019 Financial Statements | 11/14/2020 | 3/10/2021 | 10/15/2021* |
| Millennium Challenge Corporation (MCC) | 0-MCC-21-002-C | 8 | Audit of MCC's Fiscal Years 2020 and 2019 Financial Statements | 11/14/2020 | 3/10/2021 | 10/15/2021* |
| Millennium Challenge Corporation (MCC) | 0-MCC-22-006-C | 1 | Audit of MCC's Financial Statements for Fiscal Years 2021 and 2020 | 11/12/2021 | 11/12/2021 | 4/29/2022* |
| Millennium Challenge Corporation (MCC) | A-MCC-22-004-C | 1 | MCC Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 12/2/2021 | 12/2/2021 | 5/27/2022* |
| Millennium Challenge Corporation (MCC) | A-MCC-22-004-C | 2 | MCC Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 12/2/2021 | 12/2/2021 | 3/17/2023 |
| Millennium Challenge Corporation (MCC) | A-MCC-22-004-C | 3 | MCC Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 12/2/2021 | 12/2/2021 | 3/17/2023 |
| Millennium Challenge Corporation (MCC) | A-MCC-22-004-C | 4 | MCC Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 12/2/2021 | 12/2/2021 | 8/31/2022* |
| Millennium Challenge Corporation (MCC) | A-MCC-22-004-C | 5 | MCC Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 12/2/2021 | 12/2/2021 | 8/24/2022* |
| Millennium Challenge Corporation (MCC) | A-MCC-22-004-C | 6 | MCC Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 12/2/2021 | 12/2/2021 | 8/31/2022* |
| Millennium Challenge Corporation (MCC) | A-MCC-22-004-C | 7 | MCC Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 12/2/2021 | 12/2/2021 | 3/25/2022* |
| Millennium Challenge Corporation (MCC) | M-000-21-001-P | 1 | MCC Should Do More to Assess the Threshold Program's Progress in Achieving Its Overall Objectives | 9/2/2021 | 3/4/2022 | 9/15/2023 |
| Millennium Challenge Corporation (MCC) | M-000-21-001-P | 2 | MCC Should Do More to Assess the Threshold Program's Progress in Achieving Its Overall Objectives | 9/2/2021 | 9/1/2021 | 12/30/2022* |
| Millennium Challenge Corporation (MCC) | M-000-21-001-P | 3 | MCC Should Do More to Assess the Threshold Program's Progress in Achieving Its Overall Objectives | 9/2/2021 | 3/4/2022 | 12/30/2022 |

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| Organization | Report Number | Rec. No. | Report Title | Date of Report | Management Decision Date | Final Action Target Date |
|--|----------------|----------|--|----------------|--------------------------|--------------------------|
| Millennium Challenge Corporation (MCC) | M-000-22-001-P | 2 | MCC Economic Rate of Return: More Guidance Would Mitigate Risks That Could Lead to Uninformed Investment Decisions | 11/8/2021 | 11/8/2021 | 6/30/2023 |
| Millennium Challenge Corporation (MCC) | M-000-22-001-P | 3 | MCC Economic Rate of Return: More Guidance Would Mitigate Risks That Could Lead to Uninformed Investment Decisions | 11/8/2021 | 11/8/2021 | 3/31/2023 |
| Millennium Challenge Corporation (MCC) | M-000-22-001-P | 4 | MCC Economic Rate of Return: More Guidance Would Mitigate Risks That Could Lead to Uninformed Investment Decisions | 11/8/2021 | 11/8/2021 | 9/30/2023 |
| Inter-American Foundation (IAF) | 0-IAF-22-004-C | 1 | IAF Complied in Fiscal Year 2021 With the Digital Accountability and Transparency Act of 2014 | 11/7/2021 | 11/7/2021 | 12/31/2022 |
| Inter-American Foundation (IAF) | 0-IAF-22-004-C | 2 | IAF Complied in Fiscal Year 2021 With the Digital Accountability and Transparency Act of 2014 | 11/7/2021 | 11/7/2021 | 12/31/2022 |
| Inter-American Foundation (IAF) | A-IAF-21-002-C | 2 | IAF Generally Implemented an Effective Information Security Program for Fiscal Year 2020 in Support of FISMA | 12/4/2020 | 12/4/2020 | 5/30/2021 |
| Inter-American Foundation (IAF) | A-IAF-22-002-C | 1 | IAF Generally Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 11/19/2021 | 11/19/2021 | 12/31/2021* |
| Inter-American Foundation (IAF) | A-IAF-22-002-C | 2 | IAF Generally Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 11/19/2021 | 11/19/2021 | 3/31/2022 |
| Inter-American Foundation (IAF) | A-IAF-22-002-C | 3 | IAF Generally Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 11/19/2021 | 11/19/2021 | 12/31/2021* |
| Inter-American Foundation (IAF) | A-IAF-22-002-C | 6 | IAF Generally Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 11/19/2021 | 11/19/2021 | 12/31/2021* |
| Inter-American Foundation (IAF) | A-IAF-22-002-C | 7 | IAF Generally Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 11/19/2021 | 11/19/2021 | 3/31/2022 |
| Inter-American Foundation (IAF) | A-IAF-22-002-C | 8 | IAF Generally Implemented an | 11/19/2021 | 11/19/2021 | 12/31/2021* |

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| Organization | Report Number | Rec. No. | Report Title | Date of Report | Management Decision Date | Final Action Target Date |
|---------------------------------------|----------------|----------|--|----------------|--------------------------|--------------------------|
| | | | Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | | | |
| Inter-American Foundation (IAF) | A-IAF-22-002-C | 9 | IAF Generally Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 11/19/2021 | 11/19/2021 | 12/31/2021* |
| African Development Foundations (ADF) | 0-ADF-22-003-C | 4 | USADF Did Not Comply in Fiscal Year 2021 With the Digital Accountability and Transparency Act of 2014 | 11/7/2021 | 11/7/2021 | 9/30/2023 |
| African Development Foundations (ADF) | A-ADF-22-001-C | 1 | USADF Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 11/8/2021 | 11/8/2021 | 3/31/2022 |
| African Development Foundations (ADF) | A-ADF-22-001-C | 3 | USADF Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA | 11/8/2021 | 11/8/2021 | 11/30/2021 |

* Final Action Target Date marked with an asterisk indicates a recommendation with a closure request that is undergoing USAID OIG evaluation for final corrective action.

E: Reports With Questioned or Unsupported Costs

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Appendix E: Reports With Questioned and Unsupported Costs
USAID
April 1, 2022 - September 30, 2022

| Reports | Number of Audit Reports | Questioned Costs (in dollars) | Unsupported Costs ¹ (in dollars) |
|--|-------------------------|----------------------------------|--|
| A. Reports for which no management decision had been made as of March 31, 2022 | 33 | 49,176,578 | 9,143,746 |
| B. Reports issued April 1, 2022 - September 30, 2022 | 34 | 26,856,180 | 14,380,246 |
| C. Reports with a management decision made April 1, 2022 - September 30, 2022 | 28 | 38,156,246 | 8,762,034 |
| Value of costs disallowed by Agency officials | | 12,313,595 | 679,614 |
| Value of costs allowed by Agency officials | | 25,842,651 | 8,082,420 |
| D. Reports for which no management decision had been made as of September 30, 2022 | 39 | 37,876,512 | 14,761,958 |

¹Unsupported costs, a subcategory of questioned costs, are reported separately as required by the Inspector General Act.

F: 5(a)(9) Statistical Table: Recommendations That Funds Be Put To Better Use

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Appendix F: Reports Issued With Recommendations That Funds Be Put To Better Use
USAID / MCC / IAF / ADF
April 1, 2022 - September 30, 2022

| Reports | Number of Audit Reports | Value (in dollars) |
|---|--------------------------------|-------------------------------|
| A. For which no final action had been made as of October 1, 2020 | NTR | NTR |
| B. Reports issued October 1, 2020-March 31, 2021 | NTR | NTR |
| Subtotal | NTR | NTR |
| C. Reports with a management decision made October 1, 2020-March 31, 2021 | NTR | NTR |
| Value of costs disallowed by Agency officials | NTR | NTR |
| Value of costs allowed by Agency officials | NTR | NTR |
| D. For which no management decision had been made as of March 31, 2021 | NTR | NTR |

**G: 5(a)(12) Significant Management Decisions With Which The Inspector General
Is In disagreement**

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Appendix G: Significant Management Decisions With Which The Inspector General Disagrees
USAID / MCC / IAF / ADF
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| Organization | Report Number | Auditee | Issue Date | Rec. No. | Mgmt. Decis. Date | Reason for Disagreement |
|--------------|----------------|---------|------------|----------|-------------------|---|
| USAID | E-000-22-002-M | USAID | 9/29/2022 | 2 | 9/29/2022 | MD Disagreement upon report issuance: OIG Response to Agency Comments We acknowledge management decisions on all recommendations. Finally, we disagree with the management decisions for recommendations 2 and 7, and as such, consider those recommendations open and unresolved for the reasons below. Recommendation 2: USAID partially agreed and noted that both PSC and ISC staffing mechanisms are being incorporated into workforce planning. The Agency also stated that it will incorporate USPSC staffing data, pay levels, and funding information provided by USAID/M. We agree that this fulfills the USPSC aspect of the recommendation. However, USAID indicated that there are no tracking mechanisms for ISC staffing. To resolve this recommendation, USAID should demonstrate that they have tracked and incorporated some ISC staffing metrics into Agency workforce planning. Target Completion Date: 06/30/23 |
| USAID | E-000-22-002-M | USAID | 9/29/2022 | 7 | 9/29/2022 | MD Disagreement upon report issuance: OIG Response to Agency Comments We acknowledge management decisions on all recommendations. Finally, we disagree with the management decisions for recommendations 2 and 7, and as such, consider those recommendations open and unresolved for the reasons below. Recommendation 7: USAID disagreed with this recommendation, noting that Agency guidance is outlined in the AIDAR. However, we found that there was widespread confusion around travel safety standards and privileges for PSCs during crises. To resolve this recommendation, USAID should provide a clarifying resource, summarizing what PSCs are entitled to in terms of safety standards and privileges as they relate to Chief of Mission authority in the case of evacuations and other emergency situations, and make that information readily available to PSCs. |

H: Audit Terms and Investigative Metrics Defined

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AUDIT TERMS DEFINED

In the appendixes to this Semiannual Report to Congress, we present information on the status of recommendations from prior audit reports. We use several key terms to describe their status and how they can help the agencies we oversee save taxpayer dollars.

Potential cost savings refer to dollar amounts identified in audit recommendations based on an examination of agency expenditures and referred to agency managers as either “questioned costs” or funds to be “put to better use.” It is solely the prerogative of Agency managers to determine whether to allow or disallow such costs.

Monetary recommendations are those that identify either questioned costs, such as unsupported or ineligible costs, or funds recommended to be put to better use.

An agency decision, or **management decision**, to sustain all or a portion of the total amount of a recommendation signals the agency's intent to recoup or reprogram the funds.

Once agency managers make such a decision, we acknowledge the dollar amount the agency has agreed to recoup as the most accurate representation of dollars to be saved. These are known as **sustained costs**.

When available, we reflect **sustained costs** in the appendixes, adding them to those **monetary recommendations** that have yet to receive a **management decision**. This results in an adjusted figure that most accurately reflects potential savings, reflected as Adjusted potential cost savings in the above table.

INVESTIGATIVE METRICS DEFINED

In the previous tables, we present information on our investigative work and results for the reporting period. Terms used in the tables are defined below:

ⁱ This number includes all final reports of investigation, any interim reports referred for possible action, and any fraud alert or advisory issued as a result of investigative findings.

ⁱⁱ This number includes all criminal and civil referrals to the Department of Justice (DOJ) for a prosecutorial decision whether they were ultimately accepted or declined with the caveat that if an investigation was referred to more than one DOJ office for a prosecutorial decision, the referral to DOJ was only counted once. The number reported represents referrals for both individuals and/or legal entities.

ⁱⁱⁱ This number includes all referrals to state or local prosecutorial bodies for a prosecutorial decision whether they were ultimately accepted or declined. The number reported represents referrals for both individuals and/or legal entities.

^{iv} The number of indictments reported includes both sealed and unsealed.

^v This number includes all entities and individuals referred by OIG to USAID's Office of Compliance in which said entity or individual's “present responsibility” to do business with the government is suspect based on OIG investigative findings and suspension/debarment was determined by OIG's Office of General Counsel to be a viable potential outcome of the referral.

Appendix H: Audit Terms and Investigative Metrics Defined

^{vi} Defined in 2 CFR §§180, *et seq* and 780, *et seq*.

^{vii} This number includes terminations, resignations, and curtailments from assignments while under and/or in lieu of investigation and any adverse action based upon investigative findings to include security clearance suspension or revocation. This also includes both personal services contractors and institutional services contractors hired to directly support agencies OIG oversees. This does not include contractors or others working for third parties on agreements with the agencies we oversee.

^{viii} Terminations include instances in which a contract, grant, or cooperative agreement was terminated in response to OIG investigative findings. Contract or grant terminations are frequently accompanied by a financial recovery. Suspensions include instances in which ongoing, pending, and planned activities under a specific award are suspended based upon investigative findings until a prescribed remedial or administrative action is concluded.

^{ix} These include new procedures, rules, policies, agreement clauses, or regulations implemented by the responsible Federal agency to address systemic weaknesses revealed during an OIG investigation or other investigative work.

^x This number includes funds that were already distributed and for which the agency formally issued a bill of collection or other recovery mechanism after an OIG investigation revealed that the funds were lost, misappropriated, stolen, or misused; funds recovered as part of a settlement that did not require judicial intervention; and any funds or valued property forfeited as part of an investigation prior to judicial intervention.

^{xi} This number includes funds that were obligated but not yet distributed, to be spent as part of an agency's award that were preserved and made available for better uses after an OIG investigation revealed evidence that those funds were vulnerable to fraud or waste and funds that were not yet obligated and subsequently set aside and made available for other uses as a result of an OIG investigation.