



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

### MEMORANDUM

**DATE:** January 20, 2023

**TO:** USAID/Jamaica Country Representative, Jason Fraser

**FROM:** Latin America and Caribbean (LAC) Regional Office, through Global and Strategic Audits Division (GSAD) Assistant Director, Pamela Hamilton /s/

**SUBJECT:** Financial Audit of the Jamaica HIV Activity, Managed by Jamaica AIDS Support for Life, Cooperative Agreement 72053219CA00001, January 1, 2021, to December 31, 2021 (9-532-23-008-R)

This memorandum transmits the final audit report on the Jamaica HIV Activity. The Jamaica AIDS Support for Life (JASL) contracted with the independent certified public accounting firm BDO Jamaica to conduct the audit. The audit firm stated that it performed its audit in accordance with generally accepted government auditing standards. However, it did not have a continuing education program that fully complied with GAGAS requirements. The audit firm is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on JASL's schedule of expenditures of USAID awards; the effectiveness of its internal control; or its compliance with the award, laws, and regulations.<sup>1</sup>

The audit objectives were to (1) express an opinion on whether the schedule of expenditures of USAID awards for the period audited, was presented fairly, in all material respects; (2) evaluate JASL's internal controls; (3) determine whether JASL complied with award terms and applicable laws and regulations; and (4) determine if JASL has taken adequate corrective action on prior audit recommendations. To answer the audit objectives, the audit firm reported that they assessed and tested the internal controls related to the project; assessed and tested compliance with applicable laws, regulations, the agreement's provisions; and reviewed project expenditures. The audit covered \$1,985,230 of USAID expenditures for the audited period.

The audit firm concluded the schedule of expenditures of USAID awards presented fairly, in all material respects, program revenues and costs incurred under the award for the period

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<sup>1</sup> 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.

audited. However, the fund accountability statement included ineligible questioned costs totaling \$65. Since the questioned costs did not meet the OIG's established threshold of \$25,000 for making a recommendation and the audit firm confirmed that the questioned costs were reimbursed to USAID, we are not making a recommendation.

The audit firm did not identify any material weaknesses in internal control or instances of material noncompliance with applicable laws, regulations, and agreement terms. The audit firm issued a management letter which included minor internal control deficiencies and immaterial instances of noncompliance.

Based on the results of the desk review, OIG is not making any recommendation to USAID/Jamaica.

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").