



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

MEMORANDUM

DATE: January 3, 2023

TO: USAID/Management/Office of Acquisition and Assistance/Cost, Audit and Support Division, Contract Audit Management Branch, Acting Supervisory Auditor, Sheree F. Marshall

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

SUBJECT: Audit of Incurred Costs Submission for International Business and Technical Consultants, Inc. for the Fiscal Year Ended December 31, 2019 (3-000-23-009-1)

This memorandum transmits the final audit report on incurred costs submission (ICS) for International Business and Technical Consultants, Inc. (IBTCI) for calendar year ended December 31, 2019 which is fiscal year (FY) 2019. The U.S. Agency for International Development (USAID) Office of Acquisition and Assistance, Cost, Audit and Support Division, Contract Audit Management Branch contracted with the independent certified public accounting firm of Tichenor & Associates, LLP to conduct the audit. The audit firm stated that it performed its audit in accordance with government auditing standards issued by the Comptroller General of United States. The audit firm is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on whether costs claimed by IBTCI on the ICS for the calendar year ended December 31, 2019 are accurate, allowable, allocable, and reasonable in accordance with contract terms and applicable Government acquisition regulations.¹

The audit's objective was to express an opinion on whether the costs claimed by IBTCI on the ICS for the calendar year ended December 31, 2019 are accurate, allowable, allocable, and reasonable in accordance with contract terms; Federal Acquisition Regulations (FAR); the USAID Acquisition Regulations (AIDAR); Federal Travel Regulations and/or the Department of State Standard Travel Regulations (DSSR); and Buy-American Requirements, as applicable. To answer the audit's objective, Tichenor & Associates, LLP designed its testing procedures to review the incurred costs reported by IBTCI for FY 2019 for accuracy, allowability, allocability, and reasonableness. The audit firm examined USAID incurred costs of \$27,392,338 for the calendar year ended December 31, 2019.

¹ We reviewed the audit firm's report for conformity with professional reporting standards. Our desk reviews are typically performed to identify any items needing clarification or issues requiring management attention. Desk reviews are limited to review of the audit report itself and excludes review of the auditor's supporting working papers; they are not designed to enable us to directly evaluate the quality of the audit performed.

Tichenor & Associates, LLP expressed an unqualified opinion. Tichenor & Associates LLP stated that, IBTCI prepared its FY 2019 incurred costs submission in accordance with applicable Government acquisitions regulations of the FAR, the AIDAR, and the DSSR regarding accuracy, allowability, allocability, and reasonableness. The audit firm did not identify any questioned costs.

OIG does not routinely distribute independent public accounting reports beyond the immediate addressees because a high percentage of these reports contain information restricted from release under the Trade Secrets Act, 18 U.S.C. 1905 and Freedom of Information Act Exemption Four, 5 U.S.C. 552(b)(4) (“commercial or financial information obtained from a person that is privileged or confidential”).