



# Semiannual Report to Congress

October 1, 2022 – March 31, 2023

**U.S. Agency for International Development**



**Office of Inspector General**

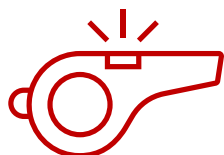
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## Our Mission

The USAID Office of Inspector General safeguards and strengthens U.S. foreign assistance through timely, relevant, and impactful oversight.

## Report to USAID OIG

USAID OIG's Hotline receives allegations of fraud, waste, abuse, corruption and other misconduct affecting the programs, operations, and employees of USAID, the Millennium Challenge Corporation (MCC), the Inter-American Foundation (IAF), and the U.S. African Development Foundation (USADF). The allegations may include but are not limited to claims of criminal conduct, corruption, sexual exploitation and abuse, and serious noncriminal misconduct. Additionally, ensuring individuals' rights to report wrongdoing without fear of reprisal is essential to our mission.



- ✓ Hotline Portal: <https://oig.usaid.gov/report-fraud>
- ✓ Mail: USAID OIG Hotline, P.O. Box 657, Washington, DC 20044-0657
- ✓ Whistleblower protection: visit our [webpage](#) for more information

COVER: Sculptor Yevgen Prymachenko's "A Girl Under the Sun" statue funded by USAID and unveiled in Borodyanka, Ukraine, in recognition of the anniversary of the liberation of the Kyiv region. Photo: U.S. Embassy Kyiv, April 2023.

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# By the Numbers


October 1, 2022 – Month 31, 2023


## Investigative Results

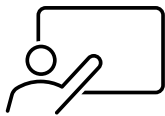
 **\$63,395,502**  
in monetary results

 **60**  
investigations closed

 **18**  
prosecutorial referrals

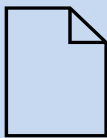
 **27**  
administrative actions, including  
11 debarments and 5  
suspensions


 **17**  
entities referred for suspension  
or debarment

 **156**  
fraud awareness briefings  
delivered

## Audit Results

 **\$9,211,206**  
in questioned costs

 **183**  
performance audits,  
evaluations, and financial  
audits issued

 **118**  
recommendations to  
improve programs and  
operations

 **\$53,409,685,078**  
in funds audited

# Message from the Acting Deputy Inspector General

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I am pleased to present the USAID OIG’s Semiannual Report to Congress for the first half of fiscal year 2023.

USAID OIG’s mission is to safeguard and strengthen U.S. foreign assistance through timely, relevant, and impactful oversight. This report summarizes the results of our impactful oversight of USAID, the Millennium Challenge Corporation (MCC), the Inter-American Foundation (IAF), and the U.S. African Development Foundation (USADF) from October 1, 2022, through March 31, 2023.

The challenges requiring the attention of the agencies we oversee continued to mount—from the dire effects of Russia’s invasion of Ukraine, to rising global hunger and food insecurity, to corruption and democratic backsliding in regions across the world. The scale and complexity of these issues underscore the importance of our role and the critical need for independent and objective oversight. USAID OIG’s work, through audits, evaluations, and investigations, holds a mirror to agency programs and operations. It offers opportunities for the agencies we oversee to improve operations, minimize risk, and better ensure program integrity, while holding accountable bad actors who compromise taxpayer dollars. Our work also provides Congress and policy makers with critical insights to influence their decisions and promotes accountability across the international aid sector, including within U.S. programming funded through the United Nations (UN).

During this reporting period, our 183 performance and financial audits and evaluations covered \$53.4 billion in funds, generated 118 recommendations for improved operations, and identified over \$9 million in questioned costs. Our investigative work resulted in over \$63 million in monetary results, 18 referrals for criminal prosecution, and referrals of 17 individuals and organizations for consideration of government-wide suspension and debarment, including UN officials found to have committed sexual exploitation and abuse.

We continued to build relationships with key players across the international aid sector to strengthen accountability and integrity in U.S. foreign assistance programs. We conducted 156 fraud awareness briefings to 7,223 aid workers in 39 countries to encourage their reporting of misconduct, particularly sexual exploitation and abuse of beneficiaries.

As this report describes, USAID OIG is providing meaningful oversight of U.S. foreign assistance programs and operations. I appreciate the dedication, passion, and subject matter expertise of our workforce. Our work matters more than ever, and I look forward to continued, proactive engagement with Congress to share insights on USAID and other programming through the results of our impactful oversight.

Nicole Angarella  
Acting Deputy Inspector General

# About USAID OIG

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Under the authority of the Inspector General (IG) Act of 1978, as amended, USAID OIG conducts independent audits, evaluations, and investigations that promote economy, efficiency, and effectiveness and prevent and detect fraud, waste, and abuse in USAID programs and operations. We also provide oversight of [MCC](#), [IAF](#), and [USADF](#). In coordination with the Inspectors General for the Departments of Defense and State, our work includes oversight of Overseas Contingency Operations (OCO), which often involve foreign assistance, humanitarian aid, and stabilization activities.

We align our oversight with our own strategic goals, U.S. foreign assistance priorities, and the interests of our key stakeholders, particularly Congress, and then provide the results of our work to agency leaders, Congress, and the public.

## History, Mandates, and Authority

<b>1980</b>	<b>USAID OIG Established</b> USAID OIG was established by Public Law 96-533, an amendment to the Foreign Assistance Act of 1961.
<b>1981</b>	<b>USAID OIG Brought Under the Inspector General Act</b> The International Security and Development Cooperation Act of 1981 brought the USAID Inspector General under the Inspector General Act of 1978.
<b>1999</b>	<b>Oversight of IAF and USADF</b> OIG assumed audit and investigative oversight of IAF and USADF under the Admiral James W. Nance and Meg Donovan Foreign Relations Authorization Act, Appendix G of Public Law 106-113.
<b>2004</b>	<b>Oversight of MCC</b> OIG assumed oversight of MCC under the Millennium Challenge Act of 2003, Division D, Title VI of Public Law 108-199.
<b>2013</b>	<b>Oversight of Overseas Contingency Operations</b> OIG was charged with joint, coordinated oversight of OCOs under the National Defense Authorization Act for Fiscal Year 2013, Public Law 112-239.

# Spotlight: Oversight of USAID's Ukraine Response



Acting Deputy IG Angarella, alongside her counterparts from the Departments of Defense and State, traveled to Kyiv and met with U.S. Ambassador Brink in furtherance of “3 IG” coordinated oversight of the U.S. Ukraine response. Pictured from left to right: DOD IG Storch, U.S. Ambassador Brink, State IG leader Shaw, and USAID Acting Deputy IG Angarella. Photo: U.S. Embassy Kyiv Official, January 2023.

USAID OIG’s top priority during this reporting period is providing comprehensive oversight of USAID’s Ukraine response. Since the start of Russia’s invasion in February 2022, USAID has been the primary agency providing non-security assistance to Ukraine. As of March 2023, this included \$22.9 billion obligated for direct budget support to the government of Ukraine, more than \$1.4 billion in humanitarian assistance, and more than \$800 million in development programs. Accordingly, our oversight efforts include the following:

## **1. Establishing a presence on the ground in Ukraine.**

In January 2023, OIG leaders traveled to Poland and Ukraine and met with the Ukrainian Prime Minister, Minister of Defense, Minister of Finance, the leadership of the National Anti-Corruption Bureau of Ukraine, Ukrainian civil society organizations, and other Ukrainian leaders to discuss efforts to ensure oversight and accountability of U.S. programming to support Ukraine. We continued our engagement with State Department leadership to add permanent USAID OIG positions at U.S. Embassy Kyiv. We anticipate deploying two investigators to Kyiv before the end of the fiscal year.

## **2. Issuing timely and relevant oversight products.**

We issued several [oversight products](#) during this SARC period. For example, after a major USAID contractor in Ukraine detected and reported to us an allegation of collusive bidding, which they identified prior to awarding a subcontract, we issued a [fraud alert](#) to warn the aid sector working in Ukraine to identify and report similar schemes. We also worked closely with our colleagues at the State Department and Department of Defense (DoD) OIGs to produce joint hotline materials in [English](#) and [Ukrainian](#). We issued three products related to USAID’s direct budget support (DBS) to the government of Ukraine. The first report was an [Information Brief](#) that described the three different World Bank trust funds that USAID’s money has gone through and the oversight mechanisms associated with each fund. The [second](#) and [third](#) DBS products detailed and assessed the monitoring and safeguards in place to prevent corruption and ensure accountability within USAID’s DBS programming. In these reports, we found that the oversight mechanisms aligned with the U.S. Government Accountability Office’s standards for internal control. We have ongoing work underway to assess the effectiveness of these established mechanisms. We are also currently assessing USAID’s due diligence over funds to



UN and other international organizations and USAID's staffing for its Ukraine response. Additionally, our Joint Strategic Oversight Plan for the Ukraine Response and subsequent report on [Joint Oversight of the Ukraine Response](#) outline our ongoing and planned oversight projects.

### **3. Collaborating with domestic and international oversight partners.**

Conducting oversight in Ukraine requires close coordination with foreign and international officials with similar missions to ours. Our work is enhanced by long-standing partnerships and memoranda of understanding (MOUs) with our oversight counterparts at UN agencies, World Bank, and bilateral donors. With the current limitations on U.S. government personnel in Ukraine, these relationships offer a front row seat to what is happening on the ground and serve as valuable sources of information into potential criminal activity affecting USAID programs, operations, and personnel. In addition, these relationships (1) allow for open and early sharing of information; (2) provide leads and allow for joint work; (3) establish trusted points of contact to verify data and compare findings; and (4) create avenues for navigating access challenges, such as perceived restrictions in sharing information under foreign data privacy laws. Our collaboration across the international aid sector sends a powerful message: we are united; we will use our collective experience, contacts, and resources to ensure that donor assistance to Ukraine reaches its intended recipients; and we will swiftly respond to allegations of criminal activity.

### **4. Sharing expertise to combat corruption and abuse in U.S. aid.**

In November 2022, USAID OIG convened the annual [Complex Emergencies Working Group](#), consisting of 25 bilateral and multilateral organizations, including law enforcement and oversight officials from across the United States, UN, World Bank, and European allies. The group established and reaffirmed contacts needed to investigate allegations of criminal activity in Ukraine. Additionally, USAID OIG investigators continued to provide fraud awareness briefings and proactively engage with organizations receiving USAID funds for programming in Ukraine.

## Spotlight: Preventing Sexual Exploitation and Abuse

USAID OIG's unique mission requires innovative use of enforcement tools to maximize our global impact. One area where we have set a new standard for such creativity is our focus on the prevention of sexual exploitation and abuse (SEA) within foreign assistance programming. Perpetrators of SEA betray those that foreign assistance programming is designed to support and protect, and countering SEA demands immediate and enduring attention.

We have engaged with international and U.S. interagency counterparts in responding to an assault carried out by World Health Organization (WHO) employees during the UN health agency's response to an Ebola outbreak in the Democratic Republic of the Congo (DRC). We referred investigative findings on 18 WHO employees (including doctors, consultants, and security officials) to USAID's Division for Responsibility, Safeguarding and Compliance (RSC) for suspension and debarment consideration. As of March 2023, USAID debarred a doctor and a vaccine commission team lead as well as suspended and proposed debarment for two additional individuals. Shortly thereafter, USAID suspended and proposed for debarment an additional six employees and subsequently debarred an additional three employees. These actions prevent these individuals from working on U.S.-government-funded projects and circulating from the UN to aid organizations funded by USAID.

We received allegations of SEA, failure to report, and victim blaming at an orphanage and comprehensive care community for HIV-affected individuals operated by a USAID awardee in Kenya. We referred investigative findings on the USAID awardee's Executive Director and Deputy Executive Director to USAID's RSC for suspension and debarment consideration for failing to adequately respond to allegations of SEA and failing to implement policies to protect and support children in their care. As a result of our referral, USAID debarred the Executive Director and Deputy Executive Director, preventing them from working on U.S.-government-funded projects.

To prevent the recirculation of sexual predators across the international aid sector, USAID OIG is a member of the United Kingdom-led Donor Safeguarding Investigations Working Group (DoSIG), consisting of investigators, attorneys, and compliance officials from approximately 10 different bilateral aid and development agencies, including the Special Coordinator on Improving the UN Response to Sexual Exploitation and Abuse. USAID OIG meets regularly with the DoSIG and its members to build an information-sharing network and develop a joint approach to requesting and obtaining information from the UN in the inevitable event of future SEA allegations.

We remain committed to working with our domestic and international counterparts in preventing and combating SEA, working within a survivor-centered approach, to ensure that those who use their positions of power and trust to exploit the world's most vulnerable populations are held accountable.

## USAID Office of Inspector General Locations

USAID OIG conducts oversight activities worldwide, working from 12 offices in Egypt, El Salvador, Germany, Haiti, Israel, Pakistan, Philippines, Senegal, South Africa, Thailand, Uganda, and the United States.<sup>1</sup>



<sup>1</sup> The depiction and use of boundaries and geographic names on this map do not imply official endorsement or acceptance by the U.S. government.

# OIG Outreach and External Engagement

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OIG's outreach and external engagements give our stakeholders, oversight partners, aid organizations, and the public timely and relevant information about U.S. foreign assistance programs through an oversight lens. We seek to inform stakeholders about our work, coordinate oversight as appropriate, and highlight ways in which the aid sector can support our mission to promote accountability and good stewardship of U.S. foreign assistance funding.

## Engagements With Congress

We provide our committees of jurisdiction with proactive updates on OIG work products and key issues affecting the agencies that we oversee. This period, we provided briefings, correspondence, and related work products to members of Congress, congressional committee staff and the Congressional Research Service on topics including the following:

- [Oversight of USAID's Ukraine Response](#): In March, Acting Deputy IG Nicole Angarella [testified](#) at a hearing entitled "Oversight, Transparency, and Accountability of Ukraine Assistance" before the House Foreign Affairs Committee alongside leadership from DoD and State OIGs. Further, during this reporting period, we provided seven Ukraine-related briefings to congressional staff, including joint briefings alongside our IG equivalents at DoD and State and submitted one Ukraine-related [letter](#) jointly with State OIG.
- *Diversion of Aid*: We provided a briefing to congressional staff on OIG's work in countering the diversion of aid to terrorist organizations and preventing nongovernmental organizations (NGOs) from concealing past support to terrorist organizations and other sanctioned groups.
- *USAID Staffing*: We provided briefings to congressional staff on our recent [audit](#) and [evaluation](#) regarding USAID staffing and workforce planning.
- *USAID OIG Budget and Planning*: We provided a briefing to congressional staff on our FY 2023 and 2024 budget as well as an overview of our [Oversight Plan](#).
- *Oversight of Disaster Response*: We issued a [letter](#) to Sen. Rick Scott (R-FL) regarding our oversight of USAID funds for disaster relief in Cuba following Hurricane Ian.
- *Overseas Contingency Operations*: We provided briefings to congressional staff on our oversight of USAID's continued programming in Afghanistan alongside our DoD and State IG counterparts.
- *USAID Awards to NGOs and Grantees*: We provided a briefing to the Congressional Research Service regarding our oversight of USAID's awards to NGOs and grantees.
- *Legislative Priorities to Enhance Oversight*: We engaged with congressional staff on legislative ideas to improve OIG's oversight, including oversight of UN agencies.

## Engagements With United Nations Organizations, Foreign Governments, and the International Aid Sector

We engaged with oversight counterparts on the importance of coordination and collaboration on oversight of foreign assistance programming. Recent engagements include the following:

- *Oversight of USAID Ukraine Programming:* Key engagements during recent trips to Ukraine and Poland furthered mutual interests in oversight of USAID programming in Ukraine and anticorruption efforts. These engagements include meetings with Ukraine’s Ambassador to the United States and the U.S. Ambassador to Ukraine; Ukrainian Ministers of Finance, Defense and Infrastructure; Ukrainian Anticorruption Law Enforcement and Judicial Officials; U.S. and British Embassies in Warsaw; Canadian Embassy Kyiv; the U.K.’s Foreign, Commonwealth and Development Office; and leaders of prime contractors and NGOs implementing USAID’s humanitarian assistance programs for Ukraine.



USAID Acting Deputy IG Angarella met with Ukraine’s Ambassador to the United States Oksana Markarova at the Ukrainian Embassy in Washington, DC. Acting Deputy IG Angarella was joined by DoD IG Robert Storch and State Deputy IG Diana Shaw. The three IG heads discussed their oversight priorities for U.S. government programming in Ukraine. Photo: USAID OIG, December 2022.

- *The World Bank Group Internal Audit (GIA):* USAID OIG’s Acting Deputy IG delivered keynote [remarks](#) at a GIA [event](#) to leaders from the UN, multilateral development banks, and bilateral donor oversight agencies. Additionally, we participated in a GIA conference on mutual support and collaboration in oversight of foreign assistance programming.
- *European Anti-Fraud Office (OLAF):* On the sidelines of GIA conference, we met with counterparts from OLAF in furtherance of our partnership on investigations of fraud and corruption compromising U.S. and EU foreign assistance programming.
- *International Anticorruption Conference (IACC) in Washington, DC:* In December, we [participated](#) in the annual IACC with this year’s theme focused on “Uprooting Corruption and Defending Democratic Values.” The conference featured the most pressing global corruption issues, from global security and the climate crisis to the rise of kleptocrats and shrinking civic space, and connected world leaders to international networks, activists, experts, journalists, businesses and more, bringing together over 1,500 people from 140 countries. We [moderated a panel](#) and presented alongside the Export-Import Bank of the United States OIG, the U.S. International Development Finance Corporation (DFC) OIG, and MCC on channels for civil society activists domestically and abroad to confidentially report allegations of corruption and whistleblower reprisal.

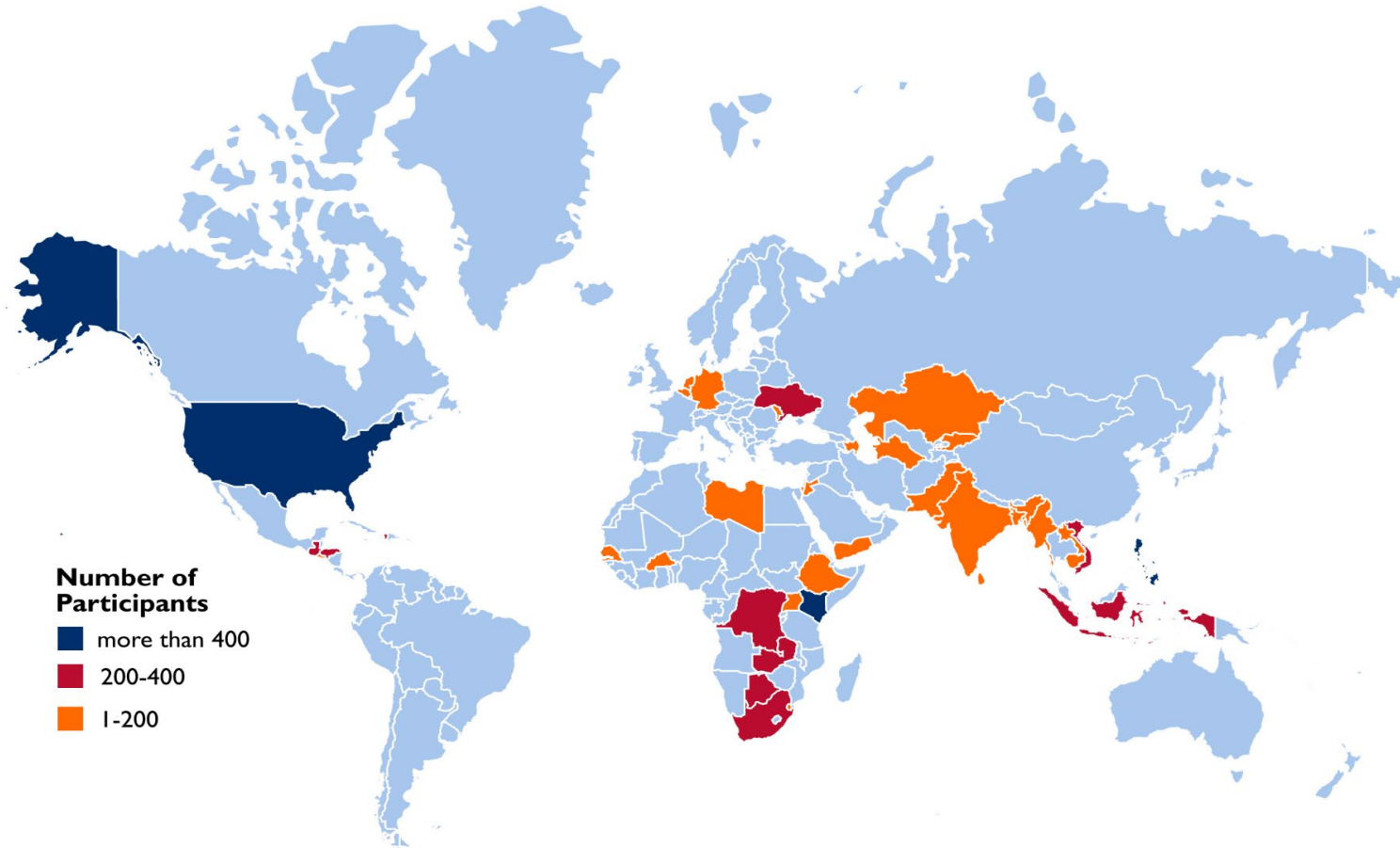
- *UN Organizations in Rome:* In March, we met with then-Ambassador Cindy McCain; the USAID team based in Rome; and UN food agencies, including the World Food Programme (WFP), the Food and Agriculture Organization, and the International Fund for Agricultural Development as well as their oversight offices. We reaffirmed our oversight responsibilities for USAID programming through UN agencies and our expectations for transparency, cooperation, and accountability. We also furthered cooperation by renewing our MOU with WFP OIG.



USAID Acting Deputy IG Angarella and WFP IG Fabienne Lambert renewed their information-sharing MOU in Rome. Photo: USAID OIG, March 2023.

# 156 OIG Fraud Awareness Briefings Reached 7,223 Participants Across the World, October 1, 2022 – March 31, 2023

Participants Represented Agency and Aid Organization Staff<sup>2</sup>



<sup>2</sup> The depiction and use of boundaries and geographic names on this map do not imply official endorsement or acceptance by the U.S. government.

## OIG Fraud Awareness Briefings by Location and Number of Participants

Country	Number of Briefings	Number of Participants
Azerbaijan	2	29
Bangladesh	1	8
Belgium	1	2
Botswana	1	247
Burkina Faso	1	43
Cambodia	2	67
Democratic Republic of the Congo	9	315
El Salvador	9	178
Eswatini (Swaziland)	3	180
Ethiopia	3	82
Germany	4	48
Guatemala	6	242
Haiti	2	235
Honduras	7	221
India	2	148
Indonesia	13	230
Israel	5	38
Jordan	4	95
Kazakhstan	6	149
Kenya	3	504
Kyrgyzstan	3	26
Lao People's Democratic Republic	4	83
Libya	1	30
Moldova	5	105
Myanmar	1	31
Netherlands	1	75



<b>Country</b>	<b>Number of Briefings</b>	<b>Number of Participants</b>
Pakistan	1	18
Philippines	5	764
Senegal	2	35
South Africa	5	328
Sri Lanka	2	63
Turkmenistan	2	29
Uganda	2	94
Ukraine	7	287
United States	17	1565
Vietnam	8	282
West Bank	1	106
Yemen	1	11
Zambia	4	230
<b>Total</b>	<b>156</b>	<b>7,223</b>

Note: These FABs were conducted in-person and virtually.

# Audit and Evaluation Activities and Reporting Summary

OIG audits and evaluations promote efficiency and effectiveness of U.S. foreign assistance programs and operations. This work can examine agency performance, internal controls, and compliance with applicable laws, regulations, and guidance. These products generally include recommendations for policy and programmatic changes for the agency to consider in its ongoing or new programs and operations. This work includes the following:

- Conducting performance audits and evaluations of programs and management systems.
- Overseeing mandated engagements, such as agency financial statement and information security audits required by law and performed by independent public accounting firms.
- Performing quality control over non-Federal audits required of USAID and MCC grantees.<sup>3</sup>

During the reporting period, we conducted and/or reviewed 183 audits and evaluations covering \$53.4 billion in programs. This work identified \$9.2 million in questioned costs, which we brought to the attention of USAID in order to determine the allowability of the costs.



## Audit Terms Defined

We use two terms to describe audit recommendations that can help save taxpayer dollars: *questioned costs* and *funds for better use*.

Questioned Costs	Funds for Better Use
Potentially unallowable costs due to reasons such as inadequate supporting documentation or an alleged violation of a law, regulation, or award term.	Funds that could be used more efficiently if management took actions to implement OIG recommendations.

<sup>3</sup> To complete these audits, USAID relies on non-Federal IPAs, the Defense Contract Audit Agency, and the supreme audit institutions of host governments, while MCC relies on non-Federal IPAs. We typically perform desk reviews and quality control reviews of supporting workpapers for select audits to determine whether these audits meet professional standards for reporting and other applicable laws, regulations, or requirements. We issue transmittal memos based on our review, which may include recommendations to the agency, including the third-party auditor's identification of questioned costs and funds to be put to better use.

## Performance Audits and Evaluations

### Higher Education Programs: USAID/Egypt Could Better Use Information to Set Performance Indicator Targets and Gauge Results

[Report No. 8-263-23-002-P](#)

March 29, 2023

#### Why We Did This Audit

In 2017, Egypt had 2.9 million students enrolled in higher education. To accelerate economic growth and job creation, USAID/Egypt—through its Office of Education and Health (OEH)—implemented educational and workforce development programs to produce graduates with relevant knowledge and skills.

We conducted this audit to determine to what extent USAID/Egypt’s higher education program used information from (1) performance indicators to maximize workforce development of graduates and the strength of Egyptian tertiary education institutions and (2) an end-of-project evaluation to design a new scholarship activity.

#### What We Found

USAID/Egypt developed performance indicators to measure progress toward higher education development purposes, but had challenges in documenting targets, tracking performance, and explaining why some targets were not reached.

Additionally, USAID/Egypt incorporated end-of-activity evaluation recommendations into the design of its new scholarship activity.

#### Why It Matters

Establishing and tracking performance indicators help USAID assess whether programs are meeting their intended objectives. Documenting how performance indicator targets are set provides the Agency useful information under which to assess program progress and effectiveness. Proper tracking of performance indicators during implementation gives the agency information to assess project outputs and outcomes and provides opportunities for adjusting future programming so to better achieve program results.

We made three recommendations to evaluate the effectiveness of one activity and improve USAID/Egypt’s use of performance indicators.

### USAID Bureau for Africa’s Approach to Strategic Workforce Management Reflected Agency-Wide Challenges

[Report No. E-698-23-001-M](#)

February 21, 2023

#### Why We Did This Evaluation

In July 2021, the U.S. Senate Committee on Foreign Relations requested that USAID OIG evaluate key aspects of USAID Bureau for Africa’s strategic workforce management practices by examining how the bureau manages at least one mission in Africa.

This evaluation builds upon the efforts of OIG’s May 2022 agency-wide [audit](#) on strategic workforce planning. That audit identified challenges that impaired USAID’s ability to establish a comprehensive human capital approach, including insufficient guidance on conducting strategic workforce planning and assessing workforce needs.

Our objectives were to evaluate USAID Bureau for Africa’s approach for (1) assessing current and emerging staffing needs at the bureau level from FY 2015-2021 and (2) supporting mission-based staffing needs assessments and allocations from FY 2015-2021, using USAID/Rwanda and USAID/Sudan as illustrative missions.

### **What We Found**

USAID Bureau for Africa used internal discussions and prior experience to gauge staffing needs when given the opportunity to expand its footprint. Without agency guidance or tools to conduct a comprehensive staff assessment, Bureau for Africa officials found it difficult to determine whether the bureau had an adequate staffing composition to deliver on its mission.

The Bureau for Africa piloted USAID/Sudan’s staff assessment and facilitated aspects of agency-wide staff allocation processes. Based on agency policy, information that underpins these allocation processes was provided by missions but not vetted by the Bureau for Africa, which could put the bureau at risk of using irrelevant and unreliable information.

### **Why It Matters**

The bureau- and mission-level observations discussed in this evaluation are symptoms of systemic, agency-wide workforce planning challenges that USAID must address to fulfill its mission and respond to new priorities.

While we did not make recommendations in this evaluation, we offered this information for the Office of Human Capital and Talent Management’s consideration as they finalize strategic workforce planning guidance and address recommendations from OIG’s May 2022 strategic workforce planning [audit](#).

## **Direct Budget Support: Ukraine Supplemental Appropriations Act, 2023, Mandated Assessment**

[Report No. 8-000-23-001-M](#)

January 5, 2023

### **Why We Did This Evaluation**

The Ukraine Supplemental Appropriations Act, 2023, required USAID OIG to submit a report on monitoring and safeguards in place over the \$4.5 billion in direct financial (also known as budget) support to the government of Ukraine, appropriated in the September 2022 Continuing Resolution. The State Department OIG was required to conduct a related report.

The \$4.5 billion in assistance is being provided by USAID via the World Bank’s multidonor trust fund, known as the Public Expenditures for Administrative Capacity Endurance in Ukraine (PEACE) fund.

The PEACE fund reimburses the government of Ukraine for its expenditures on salaries for civilian government and school employees, healthcare workers, and first responders; payments for social assistance and pensions; and grants to internally displaced persons. Including \$5.8

billion from previous disbursements, USAID has provided \$10.3 billion to the PEACE fund as of December 2022.

Assessing oversight, accountability, and integrity mechanisms of such significant programming aligns with OIG's mission to "strengthen and safeguard U.S. foreign assistance through timely, relevant, and impactful oversight." Oversight of USAID's Ukraine response is and will remain a top priority for USAID OIG.

### **What We Found**

The monitoring mechanisms and safeguards established for the \$4.5 billion appropriated for the government of Ukraine in September 2022 align with [Federal Standards for Internal Control](#) established by the U.S. Government Accountability Office.

We could not assess the operational effectiveness of the controls because they had not taken effect during the reporting period, but we intend to assess the effectiveness of these established mechanisms in a future report.

### **Why It Matters**

According to USAID, the \$4.5 billion appropriated in September 2022, along with prior disbursements of direct budget support to the government of Ukraine through the World Bank, will allow the government of Ukraine to withstand the immense economic, social, and political pressures from Russia's aggression in Ukraine.

It is incumbent on USAID and the World Bank to ensure accountability and transparency in the use of these funds.

While not yet assessing the operational effectiveness of the monitoring mechanisms and safeguards over the direct budget support, OIG's review provides assurance that the design of the mechanisms aligns with Federal internal control standards.

OIG will continue to provide independent assessments and reports on direct budget support to Ukraine and investigate allegations of fraud and corruption compromising USAID funds. Formal information-sharing agreements we have in place with oversight entities at the World Bank will support these efforts.

### **Jordan Cash Transfer Program: USAID Generally Followed the Grant Agreement and Agency Policy With Some Due Diligence Exceptions**

[Report No. 8-278-23-001-P](#)

November 17, 2022

### **Why We Did This Audit**

In 2021, USAID provided \$845.1 million in Economic Support Funds under the cash transfer program for general budget support to the government of Jordan. As of April 2022, the cash transfer to Jordan was the largest amount of G2G budget support given to any country, according to the Congressional Research Service. Given the high volume of funding to Jordan, we conducted this audit to determine the extent to which USAID managed the cash transfer program in accordance with the grant agreement and agency policy.

## **What We Found**

USAID followed the grant agreement and agency policy in managing the Jordan cash transfer program with two exceptions: (1) not updating its risk assessment for the Central Bank of Jordan and Jordan's Ministry of Planning and International Cooperation; and (2) not documenting its deviation from agency guidance for approving the cash transfer program.

Otherwise, USAID verified that Jordan met select conditions that aligned with USAID's development objectives and the Country Development Cooperation Strategy. USAID/Jordan also managed the cash disbursements in accordance with grant agreement and implementation letters.

## **Why It Matters**

USAID has requirements for G2G programs to ensure the accountability, capacity, and governance of public financial management institutions when entrusting other governments with USAID funds. Absent full compliance with due diligence requirements, USAID/Jordan will continue to have an outdated and incomplete view of the public financial management capacity of Jordanian institutions that receive cash transfer funds.

Additionally, while USAID's updated policy for FY 2022 and beyond provides increased flexibility for missions in applying the risk management process for G2G assistance, documenting deviations from policy will remain important for USAID/Jordan in managing the cash transfer program for future years.

We made two recommendations to strengthen USAID/Jordan's execution of due diligence requirements and help memorialize its approach to complying with policy requirements.

## Financial Statements Audits

### **Audit of USAID's Financial Statements for Fiscal Years 2022 and 2021**

[Report No. 0-000-23-001-C](#)

November 12, 2022

### **Audit of MCC's Financial Statements for Fiscal Years 2022 and 2021**

[Report No. 0-MCC-23-002-C](#)

November 15, 2022

### **Audit of USADF Financial Statements for Fiscal Years 2022 and 2021**

[Report No. 0-ADF-23-003-C](#)

November 11, 2022

### **Audit of IAF's Financial Statements for Fiscal Years 2022 and 2021**

[Report No. 0-IAF-23-004-C](#)

November 11, 2022

### **Why We Did These Audits**

The Government Management Reform Act of 1994 requires annual audits of the financial statements for the agencies we oversee. Accordingly, we contracted with independent certified public accounting firms to conduct audits of each agency's financial statements for FYs 2022 and 2021. The audit objectives were to (1) express an opinion on whether the financial statements as of September 30, 2022, and 2021, were presented fairly, in all material respects; (2) evaluate each agency's internal control over financial reporting; and (3) determine whether each agency complied with applicable laws, regulations, contracts, and grant agreements.

### **What We Found**

For all four agencies, the accounting firms concluded that the financial statements were presented fairly, in all material respects, and in conformity with U.S. generally accepted accounting principles. For all four agencies, the audit firms also found no reportable noncompliance for FY 2022 with applicable laws, regulations, contracts, and grant agreements. For ADF and IAF, the firm did not identify any material weaknesses in internal control over financial reporting. However, for USAID and MCC, while the firms did not identify any material weaknesses, they did identify significant deficiencies in internal control. Accordingly, we made recommendations to the agencies to address the significant deficiencies.

### **Why It Matters**

These audits help ensure a more effective, efficient, and responsive government, in line with the Act. They provide a window into the financial conditions, internal control over financial reporting, and compliance of the Federal agencies that we oversee. The audits also present an opportunity to recommend improvements as needed.

# Overseas Contingency Operations Quarterly Reports

## [Quarterly Reporting](#)

We reported on humanitarian conditions and USAID response efforts in Afghanistan, Iraq, and Syria in association with DoD and State OIGs as part of our responsibility for reporting on the progress of overseas contingency operations (OCOs).

In **Afghanistan**, we reported that:

- USAID continued to fund economic development efforts but shifted focus since the Taliban takeover to support basic assistance needs.
- The number of Afghans in need of humanitarian assistance increased from 24.4 million in 2022 to a projected 28.3 million in 2023. Protection needs increased over the previous year by 25 percent due to the Taliban's new policies, particularly policies that relate to women's participation in society.
- The Taliban's ban on Afghan women working for NGOs resulted in significantly reduced access to humanitarian assistance, while the need for aid increased across the country, especially among women and girls.

In **Iraq**, we reported that:

- The Iraqi humanitarian coordination system continued to transition from the UN Office for the Coordination of Humanitarian Affairs (OCHA) to the government of Iraq, the Kurdistan Regional Government, UN agencies, and NGOs. Diminished funding may result in substantial gaps in needs and service provisions.
- USAID-funded organizations conducting programming in Iraq continued to report access challenges due to inconsistent Iraqi government requirements for NGOs.
- The government of Iraq temporarily suspended al-Hol camp repatriations in November 2022 under its new Minister of Migration and Displacement but resumed them in January 2023. As of March 2023, over 26,000 Iraqis remained in the camp.

In **Syria**, we reported that:

- USAID continued its programs to address food insecurity, restore essential services, and support displaced persons.
- USAID, along with other donors, expanded water, sanitation, and hygiene activities to address a cholera outbreak.
- USAID also reported tracking allegations that UN entities in Syria have been supporting individuals and businesses sanctioned by the United States and potentially involved in human rights abuses.



# Investigations Activities and Reporting Summary

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USAID OIG has statutory authority to conduct investigations into criminal and other misconduct affecting the foreign assistance programs, personnel, and operations of the agencies we oversee. In addition to furthering criminal cases, civil False Claims Act recoveries, suspensions, and debarments, OIG's investigative activities led USAID to adopt changes in its programs and operations. The impact of our work can be seen in cases referred to USAID that led to prompt actions, including the removal of employees that engaged in gross misconduct; the government-wide suspension or debarment of individuals and organizations; and increased reporting of conduct that compromises U.S. foreign assistance programs from agency officials, UN organizations, and U.S.-funded organizations around the world.

## Whistleblower Protection

Ensuring individuals' rights to report wrongdoing without fear of reprisal is essential to our mission. This includes the following:

- Assessing, responding to, and, when warranted, investigating allegations of whistleblower retaliation.
- Presenting at fraud awareness briefings to agency employees, contractors, and grantees on whistleblower retaliation protections available under U.S. law.

### **USAID OIG's Whistleblower Protection Coordinator**

OIG's statutorily designated Whistleblower Protection Coordinator, located in the Office of Investigations, conducts the following activities:

- Educates agency employees on their legal right to disclose fraud, waste, abuse, and other misconduct, free from reprisal.
- Delivers information and materials on whistleblower protections at USAID's biweekly New Employee Orientations. During the reporting period, this included 13 such sessions.
- Works with our Office of General Counsel to ensure that employees of USAID-funded recipients receive information on whistleblower rights and remedies.

We also provide information about [whistleblower protection](#) on our website. For more information, contact USAID OIG's Whistleblower Coordinator at [oigombud@usaid.gov](mailto:oigombud@usaid.gov) or 202-712-1150.

## **Impactful Investigative Activities**

### **OIG Investigation into Alleged Sexual Exploitation and Abuse Leads to Suspension and Debarment of World Health Organization Officials**

OIG initiated an investigation into allegations of SEA by WHO officials in the DRC. The investigation led to the referral of 18 alleged SEA perpetrators to USAID's RSC for potential suspension or debarment action. As of March 2023, USAID debarred two of the WHO employees and suspended and proposed to debar two other employees.

### **OIG Investigation into Vulnerabilities of USAID's Limited Excess Property Program Results in Programmatic Changes and \$22 Million Reduction to Contractor**

OIG initiated an investigation into allegations that a private company was reselling Federal surplus property within USAID's Limited Excess Property Program (LEPP) on eBay for profit. OIG's investigation confirmed the allegations but could not identify any USAID policy explicitly prohibiting the sale of LEPP-acquired equipment within the United States. As a result of an OIG referral to USAID, LEPP updated its policies and procedures and created a reporting tool to provide greater transparency regarding LEPP product disposition. In addition, as a result of the investigation, USAID reduced the amount of the contract to the private company by \$22 million for FY 2022.

### **Joint USAID OIG and Development Finance Corporation OIG Investigation Leads to Fraud Loss Prevention of \$41 Million**

After OIG received an anonymous complaint alleging collusion, kickbacks, and manipulation of costs associated with a development project in Jordan, OIG opened a joint investigation with DFC OIG. The investigation revealed that an organization submitted a loan application to DFC with audited financial statements issued by a debarred Jordanian certified public accountant. The financial statements contained debt and equity inconsistencies. The loan agreement was ultimately canceled by DFC, resulting in a fraud loss prevention of \$41 million.

### **OIG Investigation Leads to USAID Debarment of Two Afghan Businesses and Three Individuals**

An OIG investigation substantiated allegations of a USAID subgrantee submitting false job-placement data purporting that Afghan women received jobs in basic life support and emergency medical training in the local market under USAID's Afghanistan Women in the Economy program. OIG's investigation further confirmed that the subgrantee submitted fraudulent invoices for training venues and services that were not actually rendered. In December 2022, USAID debarred two Afghan businesses and three individuals based on OIG's investigative referral.

## **OIG Investigation into Global Health Program leads to USAID Issuing Bill of Collection for \$224,427**

OIG initiated an investigation into allegations that two USAID subawardees fraudulently charged a USAID-funded health program for fictitious and ineligible patients. OIG found numerous procedural irregularities and duplications—including fictitious names, identification numbers, and signatures—in the subawardees' paperwork. OIG also confirmed that USAID's prime awardee could only verify 8 percent of active clients with available contact information for one subawardee and only 16 percent for the other subawardee. USAID/South Africa issued a bill of collection in October 2022 for \$224,427 based on OIG's investigative referral.

## **OIG Investigation Leads to the Suspension of a USAID Foreign Service Officer's Clearance**

OIG initiated an investigation into allegations that a USAID Foreign Service Officer (FSO) serving at a U.S. Embassy in Africa repeatedly made unauthorized disclosures of protected information. The investigation identified five instances related to the FSO during which protected information was likely disclosed. USAID suspended the FSO's security clearance, curtailed the individual from his diplomatic assignment overseas, and placed the individual on administrative leave based on OIG's investigative referral. The USAID FSO later retired under investigation, and his clearance remained suspended.

## **OIG Investigation Results in Suspension of Security Clearance and 5-Day Suspension for USAID Foreign Service Officer**

OIG received information from the State Department's Bureau of Diplomatic Security alleging that a USAID FSO that was serving at a U.S. Embassy in Africa engaged in commercial sex and broke curfew. OIG's investigation revealed that the FSO paid two suspected sex workers in December 2019. OIG's investigation also revealed that several security guards at the FSO's residence reported having seen women described as sex workers visit the residence on numerous occasions. The FSO's security clearance was suspended and the FSO received a 5-day employment suspension based on OIG's investigative referral.

## **OIG Investigation Leads to Debarment of a Nongovernmental Organization's Executive and Deputy Executive Director for Failure to Protect Minors Against Sexual Exploitation and Abuse**

OIG investigated allegations of SEA, failure to report, and victim blaming at an orphanage and comprehensive care community for HIV-affected individuals operated by a USAID awardee in Kenya. OIG referred the USAID awardee's Executive Director and Deputy Executive Director to USAID's RSC for suspension and debarment consideration for failing to adequately respond to allegations of SEA and for failing to implement policies to protect and support children in their care. As a result of OIG's referral, the Executive Director and Deputy Executive Director were debarred by USAID for 5 years.

## **OIG Investigation Results in USAID Taking Administrative Action Against Office Director for Economic Growth**

OIG investigated allegations that the Office Director of the Office of Economic Growth at a USAID mission inappropriately provided a USAID contractor with program sensitive information related to a USAID contract. OIG found that the contractor had advance knowledge of the award, and that the Office Director and the contractor had an undisclosed personal relationship. Additionally, when the Office Director was a USAID Contracting Officer's Representative, he requested to be introduced to the contractor's professional connections in support for his personal business venture. As a result of OIG's investigation, the Office Director received a 30-day suspension and 5 month's leave without pay, resulting in USAID saving \$70,577. The Office Director agreed to resign or retire by November 18, 2023, and that he will not apply for or accept any positions at USAID under any direct hire or personal services contractor hiring mechanisms.

## **OIG Investigation Discovered USAID Senior Foreign Service Supervisor Submitted False Claims for Reimbursement**

OIG's investigation revealed that a Senior Foreign Service (SFS) Supervisor falsely claimed \$10,700 in lodging reimbursements while on authorized departure, despite staying at a home that was held in a family trust. OIG found that the SFS Supervisor created false invoices and a rental agreement to support monthly payments to his brother, who was the co-owner of the home. Based on OIG's findings, USAID curtailed the SFS Supervisor, revoked his security clearance, and proposed to terminate him for cause. In response, the SFS Supervisor opted to immediately retire. USAID then issued the retired SFS Supervisor a bill of collection for \$10,700.

## **Investigative Alerts**

### **USAID OIG Investigates Allegations of Fraud and Corruption in U.S.-Funded Foreign Assistance Programs – Ukraine Fraud Advisory Released**

A USAID-funded contractor in Ukraine reported a potential collusive bidding scheme to OIG. In a collusive bidding scheme (also known as "bid rigging"), a group of individuals or business entities work together to compromise the required competitive bidding process. Collusive bidding schemes risk inflated costs being submitted to USAID, enhance the likelihood of substandard products, further in-country corruption, and undermine the confidence of both the American people and in-country recipients of U.S. foreign assistance. OIG issued a [Fraud Advisory](#) to the agency on December 5, 2022, highlighting mitigation measures.

## Task Force and Committee Participation

### Joining Law Enforcement Task Forces to Further Our Reach and Impact

We joined and continued our work with over six law enforcement task and strike forces to further the global reach of our finite investigative resources. For example, our Office of Investigations currently participates in the Department of Justice's:

- Joint Task Force Vulcan, aimed at disrupting, dismantling, and ultimately destroying Mara Salvatrucha, commonly known as MS-13.
- Joint Task Force Alpha, an initiative to combat human smuggling and trafficking and fight corruption in Central America.
- Procurement Collusion Strike Force Global, an effort to tackle potential collusion in bids for billions of dollars in U.S. funds spent abroad.
- International Contract Corruption Task Force, to integrate the full spectrum of investigative, intelligence, audit, and prosecutorial resources to combat contract fraud and public corruption related to U.S. government spending, with an emphasis on Southwest Asia operations.

### Advancing Interagency Efforts to Counter Fraud in Pandemic Responses

We investigated fraud allegations involving COVID-19 relief programs pursuant to an MOU with the Pandemic Response Accountability Committee (PRAC) and the PRAC Fraud Task Force. The task force was established to facilitate coordinated oversight of the Federal government's pandemic response by bringing together 52 agents from 16 OIGs. Since 2020, we have dedicated USAID OIG agents part time to lead task force investigations. Our agents comprise over 10 percent of the task force with 6 agents participating. This initiative allowed our Office of Investigations to make a broader contribution to the IG community. Our criminal investigators met monthly with the PRAC Law Enforcement Subcommittee to share trends and best practices, and we also participated in the Department of Justice's COVID Fraud Enforcement Task Force, partnering with other government agencies to enhance enforcement efforts against COVID-19-related fraud.

# Summary of Investigative Activities

## USAID, MCC, USADF, and IAF

October 1, 2022 – March 31, 2023

Investigative Workload	
Investigations Opened	20
Investigations Closed	60
Investigative Reports Issued	51

Prosecutive Referrals and Actions	
Persons Referred to the Department of Justice	18
Persons Referred to State or Local Prosecutors	0
Criminal Indictments / Informations	0
Arrests	2
Convictions / Pleas	0

Administrative Referrals and Actions	
Entities Referred for Present Responsibility Determinations (suspension/debarment consideration)	17
Suspensions or Debarments	15
Personnel Resignation, Curtailment, Removal, Suspension, or Termination	9
Award or Contract Suspension or Termination	1
New Rule, Policy, or Procedure Based on Investigative Findings	2

Monetary Results	
Criminal Fines, Restitutions, Recoveries, Assessments, or Forfeitures	\$0
Civil Fines, Restitutions, Recoveries, Penalties, Damages, or Forfeitures	\$0
Non-Judicial Restitutions, Recoveries, Forfeitures, Revocations, Seizures, or Settlements	\$395,502
Funds Reprogrammed, Disallowed, or Saved Based on Investigative Findings	\$63,000,000

# Inspector General Act Reporting Requirements

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The following pages reference information throughout the report as required by the IG Act of 1978, as amended,<sup>4</sup> and other requirements, for the reporting period October 1, 2022, through March 31, 2023. Requirements for which OIG has nothing to report this period are also noted in the table below.

Additional information regarding activity during the current period for reports and recommendations can be found in separate appendixes to this document. These appendixes are available on our [Semiannual Reports to Congress webpage](#).

## Appendixes

- A. 5.a.5 (A) - List of All Reports (Financial Audits, Performance Audits, and Nonaudits) Associated Questioned Costs, Unsupported Costs, and Value Recommendations That Funds Be Put to Better Use, Issued October 1, 2022 - March 31, 2023 §5(a)(5) (A/B).
- B. 5.a.5 (B) - List of All Reports and Recommendations (Financial Audits, Performance Audits, and Nonaudits) Associated Questioned Costs, Unsupported Costs, and Value Recommendations That Funds Be Put to Better Use Issued October 1, 2022 - March 31, 2023 Including Whether a Management Decision Had Been Made By The End Of The Reporting Period §5(a)(5)(A/B-includes management decision status).
- C. 5.a.2 - List of Reports and Recommendations (Financial Audits, Performance Audits, and Nonaudits) Issued Prior to October 1, 2022 Without Final Action (including the Potential Costs Savings) as of March 31, 2023 §5(a)(2).
- D. 5.a.6 - List of All Reports and Recommendations (Financial Audits, Performance Audits, and Nonaudits) Issued Prior to October 1, 2022 with Management Decision During Reporting Period as of March 31, 2023 §5(a)(6).
- E. 5.a.12 - Audit Terms and Investigative Metrics Defined.

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<sup>4</sup> IG Act reporting requirements in this report reflect new requirements contained in the National Defense Authorization Act for Fiscal Year 2023, Sec. 5273.

## Inspector General Act Reporting Requirements and Location in This Report

Reporting Requirements Under the Inspector General Act of 1978, as amended	Description	USAID, page in report	MCC, page in report	USADF, page in report	IAF, page in report
§5(a)(1)	A description of significant problems, abuses, and deficiencies relating to the administration of programs and operations of the establishment and associated reports and recommendations for corrective action made by the Office.	Throughout this Report			
§5(a)(2)	An identification of each recommendation made before the reporting period, for which corrective action has not been completed, including the potential costs savings associated with the recommendation.	Appendix C			
§5(a)(3)	A summary of significant investigations closed during the reporting period.	Page 23-25 and 27			
§5(a)(4)	An identification of the total number of convictions during the reporting period resulting from investigations.	Page 27			
§5(a)(5)	Information regarding each audit, inspection, or evaluation report issued during the reporting period, including-- (A) a listing of each audit, inspection, or evaluation; (B) if applicable, the total dollar value of questioned costs (including a separate category for the dollar value of unsupported costs) and the dollar value of recommendations that funds be put to better use, including whether a management decision had been made by the end of the reporting period.	Appendix A and B			
§5(a)(6)	Information regarding any management decision made during the reporting period with respect to any audit, inspection, or evaluation issued during a previous reporting period.	Appendix D	Nothing to Report		



Reporting Requirements Under the Inspector General Act of 1978, as amended	Description	USAID, page in report	MCC, page in report	USADF, page in report	IAF, page in report
§5(a)(7)	The information described under section 804(b) of the Federal Financial Management Improvement Act of 1996.	Nothing to Report			
§5(a)(8)	(A) An appendix containing the results of any peer review conducted by another Office of Inspector General during the reporting period; or (B) if no peer review was conducted within that reporting period, a statement identifying the date of the last peer review conducted by another Office of Inspector General.	Page 33			
§5(a)(9)	List of any outstanding recommendations from any peer review conducted by another Office of Inspector General that have not been fully implemented, including a statement describing the status of the implementation and why implementation is not complete.	Nothing to Report			
§5(a)(10)(A)	A list of any peer reviews conducted by the Inspector General of another Office of the Inspector General during the reporting period, including a list of any outstanding recommendations made from any previous peer review (including any peer review conducted before the reporting period) that remain outstanding or have not been fully implemented.	Nothing to Report			
§5(a)(11)	Statistical tables showing- (A) the total number of investigative reports issued during the reporting period; (B) the total number of persons referred to the Department of Justice for criminal prosecution during the reporting period; (C) the total number of persons referred to State and local prosecuting authorities for criminal prosecution during the reporting	Page 27			

Reporting Requirements Under the Inspector General Act of 1978, as amended	Description	USAID, page in report	MCC, page in report	USADF, page in report	IAF, page in report
	period; and (D) the total number of indictments and criminal informations during the reporting period that resulted from any prior referral to prosecuting authorities.				
§5(a)(12)	A description of the metrics used for developing the data for the statistical tables under paragraph (11).	Appendix E			
§5(a)(13)	A report on each investigation conducted by the Office where allegations of misconduct were substantiated involving a senior Government employee or senior official (as defined by the Office) if the establishment does not have senior Government employees.	Page 25			
§5(a)(14)	(A) A detailed description of any instance of whistleblower retaliation, including information about the official found to have engaged in retaliation; and (B) what, if any, consequences the establishment actually imposed to hold the official described in subparagraph (A) accountable.	Nothing to Report			
5(a)(15)	Information related to interference by the establishment, including— (A) a detailed description of any attempt by the establishment to interfere with the independence of the Office, including— (i) with budget constraints designed to limit the capabilities of the Office; and (ii) incidents where the establishment has resisted or objected to oversight activities of the Office or restricted or significantly delayed access to information, including the justification of the establishment for such action; and (B) a summary of each report made to the head of the establishment under section 6(c)(2) during the reporting period.	Nothing to Report			
§5(a)(16)	Detailed descriptions of the	Nothing to Report			

Reporting Requirements Under the Inspector General Act of 1978, as amended	Description	USAID, page in report	MCC, page in report	USADF, page in report	IAF, page in report
	particular circumstances of each- (A) inspection, evaluation, and audit conducted by the Office that is closed and was not disclosed to the public; and (B) investigation conducted by the Office involving a senior Government employee that is closed and was not disclosed to the public.				

Reporting Requirements, Other	Description	USAID, page in report	MCC, page in report	USADF, page in report	IAF, page in report
Significant Findings From Contract Audit Reports	The National Defense Authorization Act for Fiscal Year 2008 (Public Law 110-181, section 845) requires Inspectors General to submit information on contract audit reports, including grants and cooperative agreements, that contain significant audit findings in semiannual reports to Congress.	Nothing to Report			

## Peer Reviews Conducted of OIG as of March 31, 2023

The Council of the Inspectors General on Integrity and Efficiency (CIGIE) requires OIGs to conduct and undergo periodic external peer reviews, and the IG Act of 1978 requires the results of these peer reviews to be published in this Semiannual Report to the Congress.

This reporting period, the Department of Interior OIG conducted a peer review of USAID OIG’s audit function. The Department of Interior OIG issued its [report](#) on March 31, 2023. There were no recommendations. USAID OIG received an External Peer Review rating of “pass.”

The Special IG for Afghanistan Reconstruction conducted a peer review of OIG’s Office of Investigations and issued its report on February 15, 2023. Our office was rated as in compliance with the quality standards established by CIGIE and the other applicable guidelines and statutes.

## Appendix A. List of All Reports (Financial Audits, Performance Audits, and Nonaudits) Associated Questioned Costs, Unsupported Costs, and Value Recommendations That Funds Be Put to Better Use, Issued October 1, 2022 - March 31, 2023 §5(a)(5) (A/B)

Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
Inter-American Foundation (IAF)	0-IAF-23-004-C	Audit of IAF's Financial Statements for Fiscal Years 2022 and 2021	11/11/2022	Conducted by an IPA	\$0	\$0	\$0
<b>Grand Totals</b>					\$0	\$0	\$0

Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
Millennium Challenge Corporation (MCC)	0-MCC-23-002-C	Audit of MCC's Financial Statements for Fiscal Years 2022 and 2021	11/15/2022	Conducted by an IPA	\$0	\$0	\$0
Millennium Challenge Corporation (MCC)	3-MCC-23-001-N	Financial Audit of MCC Resources Managed by MCA-Benin II Under the Compact Agreement, April 1, 2019, to March 31, 2021	02/01/2023	Foreign Based Organizations	\$0	\$0	\$0

Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
Millennium Challenge Corporation (MCC)	3-MCC-23-001-Q	Quality Control Review of Ernst & Young Chartered Accountants on the Financial Audit of MCC Resources Managed by MiDA Under the Compact Agreement Between MCC and the Republic of Ghana, April 1, 2018, to March 31, 2019	12/22/2022	Conducted by OIG	\$0	\$0	\$0
Millennium Challenge Corporation (MCC)	3-MCC-23-002-N	Financial Audit of Millennium Challenge Corporation Resources Managed by Millennium Challenge Account Morocco, Under the Compact Agreement Between MCC and the Government of Morocco, for the period October 1, 2020, to March 31, 2021	03/14/2023	Foreign Based Organizations	\$0	\$0	\$0
Millennium Challenge Corporation (MCC)	3-MCC-23-003-N	Financial Audit of MCC Resources Managed by Millennium Challenge Account Niger, Under the Compact Agreement Between MCC and the Government of Niger, October 1, 2020 to March 31, 2021	03/23/2023	Foreign Based Organizations	\$0	\$0	\$0
<b>Grand Totals</b>					\$0	\$0	\$0

Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
African Development Foundations (ADF)	0-ADF-23-003-C	Audit of USADF Financial Statements for Fiscal years 2022 and 2021	11/11/2022	Conducted by an IPA	\$0	\$0	\$0
<b>Grand Totals</b>					\$0	\$0	\$0

Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	0-000-23-001-C	Audit of USAID's Financial Statements for Fiscal Years 2022 and 2021	11/12/2022	Conducted by an IPA	\$0	\$0	\$0
USAID	3-000-23-001-I	Performance Audit of Costs Incurred by Democracy International, LLC for the Fiscal Year Ended December 31, 2019	10/24/2022	U.S. Based Contractors	\$0	\$0	\$0
USAID	3-000-23-001-R	Financial Audit of Oxfam GB Under Multiple USAID Agreements for the Year Ended March 31, 2020	01/23/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	3-000-23-002-I	Performance Audit of Cost Incurred by Blumont Engineering Solutions, Inc. for the Fiscal Year Ended December 31, 2019,	10/24/2022	U.S. Based Contractors	\$0	\$0	\$0
USAID	3-000-23-002-R	Financial Audit of Action Contre La Faim Under Multiple Awards, for the Fiscal Year Ended December 31, 2017	02/01/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	3-000-23-003-I	Performance Audit of Cost Incurred by Miyamoto International, Inc. for the Fiscal Year Ended December 31, 2019	11/07/2022	U.S. Based Contractors	\$0	\$0	\$0
USAID	3-000-23-003-R	Financial Audit of People In Need Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2018	02/13/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	3-000-23-004-I	Examination of Incurred Costs Claimed on Flexibly Priced Contracts by Creative Associates International, Inc. for the Fiscal Year Ended September 30, 2018	12/01/2022	U.S. Based Contractors	\$172,671	\$0	\$0
USAID	3-000-23-004-R	Financial Audit of INTERSOS Organizzazione Umanitaria Onlus Under Multiple Awards, for the Fiscal Year Ended December 31, 2019	02/13/2023	Foreign Based Organizations	\$0	\$0	\$0

Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	3-000-23-005-I	Examination of Incurred Costs Claimed on Flexibly Priced Contracts by ICF Macro for the Fiscal Year Ended December 31, 2018	12/09/2022	U.S. Based Contractors	\$0	\$0	\$0
USAID	3-000-23-005-R	Financial Audit of Premiere Urgence Internationale Under Multiple Awards for the Fiscal Year Ended December 31, 2019	02/14/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	3-000-23-006-I	Audit of Incurred Costs Submission by ThinkWell, LLC. for the Fiscal Year Ended December 31, 2019	12/21/2022	U.S. Based Contractors	\$0	\$0	\$0
USAID	3-000-23-006-R	Financial Audit of Action Contre La Faim Under Multiple Awards, for the Fiscal Year Ended December 31, 2018	02/15/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	3-000-23-007-I	Audit of Incurred Costs Submission by Making Cents International for the Fiscal Year Ended December 31, 2019	12/28/2022	U.S. Based Contractors	\$0	\$0	\$0
USAID	3-000-23-007-R	Financial Audit of Shell Foundation Under Multiple USAID Agreements for the Year Ended December 31, 2019	02/16/2023	Foreign Based Organizations	\$65,419	\$65,419	\$0
USAID	3-000-23-008-I	Audit of Incurred Costs Submission by Panagora Group, Inc. for the Fiscal Year Ended December 31, 2019	12/29/2022	U.S. Based Contractors	\$0	\$0	\$0
USAID	3-000-23-008-R	Financial Audit of Shell Foundation under Multiple USAID Agreements for the Year Ended December 31, 2020	02/23/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	3-000-23-009-I	Audit of Incurred Costs Submission for International Business and Technical Consultants, Inc. for the Fiscal Year Ended December 31, 2019	01/03/2023	U.S. Based Contractors	\$0	\$0	\$0

Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	3-000-23-009-R	Financial Audit of Marie Stopes International's Fund Accountability Statement and Cost Sharing Schedule for Fiscal Year Ended December 31, 2017	02/24/2023	Foreign Based Organizations	\$39,270	\$0	\$0
USAID	3-000-23-010-I	Audit of Incurred Costs Submission for ECODIT, LLC. for the Fiscal Year Ended December 31, 2019	01/05/2023	U.S. Based Contractors	\$0	\$0	\$0
USAID	3-000-23-010-R	Financial Audit of GOAL Under Multiple USAID Agreements for the Year Ended December 31, 2019	03/02/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	3-000-23-011-I	Audit of Incurred Costs Submission for QED Group, LLC for the Fiscal Year Ended December 31, 2019	01/25/2023	U.S. Based Contractors	\$0	\$0	\$0
USAID	3-000-23-011-R	Financial Audit of Action Contre La Faim Under Multiple Awards, for the Fiscal Year Ended December 31, 2019	03/14/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	3-000-23-012-I	Audit of Incurred Costs Submission for The Pragma Corporation for the Fiscal Year Ended December 31, 2019	02/17/2023	U.S. Based Contractors	\$0	\$0	\$0
USAID	3-000-23-012-R	Financial Audit of Coopi - Cooperazione Internazionale Under Multiple Awards, January 1 to December 31, 2019	03/17/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	3-000-23-013-I	Audit of Incurred Costs Submission for LINC, LLC for the Fiscal Years Ended December 2018 and 2019	02/24/2023	U.S. Based Contractors	\$0	\$0	\$0
USAID	3-000-23-013-R	Financial Audit of Marie Stopes International's Fund Accountability Statement and Cost Sharing Schedule for Fiscal Year Ended December 31, 2018	03/23/2023	Foreign Based Organizations	\$57,361	\$10,444	\$0



Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	3-000-23-014-I	Performance Audit of the Adequacy of the Accounting Systems for Social Solutions International, Inc. as of September 30, 2021	02/28/2023	U.S. Based Contractors	\$0	\$0	\$0
USAID	3-000-23-014-R	Financial Audit of Multi-Sectoral Support for Families Affected by the Venezuelan Migrant Crisis in Colombia Project Managed by El Secretariado Nacional de Pastoral Social - Caritas Colombia Under award 720FDA18CA00024 August 1, 2018 to December 31, 2019	03/27/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	3-000-23-015-I	Audit of Incurred Costs Submission for Trigon Associates, LLC. for the Fiscal Years 2018 and 2019	03/01/2023	U.S. Based Contractors	\$0	\$0	\$0
USAID	3-000-23-016-I	Performance Audit of Costs Incurred by Insight Systems Corporation for Fiscal Years 2018 and 2019	03/20/2023	U.S. Based Contractors	\$0	\$0	\$0
USAID	3-000-23-017-I	Performance Audit of Costs Incurred by FINTRAC, INC. for Fiscal Years 2018 and 2019	03/21/2023	U.S. Based Contractors	\$0	\$0	\$0
USAID	3-000-23-018-I	Performance Audit of Incurred Costs Submission for The Mitchell Group, Inc. for the Fiscal Years 2018 and 2019	03/22/2023	U.S. Based Contractors	\$0	\$0	\$0
USAID	3-000-23-019-I	Performance Audit of Incurred Costs for Kimetrica, LLC, for Fiscal Year 2019	03/28/2023	U.S. Based Contractors	\$0	\$0	\$0
USAID	3-000-23-020-I	Audit of Incurred Costs Submission by Social Solutions International, Inc. for the Fiscal Years Ended December 31, 2017, 2018, and 2019	03/29/2023	U.S. Based Contractors	\$506,911	\$84,773	\$0

Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	4-611-23-003-R	Financial Audit of USAID Resources Managed by Project Concern Zambia Under Cooperative Agreement 72061120CA00007, October 1, 2020, to September 30, 2021	10/24/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-611-23-022-R	Financial Audit of USAID Resources Managed by Coalition Health Zambia Under Multiple Awards, January 1 to December 31, 2021	11/08/2022	Foreign Based Organizations	\$76,338	\$76,338	\$0
USAID	4-611-23-041-R	Financial Audit of USAID Resources Managed by Zambia Centre for Communication Programmes Under Multiple Awards, January 1 to December 31, 2021	01/11/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-612-23-025-R	Financial Audit of USAID Resources Managed by Centre for the Development of People in Malawi Under Cooperative Agreement 72061220CA00006, January 1 to December 31, 2021	11/16/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-612-23-033-R	Financial Audit of USAID Resources Managed by Lilongwe Diocese Catholic Health Commission in Malawi Under Multiple Awards, October 1, 2020, to September 30, 2021	12/02/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-612-23-057-R	Financial Audit of USAID Resources Managed by Pakachere Institute for Health and Development Communication in Malawi Under Multiple Awards, March 1, 2020, to February 28, 2022	03/02/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-613-23-038-R	Financial Closeout Audit of USAID Resources Managed by an Implementer in Zimbabwe Under Cooperative Agreement AID-613-A-17-00003, January 1, 2021, to June 30, 2022	12/14/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-613-23-060-R	Financial Audit of USAID Resources Managed by AFRICAID in Zimbabwe Under Multiple Awards, January 1 to September 30, 2022	03/28/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-615-23-002-N	Financial Audit of USAID Resources Managed by Mission for Essential Drugs and Supplies in Kenya Under Multiple Awards, January to December 31, 2021	03/23/2023	Foreign Based Organizations	\$90,304	\$21,973	\$0

Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	4-615-23-014-R	Financial Audit of USAID Resources Managed by Ananda Marga Universal Relief Team in Kenya Under Multiple Awards, January 1 to December 31, 2021	11/01/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-615-23-017-R	Financial Audit of USAID Resources Managed by St. John's Community Centre Pumwani in Kenya Under Multiple Awards, January 1 to December 31, 2021	11/02/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-615-23-030-R	Financial Audit of USAID Resources Managed by Christian Health Association of Kenya Under Multiple Awards, January 1 to December 31, 2021	11/23/2022	Foreign Based Organizations	\$55,763	\$0	\$0
USAID	4-615-23-053-R	Financial Audit of USAID Resources Managed by Northern Rangelands Trust in Kenya Under Multiple Awards, January 1, to December 31, 2021	02/06/2023	Foreign Based Organizations	\$112,472	\$0	\$0
USAID	4-617-23-010-R	Financial Audit of USAID Resources Managed by The AIDS Support Organization Uganda Limited Under Multiple Awards, January 1 to December 31, 2021	10/24/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-617-23-019-R	Financial Audit of USAID Resources Managed by Transcultural Psychosocial Organisation in Uganda Under Multiple Agreements, January 1 to December 31, 2021	11/02/2022	Foreign Based Organizations	\$38,642	\$0	\$0
USAID	4-617-23-059-R	Financial Audit of USAID Resources Managed by Infectious Diseases Institute Limited in Uganda Under Multiple Awards, July 1, 2021, to June 30, 2022	03/16/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-620-23-003-N	Financial Audit of USAID Resources Managed by Heartland Alliance Ltd/Gte in Nigeria Under Cooperative Agreement 72062020CA00001, January 1 to December 31, 2021	03/28/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-620-23-023-R	Financial Audit of USAID Resources Managed by Nuru Nigeria Under Cooperative Agreement 72062021CA00002, April 9 to December 31, 2021	11/09/2022	Foreign Based Organizations	\$0	\$0	\$0

Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	4-620-23-049-R	Financial Closeout Audit of USAID Resources Managed by American University of Nigeria Under Cooperative Agreement 72062019CA00002, August 1, 2021, to September 26, 2022	01/20/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-621-23-006-R	Financial Audit of USAID Resources Managed by Christian Social Services Commission in Tanzania Under Cooperative Agreement 72062120CA00008, September 30, 2020, to December 31, 2021	10/24/2022	Foreign Based Organizations	\$31,143	\$0	\$0
USAID	4-621-23-007-R	Financial Audit of USAID Resources Managed by T-MARC Tanzania Under Multiple Agreements, January 1 to December 31, 2021	10/24/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-621-23-040-R	Financial Audit of USAID Resources Managed by Benjamin William Mkapa Foundation in Tanzania Under Cooperative Agreement 72062120CA00003, July 1, 2021, to June 30, 2022	01/10/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-621-23-055-R	Financial Audit of USAID Resources Managed by Baylor College of Medicine Children's Foundation Tanzania Under Multiple Awards, July 1, 2021, to June 30, 2022	02/07/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-621-23-056-R	Financial Audit of USAID Resources Managed by National Council of People Living With HIV in Tanzania Under Cooperative Agreement 72062120CA00001, July 1, 2021, to June 30, 2022	03/01/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-623-23-020-R	Financial Audit of USAID Resources Managed by Amref Health Africa in Multiple Countries Under Multiple Awards, January 1 to December 31, 2021	11/04/2022	Foreign Based Organizations	\$76,217	\$0	\$0
USAID	4-623-23-050-R	Financial Audit of USAID Resources Managed by Deloitte & Touche LLP in Eastern Africa Under Multiple Awards, May 1, 2021, to April 30, 2022	01/20/2023	Foreign Based Organizations	\$0	\$0	\$0

Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	4-624-23-009-R	Financial Audit of USAID Resources Managed by Ghana Institute of Management and Public Administration Under Cooperative Agreement AID-624-A-15-00009, January 1 to December 31, 2021	10/24/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-624-23-018-R	Financial Audit of USAID Resources Managed by Nouvelle Pharmacie de la Sante Publique de Cote d'Ivoire Under Cooperative Agreement 72062418CA00005, January 1 to December 31, 2021	11/02/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-624-23-024-R	Financial Audit of USAID Resources Managed by Global Shea Alliance in Multiple Countries Under Cooperative Agreement AID-624-A-16-00010, January 1 to December 31, 2021	11/09/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-624-23-028-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, 2021	11/23/2022	Foreign Based Organizations	\$45,899	\$45,899	\$0
USAID	4-624-23-039-R	Financial Audit of USAID Resources Managed by African Water Association in West Africa Under Cooperative Agreement AID-624-A-16-00003, January 1 to December 31, 2021	01/10/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-641-23-021-R	Financial Audit of USAID Resources Managed by Total Family Health Organisation in Ghana Under Cooperative Agreement 72064120CA00002, August 10, 2020, to December 31, 2021	11/08/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-656-23-001-N	Financial Closeout Audit of USAID Resources Managed by Confederação das Associações Económicas de Mozambique Under Cooperative Agreement AID-656-14-00005, June 19, 2014, to December 18, 2020	02/21/2023	Foreign Based Organizations	\$745,479	\$614,883	\$0
USAID	4-656-23-016-R	Financial Audit of USAID Resources Managed by Ajuda de Desenvolvimento de Povo para Povo in Mozambique Under Multiple Awards, January 1 to December 31, 2021	11/02/2022	Foreign Based Organizations	\$0	\$0	\$0

Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	4-656-23-029-R	Financial Audit of USAID Resources Managed by Plataforma Inter-Religiosa de Comunicação para a Saúde in Mozambique Under Cooperative Agreement 72065620CA00002, January 1 to December 31, 2021	11/23/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-656-23-032-R	Financial Audit of USAID Resources Managed by N'weti Comunicação para a Saúde in Mozambique Under Multiple Awards, January 1 to December 31, 2021	12/02/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-656-23-034-R	Financial Audit of USAID Resources Managed by Centro de Aprendizagem e Capacitação da Sociedade Civil in Mozambique Under Cooperative Agreement 72065620CA00007, July 14, 2020, to December 31, 2021	12/02/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-656-23-037-R	Financial Audit of USAID Resources Managed by Associação ComuSanas in Mozambique Under Cooperative Agreement 72065620CA00006, April 28, 2020, to December 31, 2021	12/13/2022	Foreign Based Organizations	\$87,515	\$0	\$0
USAID	4-656-23-042-R	Financial Audit of USAID Resources Managed by Conselho Nacional de Combate ao SIDA in Mozambique Under Implementation Letter 656-IL-656-20-18-004, January 1 to December 31, 2021	01/11/2023	Foreign Government	\$0	\$0	\$0
USAID	4-656-23-043-R	Financial Audit of USAID Resources Managed by Associação Nacional Para o Desenvolvimento Auto Sustentado in Mozambique Under Cooperative Agreement 72065620CA00004, April 1, 2020, to December 31, 2021	01/11/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-660-23-008-R	Financial Audit of USAID Resources Managed by SANRU ASBL in the Democratic Republic of the Congo Under Cooperative Agreement 72066020CA00003, October 1, 2020, to September 30, 2021	10/24/2022	Foreign Based Organizations	\$69,786	\$0	\$0
USAID	4-660-23-031-R	Financial Audit of USAID Resources Managed by Virunga Foundation in the Democratic Republic of the Congo Under Cooperative Agreement 72066019CA00001, July 22, 2019, to December 31, 2021	11/28/2022	Foreign Based Organizations	\$0	\$0	\$0

Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	4-663-23-001-R	Financial Audit of USAID Resources Managed by Mary Joy Ethiopia Development Association Under Agreement 72066320CA00015, January 1 to December 31, 2021	10/24/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-663-23-002-R	Financial Audit of USAID Resources Managed by Beza Posterity Development Organization in Ethiopia Under Multiple Awards, January 1 to December 31, 2021	10/24/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-663-23-004-R	Financial Audit of USAID Resources Managed by Integrated Services on Health and Development Organization in Ethiopia Under Multiple Awards, January 1 to December 31, 2021	10/24/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-663-23-058-R	Financial Closeout Audit of USAID Resources Managed by Addis Continental Institute of Public Health in Ethiopia Under Cooperative Agreement AID-663-A-14-00004, July 8, 2021, to July 7, 2022	03/14/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-673-23-036-R	Financial Audit of USAID Resources Managed by Project HOPE Namibia Under Multiple Awards, January 1 to December 31, 2021	12/12/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-674-23-005-R	Financial Audit of USAID Resources Managed by Democracy Works Foundation NPC in Multiple Countries Under Cooperative Agreement AID-674-A-17-00012, March 1, 2021, to February 28, 2022	10/24/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-674-23-012-R	Financial Audit of USAID Resources Managed by Africa Resources Centre in Multiple Countries Under Cooperative Agreement 72067419CA00007, January 1 to December 31, 2021	11/01/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-674-23-013-R	Financial Audit of USAID Resources Managed by Wits Health Consortium in Multiple Countries Under Multiple Awards, January 1 to December 31, 2021	11/01/2022	Foreign Based Organizations	\$0	\$0	\$0

Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	4-674-23-015-R	Financial Audit of USAID Resources Managed by mothers2mothers South Africa NPC in Multiple Countries Under Multiple Awards, January 1 to December 31, 2021	11/01/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-674-23-045-R	Financial Audit of USAID Resources Managed by BroadReach Healthcare (Pty) Ltd in South Africa Under Cooperative Agreement 72067418CA00024, January 1 to December 31, 2021	01/13/2023	Foreign Based Organizations	\$527,091	\$0	\$0
USAID	4-674-23-046-R	Financial Audit of USAID Resources Managed by Networking HIV & AIDS Community of Southern Africa Under Multiple Agreements, April 1, 2021, to March 31, 2022	01/13/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-674-23-047-R	Financial Audit of USAID Resources Managed by THINK Tuberculosis and HIV Investigative Network (RF) NPC in South Africa Under Multiple Awards, March 1, 2021, to February 28, 2022	01/19/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-674-23-048-R	Financial Audit of USAID Resources Managed by Children in Distress Network in South Africa Under Cooperative Agreement 72067418CA00030, April 1, 2021, to March 31, 2022	01/19/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-680-23-051-R	Financial Audit of USAID Resources Managed by SIA N'SON NGO in Benin Under Cooperative Agreement 72068020CA00002, January 1 to December 31, 2021	01/24/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-680-23-052-R	Financial Audit of USAID Resources Managed by Organization for Sustainable Development, Strengthening and Self-Promotion of Community Structures in Benin Under Cooperative Agreement 72068020CA00003, January 1 to December 31, 2021	01/25/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-680-23-054-R	Financial Audit of USAID Resources Managed by Bureau des Projets de Développement des Oeuvres Sociales ONG in Benin Under Cooperative Agreement 72068020CA00001, January 1 to December 31, 2021	02/06/2023	Foreign Based Organizations	\$0	\$0	\$0



Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	4-685-23-026-R	Financial Audit of USAID Resources Managed by National Land Observatory of Burkina Faso Under Cooperative Agreement 72068519CA00007, January 1 to December 31, 2021	11/16/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-685-23-027-R	Financial Audit of USAID Resources Managed by Ministry of Health and Social Welfare/National Malaria Control Program in Senegal Under Multiple Implementing Letters, January 1 to December 31, 2021	11/16/2022	Foreign Government	\$265,587	\$175,789	\$0
USAID	4-685-23-035-R	Financial Audit of USAID Resources Managed by Government of Senegal Ministry of National Education Under Multiple Sub Activity Implementation Letters, January 1 to December 31, 2021	12/02/2022	Foreign Government	\$0	\$0	\$0
USAID	4-685-23-044-R	Financial Audit of USAID Resources Managed by African Center for Advanced Studies in Management in Multiple Countries Under Cooperative Agreement AID-685-A-16-00001, January 1 to December 31, 2021	01/11/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	4-687-23-011-R	Financial Audit of USAID Resources Managed by Institut Pasteur de Madagascar Under Cooperative Agreement 72068719CA00001, January to December 31, 2021	10/24/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	5-176-23-003-R	Financial Audit of Enhancing Employability and Civic Engagement of Youth in Kyrgyz Republic Managed by Kyrgyzstan Mountain Societies Development Support Programme, Award AID-176-A-17-00002, January 1, 2020 through December 31, 2021	01/06/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	5-306-23-001-N	Financial and Closeout Audits of the Schedule of Expenditures of USAID Awards for Multiple Contracts in Afghanistan Managed by DAI Global LLC, December 1, 2018, to March 31, 2021	11/02/2022	U.S. Based Contractors	\$224,063	\$0	\$0
USAID	5-306-23-002-N	Closeout Audit of Challenge Tuberculosis Project in Afghanistan, Cooperative Agreement 306-AID-OAA-A-14-00029, Managed by KNCV Tuberculosis Foundation, October 1, 2018 through to March 31, 2020	11/29/2022	Foreign Based Organizations	\$73,742	\$52,500	\$0

Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	5-306-23-003-N	Financial Audit of the Schedule of Expenditures of USAID Awards Under the Assistance for the Development of Afghan Legal Access and Transparency Program in Afghanistan, Managed by Checchi and Company Consulting, Inc., July 1, 2020, to April 30, 2021	12/16/2022	U.S. Based Contractors	\$0	\$0	\$0
USAID	5-386-23-001-Q	Quality Control Review of the Audit Documentation for the Financial Audits Conducted by Kumar Mittal & Co. for USAID/India's Awards, April 1, 2020, to March 31, 2021 (5-386-23-001-Q)	03/23/2023	Conducted by OIG	\$0	\$0	\$0
USAID	5-386-23-010-R	Audit of the Accountability Leadership by Local Communities for Inclusive, Enabling Services Project in India Managed by Resource Group for Education and Advocacy for Community Health, Award 72038619CA00004, April 1, 2021 - March 31, 2022	03/28/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	5-388-23-002-R	Financial Audit of USAID Awards in Bangladesh Managed by the Social Marketing Company for the Period from August 16, 2020 to September 30, 2021	11/03/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	5-391-23-006-R	Financial Audit of USAID Awards Managed by Halcrow Pakistan (Pvt) Limited in Pakistan, January 1 to December 31, 2021	01/31/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	5-391-23-011-R	Financial Audit of Sindh Municipal Services Delivery Program in Pakistan Managed by the Government of Sindh Planning and Development Department, Award 391-PEPA-DG-S-MSP-2011-01, July 1, 2020 to June 30, 2021	03/29/2023	Foreign Government	\$2,371,433	\$0	\$0
USAID	5-438-23-004-R	Financial Audit of the Business Excellence for Sustainability and Transparency Project in Mongolia Managed by Development Solutions NGO Under award 72043820CA00001, January 1, 2021 to December 31, 2021	01/06/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	5-440-23-001-R	Financial Audit of the Disabilities Integration of Services and Therapies Network for Capacity and Treatment Project in Vietnam, Managed by Sustainable Health Development Center, for the Fiscal Year Ending December 31, 2021	10/27/2022	Foreign Based Organizations	\$0	\$0	\$0

Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	5-442-23-007-R	Financial Audit of USAID Resources Managed by Khmer HIV/AIDS NGO Alliance in Cambodia, for the Year Ended December 31, 2021	02/01/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	5-492-23-008-R	Financial Audit of USAID Resources Managed by Philippine Business for Education, Inc. in the Philippines, January 1 to December 31, 2021	02/24/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	5-492-23-009-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, Inc. Award 72049219CA00003, for the Year Ending December 31, 2021	02/27/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	5-497-23-005-R	Financial Audit of the Enhanced MDR-TB Services Project in Indonesia Managed by Majelis Pembina Kesehatan Umum Pimpinan Pusat Muhammadiyah Under award 72049720CA00001, March 18, 2020 to December 31, 2021	01/31/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-000-23-001-M	Direct Budget Support: Ukraine Supplemental Appropriations Act, 2023, Mandated Assessment	01/05/2023	Conducted by OIG	\$0	\$0	\$0
USAID	8-111-23-003-N	Audit of the Schedule of Expenditures of Territorial Development Fund of Armenia, Local Governance Reform Project in Armenia, Grant Agreement 111-IL-15-0003, January 1 to December 31, 2021	01/09/2023	Foreign Government	\$0	\$0	\$0
USAID	8-111-23-003-Q	Quality Control Review of Grant Thornton CJSC, Audit of Fund Accountability Statement of Territorial Development Fund of Armenia, Local Governance Reform Program in Armenia, Cooperative Agreement 111-IL-15-0003, January 1 to December 31, 2019	02/28/2023	Conducted by OIG	\$0	\$0	\$0
USAID	8-111-23-010-R	Audit of Schedule of Expenditures of Communities Finance Officers Association, Civic Engagement in Local Governance Project in Armenia, Cooperative Agreement AID-111-A-14-00004, January 1 to December 31, 2021	01/19/2023	Foreign Based Organizations	\$0	\$0	\$0

Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	8-111-23-012-R	Audit of the Schedule of Expenditures of Center for Agribusiness and Rural Development Foundation, Rural Economic Development- New Economic Opportunities Program in Armenia, Cooperative Agreement 7201119CA00001, January 1 to December 31, 2021	01/31/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-111-23-016-R	Audit of the Schedule of Expenditures of Eurasia Partnership Foundation Under Multiple Awards in Armenia, January 1 to December 31, 2021	02/22/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-117-23-004-R	Audit of the Schedule of Expenditures of Promo-LEX Association Under Multiple Awards in Moldova, January 1 to December 31, 2021	11/16/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-117-23-005-R	Audit of the Schedule of Expenditures of National Association of ICT Companies, Development of Information and Communication Technology Excellence Center Project in Moldova, Cooperative Agreement AID-117-A-15-00002, January 1 to December 31, 2021	11/23/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-117-23-013-R	Audit of the Schedule of Expenditures of the National Association of Information and Communications Technology Companies Under Multiple Awards in Moldova, January 1 to December 31, 2018	02/13/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-121-23-007-R	Audit of the Schedule of Expenditures of Ednannia (Joining Forces) - Initiative Center to Support Social Action, Ukraine Civil Society Sectoral Support Activity Program, Cooperative Agreement 72012119CA00003, January 1 to December 31, 2021	12/27/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-121-23-014-R	Audit of the Schedule of Expenditures of All-Ukrainian Network of People Living with HIV/AIDS Under Multiple Awards in Ukraine, January 1 to December 31, 2021	02/13/2023	Foreign Based Organizations	\$0	\$0	\$0

Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	8-121-23-018-R	Audit of the Schedule of Expenditures of All-Ukrainian Public Organization "Civil Network OPORA", Domestic Oversight of Political Processes in Ukraine Program, Cooperative Agreement AID-121-A-12-0004, January 1 to December 31, 2021	02/23/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-121-23-020-R	Audit of the Schedule of Expenditures of Dixi Group, Energy Sector Transparency Program in Ukraine, Cooperative Agreement 72012119CA0000I, January 1 to December 31, 2021	03/29/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-121-23-021-R	Audit of the Schedule of Expenditures of Civic Association: Ukrainian Helsinki Human Rights Union Under Multiple Awards, January 1 to December 31, 2021	03/29/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-165-23-008-R	Audit of the Schedule of Expenditures of Macedonian Civic Education Center Under Multiple Awards in North Macedonia, January 1 to December 31, 2021	12/28/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-168-23-002-Q	Quality Control Review on Audit Firm, BDO Bosnia and Herzegovina's 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	01/30/2023	Conducted by OIG	\$0	\$0	\$0
USAID	8-168-23-006-R	Audit of the Schedule of Expenditures of Centers for Civic Initiatives Tuzla Under Multiple Awards in Bosnia and Herzegovina, January 1 to December 31, 2021	11/29/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-168-23-009-R	Audit of the Schedule of Expenditures of Institute for Youth Development (KULT) Under Multiple Awards in Bosnia and Herzegovina, January 1 to December 31, 2021	12/28/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-169-23-015-R	Audit of the Schedule of Expenditures of Foundation Propulsion Fund, Media Initiatives and Partnerships Support Project in Serbia, Cooperative Agreement 72016919CA00002, January 1 to December 31, 2021	02/15/2023	Foreign Based Organizations	\$0	\$0	\$0

Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	8-263-23-002-P	Higher Education Programs: USAID/Egypt Could Better Use Information to Set Performance Indicator Targets and Gauge Results	03/29/2023	Conducted by OIG	\$0	\$0	\$0
USAID	8-263-23-002-R	Audit of the Schedule of Expenditures of Finance & Banking Consultants International, Sustainable Services Activity Project in Egypt, Cooperative Agreement 72026320CA00005, August 13, 2020, to December 31, 2021	10/27/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-267-23-001-D	Independent Audit Report on IFES's and IRI's Direct Costs Incurred and Billed Through the Consortium for Elections and Political Process Strengthening Under USAID/Iraq Cooperative Agreement 72026718LA00002, October 1, 2020, to September 30, 2021	10/26/2022	U.S. Based Grantees	\$0	\$0	\$0
USAID	8-267-23-002-D	Independent Audit Report on Costs Incurred and Billed by Chemonics International, Inc. in Iraq Under USAID Indefinite Delivery, Indefinite Quantity Contract 72026719D00001, September 30, 2019 to September 30, 2021	12/15/2022	U.S. Based Contractors	\$0	\$0	\$0
USAID	8-267-23-003-D	Independent Audit Report on the Statement of Proposed Direct Costs of Catholic Relief Services, United States Conference of Catholic Bishops and Affiliates in Iraq, Cooperative Agreement 72026718CA00001, June 14, 2018, to September 30, 2021	12/27/2022	U.S. Based Grantees	\$54,008	\$0	\$0
USAID	8-267-23-004-D	Independent Audit Report on the Statement of Proposed Direct Costs of Catholic Relief Services, United States Conference of Catholic Bishops and Affiliates in Iraq, Cooperative Agreement 720AAD19GR00001, September 30, 2019, to September 30, 2021	12/28/2022	U.S. Based Grantees	\$112,955	\$0	\$0
USAID	8-267-23-005-D	Independent Audit Report on International Business & Technical Consultants Inc.'s Costs Incurred and Billed, Task Order AID-267-TO-17-0001, Performance Management and Support Program in Iraq, October 1, 2019, to January 31, 2021	12/29/2022	U.S. Based Contractors	\$3,134,859	\$3,134,859	\$0
USAID	8-267-23-006-D	Independent Audit Report on Costs Incurred and Billed by DAI Global, LLC Under USAID/Iraq Contract AID-267-H-17-00001, October 1, 2019, to September 30, 2020	02/15/2023	U.S. Based Contractors	\$0	\$0	\$0

Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	8-268-23-003-R	Audit of the Schedule of Expenditures of Berytech Foundation, Lebanon Investment Initiative Project, Cooperative Agreement 72026819CA00005, September 1, 2019 to December 31, 2020	11/01/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-268-23-017-R	Audit of the Schedule of Expenditures of Rene Moawad Foundation Under Multiple Awards in Lebanon, January 1 to December 31, 2019	02/23/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-268-23-019-R	Closeout Audit of the Schedule of Expenditures of Caritas, Building Alliance for Local Advancement, Development and Investment Program in Lebanon, Cooperative Agreement AID-268-A-12-00005, January 1, 2021, to June 10, 2022	02/28/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-278-23-001-P	Jordan Cash Transfer Program: USAID Generally Followed the Grant Agreement and Agency Policy With Some Due Diligence Exceptions	11/17/2022	Conducted by OIG	\$0	\$0	\$0
USAID	8-278-23-001-Q	Quality Control Review on Ernst & Young Jordan, Closeout Audit of Fund Accountability Statement of Arabtech Jardaneh Engineers & Architects LTD., Water Sector Infrastructure Project in Jordan, Contract AID-278-C-15-00011, January 1, 2019 to June 28, 2020	10/25/2022	Conducted by OIG	\$0	\$0	\$0
USAID	8-278-23-001-R	Audit of the Schedule of Expenditures of The Independent Election Commission of Jordan, IEC Partnership Program in Jordan, Implementation letter 278-IL-DO2-IEC-IPP-01, January 1 to December 31, 2021	10/25/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-278-23-002-N	Closeout Audit of the Schedule of Expenditures of Questscope, Non-Formal Education Program in Jordan, Cooperative Agreement AID-278-A-16-00001, January 1, 2021, to May 31, 2022	12/15/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-278-23-011-N	Close-out Audit of the Schedule of Expenditures of Bidaya Corporate Communications, Outreach and Communication Services Project in Jordan, contract AID-278-C-17-00002, January 1, 2021, to July 31, 2022	03/23/2023	Foreign Based Organizations	\$0	\$0	\$0

Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	8-278-23-011-R	Audit of the Schedule of Expenditures of the Ministry of Education, Partnership for Education II Project in Jordan, Implementation Letter 278-IL-DO3-EDY-MOE-005, July 29, 2020, to December 31, 2021	01/25/2023	Foreign Government	\$0	\$0	\$0
USAID	8-278-23-014-N	Audit of the Schedule of Expenditures of Engicon Co., Management Engineering Services Contract-Phase II, Non-Revenue Water Project in Jordan, Contract 72027820C00002, January 2 to December 31, 2021	03/29/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-294-23-001-N	Audit of the Schedule of Expenditures of Akko Center for Arts and Technology, Full Steam Ahead Program in West Bank and Gaza, Cooperative Agreement 72029418CA00001, January 1 to December 31, 2021	11/29/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-294-23-001-O	Examination of Hapoel Katamon Jerusalem Football Club's Compliance With the Terms and Conditions of Fixed Amount Grant 72029420FA00001, Katamon Striking for Equality in Jerusalem Project in West Bank and Gaza, June 29, 2020, to December 31, 2021	02/13/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-294-23-004-N	Audit of the Schedule of Expenditures of Catholic Relief Services, ERR- COVID 19 Component Activity Under Envision Gaza 2020 Program in West Bank & Gaza, Cooperative Agreement AID-294-A-16-00002, April 22, 2021 to April 20, 2022	02/14/2023	U.S. Based Grantees	\$39,811	\$0	\$0
USAID	8-294-23-005-N	Audit of the Schedule of Expenditures of Unistream, Pillars of Shared Society: Springboard to a Better Future Program in West Bank and Gaza, Cooperative Agreement 72029419CA00002, January 1 to December 31, 2021.	02/15/2023	Foreign Based Organizations	\$136,467	\$136,467	\$0
USAID	8-294-23-006-N	Audit of the Schedule of Expenditures of Hand in Hand: Center for Jewish – Arab Education, Mainstreaming Shared Society Program in West Bank and Gaza, Cooperative Agreement 72029418CA00005, January 1 to December 31, 2021	02/22/2023	Foreign Based Organizations	\$0	\$0	\$0



Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	8-294-23-007-N	Audit of the Schedule of Expenditures of Peres Center for Peace and Innovation, Under the Same Green Roof Program in West Bank and Gaza, Cooperative Agreement 72029420CA00002, June 27, 2020 to December 31, 2021.	02/23/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-294-23-008-N	Audit of the Schedule of Expenditures of Tsofen High Technology Centers, Tech Bridges Project in West Bank and Gaza, Cooperative Agreement 72029418CA00004, January 1 to December 31, 2021	02/23/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-294-23-009-N	Closeout Audit of the Schedule of Expenditures of USAID Award Managed by the Palestinian Authority, Through the Ministry of Finance in West Bank and Gaza, Debt Relief Grant Agreement 294-CT-00-21-00001-00, September 22 to December 21, 2021	02/28/2023	Foreign Government	\$0	\$0	\$0
USAID	8-294-23-010-N	Audit of the Schedule of Expenditures of Peace Players International, Champions for Peace Initiative Program in West Bank and Gaza, Cooperative Agreement 72029420CA00004, June 29, 2020, to December 31, 2021	03/22/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-294-23-012-N	Audit of the Schedule of Expenditures of Middle East Education Through Technology, Northern Innovators Program in West Bank and Gaza, Cooperative Agreement 294-20-CA-0001, June 26, 2020 to December 31, 2021.	03/23/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	8-294-23-013-N	Audit of the Schedule of Expenditures of Ein Dor Musuem, Youth United Against Racism Program in West Bank and Gaza, Cooperative Agreement 72029418CA00003, January 1 to December 31, 2021.	03/24/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	9-512-23-003-R	Financial Audit of Instituto Internacional de Educação do Brasil Under Two Awards in Brazil, for the Year Ended December 31, 2021	10/24/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	9-514-23-001-N	Financial Audit of the Producers to Market Alliance Program in Colombia, Managed by FINTRAC, INC., Contract AID-514-C-17-00002, October 1, 2019, to September 30, 2021	02/08/2023	U.S. Based Contractors	\$0	\$0	\$0

Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	9-514-23-002-R	Financial Audit of the Productive Entrepreneurship for Peace Program in Colombia, Managed by Banco De Las Microfinanzas - Bancamia S.A. Cooperative Agreement 72051419CA00001, January 1 to December 31, 2021	10/24/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	9-514-23-004-R	Financial Audit of the Cacao Effect Project in Colombia Managed by Fundación Luker, Cooperative Agreement 72051419CA00005, January 1 to December 31, 2021	11/07/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	9-517-23-010-R	Closeout Financial Audit of the At-Risk Youth Initiative in Dominican Republic Managed by Entrena, SRL, Cooperative Agreement AID-517-A-12-00002, January 1 to June 4, 2022	02/06/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	9-520-23-007-R	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, 2021	01/06/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	9-521-23-009-R	Closeout Financial Audit of the Counter-Trafficking in Persons Project in Haiti, Managed by Lumos Foundation, Cooperative Agreement 72052119CA00003, January 1, 2021, to June 30, 2022	01/27/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	9-522-23-005-R	Financial Audit of Directorate of Major Infrastructure of FHIS/SEDECOAS Under Multiple Awards in Honduras, January 1, 2019, to December 31, 2020	11/28/2022	Foreign Government	\$0	\$0	\$0
USAID	9-522-23-006-R	Financial Audit of the Consejo Nacional Anticorrupción Program in Honduras, Managed by Consejo Nacional Anticorrupción, Cooperative Agreement AID-522-A-17-00001, January 1 to December 31, 2021	12/13/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	9-522-23-011-R	Financial Audit of the Dry Corridor Activity in Honduras, Managed by the Millennium Challenge Account, Grant Agreement 522-0502, January 1 to December 31, 2021	02/17/2023	Foreign Government	\$0	\$0	\$0

Agency	Report Number	Title	Report Date	Audit Category	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	9-522-23-012-R	Financial Audit of the Building Resilience Through Markets and Sustainable Coffee Production in the West of Honduras Project, Managed by COHONDUCAFE Foundation, Cooperative Agreement 72052218CA00001, January 1 to December 31, 2021	03/21/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	9-522-23-013-R	Financial Audit of Directorate of Major Infrastructure of FHS/SEDECOAS Under Multiple Awards in Honduras, January 1 to December 31, 2021	03/27/2023	Foreign Government	\$0	\$0	\$0
USAID	9-527-23-001-R	Financial Audit of the Sustainable Management of Forest Concessions Project, Managed by Green Gold Forestry Perú S.A., Cooperative Agreement 72052721CA00004, March 22, 2021, to December 31, 2021	10/24/2022	Foreign Based Organizations	\$0	\$0	\$0
USAID	9-532-23-008-R	Financial Audit of the Jamaica HIV Activity, Managed by Jamaica AIDS Support for Life, Cooperative Agreement 72053219CA00001, January 1, 2021, to December 31, 2021	01/20/2023	Foreign Based Organizations	\$0	\$0	\$0
USAID	E-698-23-001-M	USAID Bureau for Africa's Approach to Strategic Workforce Management Reflected Agency-Wide Challenges	02/21/2023	Conducted by OIG	\$0	\$0	\$0
<b>Grand Totals</b>					<b>\$9,211,206</b>	<b>\$4,419,344</b>	<b>\$0</b>

## **Appendix B. List of All Reports and Recommendations (Financial Audits, Performance Audits, and Nonaudits) Associated Questioned Costs, Unsupported Costs, and Value Recommendations That Funds Be Put to Better Use Issued October 1, 2022 - March 31, 2023 Including Whether a Management Decision Had Been Made By The End Of The Reporting Period §5(a)(5)(A/B)**

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Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
Inter-American Foundation (IAF)	0-IAF-23-004-C	N/A	Audit of IAF's Financial Statements for Fiscal Years 2022 and 2021	11/11/2022	N/A	\$0	\$0	\$0
<b>Grand Totals</b>						\$0	\$0	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
Millennium Challenge Corporation (MCC)	0-MCC-23-002-C	1	Audit of MCC's Financial Statements for Fiscal Years 2022 and 2021	11/15/2022	11/15/2022	\$0	\$0	\$0
Millennium Challenge Corporation (MCC)	0-MCC-23-002-C	2	Audit of MCC's Financial Statements for Fiscal Years 2022 and 2021	11/15/2022	11/15/2022	\$0	\$0	\$0
Millennium Challenge Corporation (MCC)	0-MCC-23-002-C	3	Audit of MCC's Financial Statements for Fiscal Years 2022 and 2021	11/15/2022	11/15/2022	\$0	\$0	\$0
Millennium Challenge Corporation (MCC)	0-MCC-23-002-C	4	Audit of MCC's Financial Statements for Fiscal Years 2022 and 2021	11/15/2022	11/15/2022	\$0	\$0	\$0
Millennium Challenge Corporation (MCC)	0-MCC-23-002-C	5	Audit of MCC's Financial Statements for Fiscal Years 2022 and 2021	11/15/2022	11/15/2022	\$0	\$0	\$0
Millennium Challenge Corporation (MCC)	0-MCC-23-002-C	6	Audit of MCC's Financial Statements for Fiscal Years 2022 and 2021	11/15/2022	11/15/2022	\$0	\$0	\$0
Millennium Challenge Corporation (MCC)	3-MCC-23-001-N	N/A	Financial Audit of MCC Resources Managed by MCA-Benin II Under the Compact Agreement, April 1, 2019, to March 31, 2021	2/1/2023	N/A	\$0	\$0	\$0
Millennium Challenge Corporation (MCC)	3-MCC-23-001-Q	N/A	Quality Control Review of Ernst & Young Chartered Accountants on the Financial Audit of MCC Resources Managed by MiDA Under the Compact Agreement Between MCC and the Republic of Ghana, April 1, 2018, to March 31, 2019	12/22/2022	N/A	\$0	\$0	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
Millennium Challenge Corporation (MCC)	3-MCC-23-002-N	N/A	Financial Audit of Millennium Challenge Corporation Resources Managed by Millennium Challenge Account Morocco, Under the Compact Agreement Between MCC and the Government of Morocco, for the period October 1, 2020, to March 31, 2021	3/14/2023	N/A	\$0	\$0	\$0
Millennium Challenge Corporation (MCC)	3-MCC-23-003-N	N/A	Financial Audit of MCC Resources Managed by Millennium Challenge Account Niger, Under the Compact Agreement Between MCC and the Government of Niger, October 1, 2020 to March 31, 2021	3/23/2023	N/A	\$0	\$0	\$0
<b>Grand Totals</b>						\$0	\$0	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
African Development Foundations (ADF)	0-ADF-23-003-C	N/A	Audit of USADF Financial Statements for Fiscal years 2022 and 2021	11/11/2022	N/A	\$0	\$0	\$0
<b>Grand Totals</b>						N/A	\$0	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	0-000-23-001-C	1	Audit of USAID's Financial Statements for Fiscal Years 2022 and 2021	11/12/2022	11/12/2022	\$0	\$0	\$0
USAID	0-000-23-001-C	2	Audit of USAID's Financial Statements for Fiscal Years 2022 and 2021	11/12/2022	11/12/2022	\$0	\$0	\$0
USAID	0-000-23-001-C	3	Audit of USAID's Financial Statements for Fiscal Years 2022 and 2021	11/12/2022	11/12/2022	\$0	\$0	\$0
USAID	0-000-23-001-C	4	Audit of USAID's Financial Statements for Fiscal Years 2022 and 2021	11/12/2022	11/12/2022	\$0	\$0	\$0
USAID	0-000-23-001-C	5	Audit of USAID's Financial Statements for Fiscal Years 2022 and 2021	11/12/2022	11/12/2022	\$0	\$0	\$0
USAID	0-000-23-001-C	6	Audit of USAID's Financial Statements for Fiscal Years 2022 and 2021	11/12/2022	11/12/2022	\$0	\$0	\$0
USAID	0-000-23-001-C	7	Audit of USAID's Financial Statements for Fiscal Years 2022 and 2021	11/12/2022	11/12/2022	\$0	\$0	\$0
USAID	3-000-23-001-I	N/A	Performance Audit of Costs Incurred by Democracy International, LLC for the Fiscal Year Ended December 31, 2019	10/24/2022	N/A	\$0	\$0	\$0
USAID	3-000-23-001-R	N/A	Financial Audit of Oxfam GB Under Multiple USAID Agreements for the Year Ended March 31, 2020	01/23/2023	N/A	\$0	\$0	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	3-000-23-002-I	N/A	Performance Audit of Cost Incurred by Blumont Engineering Solutions, Inc. for the Fiscal Year Ended December 31, 2019,	10/24/2022	N/A	\$0	\$0	\$0
USAID	3-000-23-002-R	N/A	Financial Audit of Action Contre La Faim Under Multiple Awards, for the Fiscal Year Ended December 31, 2017	02/01/2023	N/A	\$0	\$0	\$0
USAID	3-000-23-003-I	N/A	Performance Audit of Cost Incurred by Miyamoto International, Inc. for the Fiscal Year Ended December 31, 2019	11/07/2022	N/A	\$0	\$0	\$0
USAID	3-000-23-003-R	1	Financial Audit of People In Need Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2018	02/13/2023	Pending	\$0	\$0	\$0
USAID	3-000-23-004-I	1	Examination of Incurred Costs Claimed on Flexibly Priced Contracts by Creative Associates International, Inc. for the Fiscal Year Ended September 30, 2018	12/01/2022	Pending	\$172,671	\$0	\$0
USAID	3-000-23-004-I	2	Examination of Incurred Costs Claimed on Flexibly Priced Contracts by Creative Associates International, Inc. for the Fiscal Year Ended September 30, 2018	12/01/2022	Pending	\$0	\$0	\$0
USAID	3-000-23-004-R	N/A	Financial Audit of INTERSOS Organizzazione Umanitaria Onlus Under Multiple Awards, for the Fiscal Year Ended December 31, 2019	02/13/2023	N/A	\$0	\$0	\$0
USAID	3-000-23-005-I	1	Examination of Incurred Costs Claimed on Flexibly Priced Contracts by ICF Macro for the Fiscal Year Ended December 31, 2018	12/09/2022	Pending	\$0	\$0	\$0
USAID	3-000-23-005-R	N/A	Financial Audit of Premiere Urgence Internationale Under Multiple Awards for the Fiscal Year Ended December 31, 2019	02/14/2023	N/A	\$0	\$0	\$0



Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	3-000-23-006-I	N/A	Audit of Incurred Costs Submission by ThinkWell, LLC. for the Fiscal Year Ended December 31, 2019	12/21/2022	N/A	\$0	\$0	\$0
USAID	3-000-23-006-R	N/A	Financial Audit of Action Contre La Faim Under Multiple Awards, for the Fiscal Year Ended December 31, 2018	02/15/2023	N/A	\$0	\$0	\$0
USAID	3-000-23-007-I	N/A	Audit of Incurred Costs Submission by Making Cents International for the Fiscal Year Ended December 31, 2019	12/28/2022	N/A	\$0	\$0	\$0
USAID	3-000-23-007-R	I	Financial Audit of Shell Foundation Under Multiple USAID Agreements for the Year Ended December 31, 2019	02/16/2023	Pending	\$65,419	\$65,419	\$0
USAID	3-000-23-008-I	N/A	Audit of Incurred Costs Submission by Panagora Group, Inc. for the Fiscal Year Ended December 31, 2019	12/29/2022	N/A	\$0	\$0	\$0
USAID	3-000-23-008-R	N/A	Financial Audit of Shell Foundation under Multiple USAID Agreements for the Year Ended December 31, 2020	02/23/2023	N/A	\$0	\$0	\$0
USAID	3-000-23-009-I	N/A	Audit of Incurred Costs Submission for International Business and Technical Consultants, Inc. for the Fiscal Year Ended December 31, 2019	01/03/2023	N/A	\$0	\$0	\$0
USAID	3-000-23-009-R	I	Financial Audit of Marie Stopes International's Fund Accountability Statement and Cost Sharing Schedule for Fiscal Year Ended December 31, 2017	02/24/2023	Pending	\$39,270	\$0	\$0
USAID	3-000-23-009-R	2	Financial Audit of Marie Stopes International's Fund Accountability Statement and Cost Sharing Schedule for Fiscal Year Ended December 31, 2017	02/24/2023	Pending	\$0	\$0	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	3-000-23-010-I	N/A	Audit of Incurred Costs Submission for ECODIT, LLC. for the Fiscal Year Ended December 31, 2019	01/05/2023	N/A	\$0	\$0	\$0
USAID	3-000-23-010-R	N/A	Financial Audit of GOAL Under Multiple USAID Agreements for the Year Ended December 31, 2019	03/02/2023	N/A	\$0	\$0	\$0
USAID	3-000-23-011-I	N/A	Audit of Incurred Costs Submission for QED Group, LLC for the Fiscal Year Ended December 31, 2019	01/25/2023	N/A	\$0	\$0	\$0
USAID	3-000-23-011-R	N/A	Financial Audit of Action Contre La Faim Under Multiple Awards, for the Fiscal Year Ended December 31, 2019	03/14/2023	N/A	\$0	\$0	\$0
USAID	3-000-23-012-I	N/A	Audit of Incurred Costs Submission for The Pragma Corporation for the Fiscal Year Ended December 31, 2019	02/17/2023	N/A	\$0	\$0	\$0
USAID	3-000-23-012-R	N/A	Financial Audit of Coopi - Cooperazione Internazionale Under Multiple Awards, January 1 to December 31, 2019	03/17/2023	N/A	\$0	\$0	\$0
USAID	3-000-23-013-I	N/A	Audit of Incurred Costs Submission for LINC, LLC for the Fiscal Years Ended December 2018 and 2019	02/24/2023	N/A	\$0	\$0	\$0
USAID	3-000-23-013-R	1	Financial Audit of Marie Stopes International's Fund Accountability Statement and Cost Sharing Schedule for Fiscal Year Ended December 31, 2018	03/23/2023	Pending	\$57,361	\$10,444	\$0
USAID	3-000-23-013-R	2	Financial Audit of Marie Stopes International's Fund Accountability Statement and Cost Sharing Schedule for Fiscal Year Ended December 31, 2018	03/23/2023	Pending	\$0	\$0	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	3-000-23-014-I	I	Performance Audit of the Adequacy of the Accounting Systems for Social Solutions International, Inc. as of September 30, 2021	02/28/2023	Pending	\$0	\$0	\$0
USAID	3-000-23-014-R	N/A	Financial Audit of Multi-Sectoral Support for Families Affected by the Venezuelan Migrant Crisis in Colombia Project Managed by El Secretariado Nacional de Pastoral Social - Caritas Colombia Under award 720FDA18CA00024 August 1, 2018 to December 31, 2019	03/27/2023	N/A	\$0	\$0	\$0
USAID	3-000-23-015-I	N/A	Audit of Incurred Costs Submission for Trigon Associates, LLC. for the Fiscal Years 2018 and 2019	03/01/2023	N/A	\$0	\$0	\$0
USAID	3-000-23-016-I	N/A	Performance Audit of Costs Incurred by Insight Systems Corporation for Fiscal Years 2018 and 2019	03/20/2023	N/A	\$0	\$0	\$0
USAID	3-000-23-017-I	N/A	Performance Audit of Costs Incurred by FINTRAC, INC. for Fiscal Years 2018 and 2019	03/21/2023	N/A	\$0	\$0	\$0
USAID	3-000-23-018-I	N/A	Performance Audit of Incurred Costs Submission for The Mitchell Group, Inc. for the Fiscal Years 2018 and 2019	03/22/2023	N/A	\$0	\$0	\$0
USAID	3-000-23-019-I	N/A	Performance Audit of Incurred Costs for Kimetrica, LLC, for Fiscal Year 2019	03/28/2023	N/A	\$0	\$0	\$0
USAID	3-000-23-020-I	I	Audit of Incurred Costs Submission by Social Solutions International, Inc. for the Fiscal Years Ended December 31, 2017, 2018, and 2019	03/29/2023	Pending	\$506,911	\$84,773	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	4-611-23-003-R	1	Financial Audit of USAID Resources Managed by Project Concern Zambia Under Cooperative Agreement 72061120CA00007, October 1, 2020, to September 30, 2021	10/24/2022	Pending	\$0	\$0	\$0
USAID	4-611-23-022-R	1	Financial Audit of USAID Resources Managed by Coalition Health Zambia Under Multiple Awards, January 1 to December 31, 2021	11/08/2022	Pending	\$76,338	\$76,338	\$0
USAID	4-611-23-022-R	2	Financial Audit of USAID Resources Managed by Coalition Health Zambia Under Multiple Awards, January 1 to December 31, 2021	11/08/2022	Pending	\$0	\$0	\$0
USAID	4-611-23-022-R	3	Financial Audit of USAID Resources Managed by Coalition Health Zambia Under Multiple Awards, January 1 to December 31, 2021	11/08/2022	Pending	\$0	\$0	\$0
USAID	4-611-23-041-R	1	Financial Audit of USAID Resources Managed by Zambia Centre for Communication Programmes Under Multiple Awards, January 1 to December 31, 2021	01/11/2023	3/24/2023	\$0	\$0	\$0
USAID	4-612-23-025-R	N/A	Financial Audit of USAID Resources Managed by Centre for the Development of People in Malawi Under Cooperative Agreement 72061220CA00006, January 1 to December 31, 2021	11/16/2022	N/A	\$0	\$0	\$0
USAID	4-612-23-033-R	N/A	Financial Audit of USAID Resources Managed by Lilongwe Diocese Catholic Health Commission in Malawi Under Multiple Awards, October 1, 2020, to September 30, 2021	12/02/2022	N/A	\$0	\$0	\$0
USAID	4-612-23-057-R	N/A	Financial Audit of USAID Resources Managed by Pakachere Institute for Health and Development Communication in Malawi Under Multiple Awards, March 1, 2020, to February 28, 2022	03/02/2023	N/A	\$0	\$0	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	4-613-23-038-R	N/A	Financial Closeout Audit of USAID Resources Managed by an Implementer in Zimbabwe Under Cooperative Agreement AID-613-A-17-00003, January 1, 2021, to June 30, 2022	12/14/2022	N/A	\$0	\$0	\$0
USAID	4-613-23-060-R	1	Financial Audit of USAID Resources Managed by AFRICAID in Zimbabwe Under Multiple Awards, January 1 to September 30, 2022	03/28/2023	Pending	\$0	\$0	\$0
USAID	4-615-23-002-N	1	Financial Audit of USAID Resources Managed by Mission for Essential Drugs and Supplies in Kenya Under Multiple Awards, January to December 31, 2021	03/23/2023	Pending	\$90,304	\$21,973	\$0
USAID	4-615-23-002-N	2	Financial Audit of USAID Resources Managed by Mission for Essential Drugs and Supplies in Kenya Under Multiple Awards, January to December 31, 2021	03/23/2023	Pending	\$0	\$0	\$0
USAID	4-615-23-002-N	3	Financial Audit of USAID Resources Managed by Mission for Essential Drugs and Supplies in Kenya Under Multiple Awards, January to December 31, 2021	03/23/2023	Pending	\$0	\$0	\$0
USAID	4-615-23-014-R	1	Financial Audit of USAID Resources Managed by Ananda Marga Universal Relief Team in Kenya Under Multiple Awards, January 1 to December 31, 2021	11/01/2022	3/29/2023	\$0	\$0	\$0
USAID	4-615-23-017-R	1	Financial Audit of USAID Resources Managed by St. John's Community Centre Pumwani in Kenya Under Multiple Awards, January 1 to December 31, 2021	11/02/2022	Pending	\$0	\$0	\$0
USAID	4-615-23-030-R	1	Financial Audit of USAID Resources Managed by Christian Health Association of Kenya Under Multiple Awards, January 1 to December 31, 2021	11/23/2022	Pending	\$55,763	\$0	\$0
USAID	4-615-23-030-R	2	Financial Audit of USAID Resources Managed by Christian Health Association of Kenya Under Multiple Awards, January 1 to December 31, 2021	11/23/2022	Pending	\$0	\$0	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	4-615-23-053-R	1	Financial Audit of USAID Resources Managed by Northern Rangelands Trust in Kenya Under Multiple Awards, January 1, to December 31, 2021	02/06/2023	Pending	\$112,472	\$0	\$0
USAID	4-615-23-053-R	2	Financial Audit of USAID Resources Managed by Northern Rangelands Trust in Kenya Under Multiple Awards, January 1, to December 31, 2021	02/06/2023	Pending	\$0	\$0	\$0
USAID	4-615-23-053-R	3	Financial Audit of USAID Resources Managed by Northern Rangelands Trust in Kenya Under Multiple Awards, January 1, to December 31, 2021	02/06/2023	Pending	\$0	\$0	\$0
USAID	4-617-23-010-R	1	Financial Audit of USAID Resources Managed by The AIDS Support Organization Uganda Limited Under Multiple Awards, January 1 to December 31, 2021	10/24/2022	3/24/2023	\$0	\$0	\$0
USAID	4-617-23-010-R	2	Financial Audit of USAID Resources Managed by The AIDS Support Organization Uganda Limited Under Multiple Awards, January 1 to December 31, 2021	10/24/2022	3/24/2023	\$0	\$0	\$0
USAID	4-617-23-019-R	1	Financial Audit of USAID Resources Managed by Transcultural Psychosocial Organisation in Uganda Under Multiple Agreements, January 1 to December 31, 2021	11/02/2022	Pending	\$38,642	\$0	\$0
USAID	4-617-23-019-R	2	Financial Audit of USAID Resources Managed by Transcultural Psychosocial Organisation in Uganda Under Multiple Agreements, January 1 to December 31, 2021	11/02/2022	Pending	\$0	\$0	\$0
USAID	4-617-23-059-R	N/A	Financial Audit of USAID Resources Managed by Infectious Diseases Institute Limited in Uganda Under Multiple Awards, July 1, 2021, to June 30, 2022	03/16/2023	N/A	\$0	\$0	\$0
USAID	4-620-23-003-N	N/A	Financial Audit of USAID Resources Managed by Heartland Alliance Ltd/Gte in Nigeria Under Cooperative Agreement	03/28/2023	N/A	\$0	\$0	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
			72062020CA00001, January 1 to December 31, 2021					
USAID	4-620-23-023-R	1	Financial Audit of USAID Resources Managed by Nuru Nigeria Under Cooperative Agreement 72062021CA00002, April 9 to December 31, 2021	11/09/2022	Pending	\$0	\$0	\$0
USAID	4-620-23-023-R	2	Financial Audit of USAID Resources Managed by Nuru Nigeria Under Cooperative Agreement 72062021CA00002, April 9 to December 31, 2021	11/09/2022	Pending	\$0	\$0	\$0
USAID	4-620-23-049-R	1	Financial Closeout Audit of USAID Resources Managed by American University of Nigeria Under Cooperative Agreement 72062019CA00002, August 1, 2021, to September 26, 2022	01/20/2023	Pending	\$0	\$0	\$0
USAID	4-621-23-006-R	1	Financial Audit of USAID Resources Managed by Christian Social Services Commission in Tanzania Under Cooperative Agreement 72062120CA00008, September 30, 2020, to December 31, 2021	10/24/2022	3/2/2023	\$31,143	\$0	\$0
USAID	4-621-23-006-R	2	Financial Audit of USAID Resources Managed by Christian Social Services Commission in Tanzania Under Cooperative Agreement 72062120CA00008, September 30, 2020, to December 31, 2021	10/24/2022	3/2/2023	\$0	\$0	\$0
USAID	4-621-23-006-R	3	Financial Audit of USAID Resources Managed by Christian Social Services Commission in Tanzania Under Cooperative Agreement 72062120CA00008, September 30, 2020, to December 31, 2021	10/24/2022	3/2/2023	\$0	\$0	\$0
USAID	4-621-23-007-R	1	Financial Audit of USAID Resources Managed by T-MARC Tanzania Under Multiple Agreements, January 1 to December 31, 2021	10/24/2022	3/22/2023	\$0	\$0	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	4-621-23-007-R	2	Financial Audit of USAID Resources Managed by T-MARC Tanzania Under Multiple Agreements, January 1 to December 31, 2021	10/24/2022	3/22/2023	\$0	\$0	\$0
USAID	4-621-23-040-R	1	Financial Audit of USAID Resources Managed by Benjamin William Mkapa Foundation in Tanzania Under Cooperative Agreement 72062120CA00003, July 1, 2021, to June 30, 2022	01/10/2023	Pending	\$0	\$0	\$0
USAID	4-621-23-055-R	1	Financial Audit of USAID Resources Managed by Baylor College of Medicine Children's Foundation Tanzania Under Multiple Awards, July 1, 2021, to June 30, 2022	02/07/2023	Pending	\$0	\$0	\$0
USAID	4-621-23-055-R	2	Financial Audit of USAID Resources Managed by Baylor College of Medicine Children's Foundation Tanzania Under Multiple Awards, July 1, 2021, to June 30, 2022	02/07/2023	Pending	\$0	\$0	\$0
USAID	4-621-23-056-R	1	Financial Audit of USAID Resources Managed by National Council of People Living With HIV in Tanzania Under Cooperative Agreement 72062120CA00001, July 1, 2021, to June 30, 2022	03/01/2023	Pending	\$0	\$0	\$0
USAID	4-621-23-056-R	2	Financial Audit of USAID Resources Managed by National Council of People Living With HIV in Tanzania Under Cooperative Agreement 72062120CA00001, July 1, 2021, to June 30, 2022	03/01/2023	Pending	\$0	\$0	\$0
USAID	4-623-23-020-R	1	Financial Audit of USAID Resources Managed by Amref Health Africa in Multiple Countries Under Multiple Awards, January 1 to December 31, 2021	11/04/2022	Pending	\$43,973	\$0	\$0
USAID	4-623-23-020-R	2	Financial Audit of USAID Resources Managed by Amref Health Africa in Multiple Countries Under Multiple Awards, January 1 to December 31, 2021	11/04/2022	Pending	\$0	\$0	\$0



Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	4-623-23-020-R	3	Financial Audit of USAID Resources Managed by Amref Health Africa in Multiple Countries Under Multiple Awards, January 1 to December 31, 2021	11/04/2022	Pending	\$0	\$0	\$0
USAID	4-623-23-020-R	4	Financial Audit of USAID Resources Managed by Amref Health Africa in Multiple Countries Under Multiple Awards, January 1 to December 31, 2021	11/04/2022	Pending	\$32,244	\$0	\$0
USAID	4-623-23-020-R	5	Financial Audit of USAID Resources Managed by Amref Health Africa in Multiple Countries Under Multiple Awards, January 1 to December 31, 2021	11/04/2022	Pending	\$0	\$0	\$0
USAID	4-623-23-050-R	N/A	Financial Audit of USAID Resources Managed by Deloitte & Touche LLP in Eastern Africa Under Multiple Awards, May 1, 2021, to April 30, 2022	01/20/2023	N/A	\$0	\$0	\$0
USAID	4-624-23-009-R	1	Financial Audit of USAID Resources Managed by Ghana Institute of Management and Public Administration Under Cooperative Agreement AID-624-A-15-00009, January 1 to December 31, 2021	10/24/2022	12/1/2022	\$0	\$0	\$0
USAID	4-624-23-018-R	N/A	Financial Audit of USAID Resources Managed by Nouvelle Pharmacie de la Sante Publique de Cote d'Ivoire Under Cooperative Agreement 72062418CA00005, January 1 to December 31, 2021	11/02/2022	N/A	\$0	\$0	\$0
USAID	4-624-23-024-R	N/A	Financial Audit of USAID Resources Managed by Global Shea Alliance in Multiple Countries Under Cooperative Agreement AID-624-A-16-00010, January 1 to December 31, 2021	11/09/2022	N/A	\$0	\$0	\$0
USAID	4-624-23-028-R	1	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, 2021	11/23/2022	3/22/2023	\$45,899	\$45,899	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	4-624-23-028-R	2	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, 2021	11/23/2022	3/22/2023	\$0	\$0	\$0
USAID	4-624-23-039-R	N/A	Financial Audit of USAID Resources Managed by African Water Association in West Africa Under Cooperative Agreement AID-624-A-16-00003, January 1 to December 31, 2021	01/10/2023	N/A	\$0	\$0	\$0
USAID	4-641-23-021-R	N/A	Financial Audit of USAID Resources Managed by Total Family Health Organisation in Ghana Under Cooperative Agreement 72064120CA00002, August 10, 2020, to December 31, 2021	11/08/2022	N/A	\$0	\$0	\$0
USAID	4-656-23-001-N	1	Financial Closeout Audit of USAID Resources Managed by Confederação das Associações Económicas de Mozambique Under Cooperative Agreement AID-656-14-00005, June 19, 2014, to December 18, 2020	02/21/2023	Pending	\$745,479	\$614,883	\$0
USAID	4-656-23-001-N	2	Financial Closeout Audit of USAID Resources Managed by Confederação das Associações Económicas de Mozambique Under Cooperative Agreement AID-656-14-00005, June 19, 2014, to December 18, 2020	02/21/2023	Pending	\$0	\$0	\$0
USAID	4-656-23-001-N	3	Financial Closeout Audit of USAID Resources Managed by Confederação das Associações Económicas de Mozambique Under Cooperative Agreement AID-656-14-00005, June 19, 2014, to December 18, 2020	02/21/2023	Pending	\$0	\$0	\$0
USAID	4-656-23-001-N	4	Financial Closeout Audit of USAID Resources Managed by Confederação das Associações Económicas de Mozambique Under Cooperative Agreement AID-656-14-00005, June 19, 2014, to December 18, 2020	02/21/2023	Pending	\$0	\$0	\$0
USAID	4-656-23-016-R	N/A	Financial Audit of USAID Resources Managed by Ajuda de Desenvolvimento de Povo para Povo in Mozambique Under Multiple Awards, January 1 to December 31, 2021	11/02/2022	N/A	\$0	\$0	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	4-656-23-029-R	N/A	Financial Audit of USAID Resources Managed by Plataforma Inter-Religiosa de Comunicação para a Saúde in Mozambique Under Cooperative Agreement 72065620CA00002, January 1 to December 31, 2021	11/23/2022	N/A	\$0	\$0	\$0
USAID	4-656-23-032-R	N/A	Financial Audit of USAID Resources Managed by N'weti Comunicação para a Saúde in Mozambique Under Multiple Awards, January 1 to December 31, 2021	12/02/2022	N/A	\$0	\$0	\$0
USAID	4-656-23-034-R	N/A	Financial Audit of USAID Resources Managed by Centro de Aprendizagem e Capacitação da Sociedade Civil in Mozambique Under Cooperative Agreement 72065620CA00007, July 14, 2020, to December 31, 2021	12/02/2022	N/A	\$0	\$0	\$0
USAID	4-656-23-037-R	1	Financial Audit of USAID Resources Managed by Associação ComuSanas in Mozambique Under Cooperative Agreement 72065620CA00006, April 28, 2020, to December 31, 2021	12/13/2022	Pending	\$87,515	\$0	\$0
USAID	4-656-23-037-R	2	Financial Audit of USAID Resources Managed by Associação ComuSanas in Mozambique Under Cooperative Agreement 72065620CA00006, April 28, 2020, to December 31, 2021	12/13/2022	Pending	\$0	\$0	\$0
USAID	4-656-23-037-R	3	Financial Audit of USAID Resources Managed by Associação ComuSanas in Mozambique Under Cooperative Agreement 72065620CA00006, April 28, 2020, to December 31, 2021	12/13/2022	Pending	\$0	\$0	\$0
USAID	4-656-23-042-R	N/A	Financial Audit of USAID Resources Managed by Conselho Nacional de Combate ao SIDA in Mozambique Under Implementation Letter 656-IL-656-20-18-004, January 1 to December 31, 2021	01/11/2023	N/A	\$0	\$0	\$0
USAID	4-656-23-043-R	N/A	Financial Audit of USAID Resources Managed by Associação Nacional Para o Desenvolvimento Auto Sustentado in Mozambique Under Cooperative Agreement 72065620CA00004, April 1, 2020, to December 31, 2021	01/11/2023	N/A	\$0	\$0	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	4-660-23-008-R	1	Financial Audit of USAID Resources Managed by SANRU ASBL in the Democratic Republic of the Congo Under Cooperative Agreement 72066020CA00003, October 1, 2020, to September 30, 2021	10/24/2022	Pending	\$69,786	\$0	\$0
USAID	4-660-23-008-R	2	Financial Audit of USAID Resources Managed by SANRU ASBL in the Democratic Republic of the Congo Under Cooperative Agreement 72066020CA00003, October 1, 2020, to September 30, 2021	10/24/2022	Pending	\$0	\$0	\$0
USAID	4-660-23-031-R	1	Financial Audit of USAID Resources Managed by Virunga Foundation in the Democratic Republic of the Congo Under Cooperative Agreement 72066019CA00001, July 22, 2019, to December 31, 2021	11/28/2022	Pending	\$0	\$0	\$0
USAID	4-663-23-001-R	1	Financial Audit of USAID Resources Managed by Mary Joy Ethiopia Development Association Under Agreement 72066320CA00015, January 1 to December 31, 2021	10/24/2022	3/2/2023	\$0	\$0	\$0
USAID	4-663-23-002-R	N/A	Financial Audit of USAID Resources Managed by Beza Posterity Development Organization in Ethiopia Under Multiple Awards, January 1 to December 31, 2021	10/24/2022	N/A	\$0	\$0	\$0
USAID	4-663-23-004-R	1	Financial Audit of USAID Resources Managed by Integrated Services on Health and Development Organization in Ethiopia Under Multiple Awards, January 1 to December 31, 2021	10/24/2022	2/28/2023	\$0	\$0	\$0
USAID	4-663-23-058-R	N/A	Financial Closeout Audit of USAID Resources Managed by Addis Continental Institute of Public Health in Ethiopia Under Cooperative Agreement AID-663-A-14-00004, July 8, 2021, to July 7, 2022	03/14/2023	N/A	\$0	\$0	\$0
USAID	4-673-23-036-R	N/A	Financial Audit of USAID Resources Managed by Project HOPE Namibia Under Multiple Awards, January 1 to December 31, 2021	12/12/2022	N/A	\$0	\$0	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	4-674-23-005-R	N/A	Financial Audit of USAID Resources Managed by Democracy Works Foundation NPC in Multiple Countries Under Cooperative Agreement AID-674-A-17-00012, March 1, 2021, to February 28, 2022	10/24/2022	N/A	\$0	\$0	\$0
USAID	4-674-23-012-R	N/A	Financial Audit of USAID Resources Managed by Africa Resources Centre in Multiple Countries Under Cooperative Agreement 72067419CA00007, January 1 to December 31, 2021	11/01/2022	N/A	\$0	\$0	\$0
USAID	4-674-23-013-R	N/A	Financial Audit of USAID Resources Managed by Wits Health Consortium in Multiple Countries Under Multiple Awards, January 1 to December 31, 2021	11/01/2022	N/A	\$0	\$0	\$0
USAID	4-674-23-015-R	N/A	Financial Audit of USAID Resources Managed by mothers2mothers South Africa NPC in Multiple Countries Under Multiple Awards, January 1 to December 31, 2021	11/01/2022	N/A	\$0	\$0	\$0
USAID	4-674-23-045-R	1	Financial Audit of USAID Resources Managed by BroadReach Healthcare (Pty) Ltd in South Africa Under Cooperative Agreement 72067418CA00024, January 1 to December 31, 2021	01/13/2023	2/7/2023	\$527,091	\$0	\$0
USAID	4-674-23-045-R	2	Financial Audit of USAID Resources Managed by BroadReach Healthcare (Pty) Ltd in South Africa Under Cooperative Agreement 72067418CA00024, January 1 to December 31, 2021	01/13/2023	2/7/2023	\$0	\$0	\$0
USAID	4-674-23-045-R	3	Financial Audit of USAID Resources Managed by BroadReach Healthcare (Pty) Ltd in South Africa Under Cooperative Agreement 72067418CA00024, January 1 to December 31, 2021	01/13/2023	2/7/2023	\$0	\$0	\$0
USAID	4-674-23-046-R	N/A	Financial Audit of USAID Resources Managed by Networking HIV & AIDS Community of Southern Africa Under Multiple Agreements, April 1, 2021, to March 31, 2022	01/13/2023	N/A	\$0	\$0	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	4-674-23-047-R	N/A	Financial Audit of USAID Resources Managed by THINK Tuberculosis and HIV Investigative Network (RF.) NPC in South Africa Under Multiple Awards, March 1, 2021, to February 28, 2022	01/19/2023	N/A	\$0	\$0	\$0
USAID	4-674-23-048-R	N/A	Financial Audit of USAID Resources Managed by Children in Distress Network in South Africa Under Cooperative Agreement 72067418CA00030, April 1, 2021, to March 31, 2022	01/19/2023	N/A	\$0	\$0	\$0
USAID	4-680-23-051-R	N/A	Financial Audit of USAID Resources Managed by SIA N'SON NGO in Benin Under Cooperative Agreement 72068020CA00002, January 1 to December 31, 2021	01/24/2023	N/A	\$0	\$0	\$0
USAID	4-680-23-052-R	N/A	Financial Audit of USAID Resources Managed by Organization for Sustainable Development, Strengthening and Self-Promotion of Community Structures in Benin Under Cooperative Agreement 72068020CA00003, January 1 to December 31, 2021	01/25/2023	N/A	\$0	\$0	\$0
USAID	4-680-23-054-R	N/A	Financial Audit of USAID Resources Managed by Bureau des Projets de Développement des Oeuvres Sociales ONG in Benin Under Cooperative Agreement 72068020CA00001, January 1 to December 31, 2021	02/06/2023	N/A	\$0	\$0	\$0
USAID	4-685-23-026-R	1	Financial Audit of USAID Resources Managed by National Land Observatory of Burkina Faso Under Cooperative Agreement 72068519CA00007, January 1 to December 31, 2021	11/16/2022	Pending	\$0	\$0	\$0
USAID	4-685-23-027-R	1	Financial Audit of USAID Resources Managed by Ministry of Health and Social Welfare/National Malaria Control Program in Senegal Under Multiple Implementing Letters, January 1 to December 31, 2021	11/16/2022	Pending	\$265,587	\$175,789	\$0
USAID	4-685-23-027-R	2	Financial Audit of USAID Resources Managed by Ministry of Health and Social Welfare/National Malaria Control Program in Senegal Under Multiple Implementing Letters, January 1 to December 31, 2021	11/16/2022	Pending	\$0	\$0	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	4-685-23-027-R	3	Financial Audit of USAID Resources Managed by Ministry of Health and Social Welfare/National Malaria Control Program in Senegal Under Multiple Implementing Letters, January 1 to December 31, 2021	11/16/2022	Pending	\$0	\$0	\$0
USAID	4-685-23-035-R	1	Financial Audit of USAID Resources Managed by Government of Senegal Ministry of National Education Under Multiple Sub Activity Implementation Letters, January 1 to December 31, 2021	12/02/2022	Pending	\$0	\$0	\$0
USAID	4-685-23-044-R	1	Financial Audit of USAID Resources Managed by African Center for Advanced Studies in Management in Multiple Countries Under Cooperative Agreement AID-685-A-16-00001, January 1 to December 31, 2021	01/11/2023	Pending	\$0	\$0	\$0
USAID	4-687-23-011-R	N/A	Financial Audit of USAID Resources Managed by Institut Pasteur de Madagascar Under Cooperative Agreement 72068719CA00001, January to December 31, 2021	10/24/2022	N/A	\$0	\$0	\$0
USAID	5-176-23-003-R	N/A	Financial Audit of Enhancing Employability and Civic Engagement of Youth in Kyrgyz Republic Managed by Kyrgyzstan Mountain Societies Development Support Programme, Award AID-176-A-17-00002, January 1, 2020 through December 31, 2021	01/06/2023	N/A	\$0	\$0	\$0
USAID	5-306-23-001-N	1	Financial and Closeout Audits of the Schedule of Expenditures of USAID Awards for Multiple Contracts in Afghanistan Managed by DAI Global LLC, December 1, 2018, to March 31, 2021	11/02/2022	Pending	\$224,063	\$0	\$0
USAID	5-306-23-001-N	2	Financial and Closeout Audits of the Schedule of Expenditures of USAID Awards for Multiple Contracts in Afghanistan Managed by DAI Global LLC, December 1, 2018, to March 31, 2021	11/02/2022	Pending	\$0	\$0	\$0
USAID	5-306-23-002-N	1	Closeout Audit of Challenge Tuberculosis Project in Afghanistan, Cooperative Agreement 306-AID-OAA-A-14-00029, Managed by KNCV Tuberculosis Foundation, October 1, 2018 through to March 31, 2020	11/29/2022	Pending	\$73,742	\$52,500	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	5-306-23-002-N	2	Closeout Audit of Challenge Tuberculosis Project in Afghanistan, Cooperative Agreement 306-AID-OAA-A-14-00029, Managed by KNCV Tuberculosis Foundation, October 1, 2018 through to March 31, 2020	11/29/2022	Pending	\$0	\$0	\$0
USAID	5-306-23-002-N	3	Closeout Audit of Challenge Tuberculosis Project in Afghanistan, Cooperative Agreement 306-AID-OAA-A-14-00029, Managed by KNCV Tuberculosis Foundation, October 1, 2018 through to March 31, 2020	11/29/2022	Pending	\$0	\$0	\$0
USAID	5-306-23-003-N	N/A	Financial Audit of the Schedule of Expenditures of USAID Awards Under the Assistance for the Development of Afghan Legal Access and Transparency Program in Afghanistan, Managed by Checchi and Company Consulting, Inc., July 1, 2020, to April 30, 2021	12/16/2022	N/A	\$0	\$0	\$0
USAID	5-386-23-001-Q	N/A	Quality Control Review of the Audit Documentation for the Financial Audits Conducted by Kumar Mittal & Co. for USAID/India's Awards, April 1, 2020, to March 31, 2021 (5-386-23-001-Q)	03/23/2023	N/A	\$0	\$0	\$0
USAID	5-386-23-010-R	N/A	Audit of the Accountability Leadership by Local Communities for Inclusive, Enabling Services Project in India Managed by Resource Group for Education and Advocacy for Community Health, Award 72038619CA00004, April 1, 2021 - March 31, 2022	03/28/2023	N/A	\$0	\$0	\$0
USAID	5-388-23-002-R	N/A	Financial Audit of USAID Awards in Bangladesh Managed by the Social Marketing Company for the Period from August 16, 2020 to September 30, 2021	11/03/2022	N/A	\$0	\$0	\$0
USAID	5-391-23-006-R	N/A	Financial Audit of USAID Awards Managed by Halcrow Pakistan (Pvt) Limited in Pakistan, January 1 to December 31, 2021	01/31/2023	N/A	\$0	\$0	\$0
USAID	5-391-23-011-R	1	Financial Audit of Sindh Municipal Services Delivery Program in Pakistan Managed by the Government of Sindh Planning and Development Department, Award 391-	03/29/2023	Pending	\$2,371,433	\$0	\$0



Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
			PEPA-DG-S-MSP-2011-01, July 1, 2020 to June 30, 2021					
USAID	5-438-23-004-R	I	Financial Audit of the Business Excellence for Sustainability and Transparency Project in Mongolia Managed by Development Solutions NGO Under award 72043820CA00001, January 1, 2021 to December 31, 2021	01/06/2023	Pending	\$0	\$0	\$0
USAID	5-440-23-001-R	N/A	Financial Audit of the Disabilities Integration of Services and Therapies Network for Capacity and Treatment Project in Vietnam, Managed by Sustainable Health Development Center, for the Fiscal Year Ending December 31, 2021	10/27/2022	N/A	\$0	\$0	\$0
USAID	5-442-23-007-R	I	Financial Audit of USAID Resources Managed by Khmer HIV/AIDS NGO Alliance in Cambodia, for the Year Ended December 31, 2021	02/01/2023	3/28/2023	\$0	\$0	\$0
USAID	5-492-23-008-R	N/A	Financial Audit of USAID Resources Managed by Philippine Business for Education, Inc. in the Philippines, January 1 to December 31, 2021	02/24/2023	N/A	\$0	\$0	\$0
USAID	5-492-23-009-R	N/A	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, Inc. Award 72049219CA00003, for the Year Ending December 31, 2021	02/27/2023	N/A	\$0	\$0	\$0
USAID	5-497-23-005-R	I	Financial Audit of the Enhanced MDR-TB Services Project in Indonesia Managed by Majelis Pembina Kesehatan Umum Pimpinan Pusat Muhammadiyah Under award 72049720CA00001, March 18, 2020 to December 31, 2021	01/31/2023	Pending	\$0	\$0	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	5-497-23-005-R	2	Financial Audit of the Enhanced MDR-TB Services Project in Indonesia Managed by Majelis Pembina Kesehatan Umum Pimpinan Pusat Muhammadiyah Under award 72049720CA00001, March 18, 2020 to December 31, 2021	01/31/2023	Pending	\$0	\$0	\$0
USAID	8-000-23-001-M	N/A	Direct Budget Support: Ukraine Supplemental Appropriations Act, 2023, Mandated Assessment	01/05/2023	N/A	\$0	\$0	\$0
USAID	8-111-23-003-N	N/A	Audit of the Schedule of Expenditures of Territorial Development Fund of Armenia, Local Governance Reform Project in Armenia, Grant Agreement 111-IL-15-0003, January 1 to December 31, 2021	01/09/2023	N/A	\$0	\$0	\$0
USAID	8-111-23-003-Q	N/A	Quality Control Review of Grant Thornton CJSC, Audit of Fund Accountability Statement of Territorial Development Fund of Armenia, Local Governance Reform Program in Armenia, Cooperative Agreement 111-IL-15-0003, January 1 to December 31, 2019	02/28/2023	N/A	\$0	\$0	\$0
USAID	8-111-23-010-R	N/A	Audit of Schedule of Expenditures of Communities Finance Officers Association, Civic Engagement in Local Governance Project in Armenia, Cooperative Agreement AID-111-A-14-00004, January 1 to December 31, 2021	01/19/2023	N/A	\$0	\$0	\$0
USAID	8-111-23-012-R	1	Audit of the Schedule of Expenditures of Center for Agribusiness and Rural Development Foundation, Rural Economic Development- New Economic Opportunities Program in Armenia, Cooperative Agreement 7201119CA00001, January 1 to December 31, 2021	01/31/2023	Pending	\$0	\$0	\$0
USAID	8-111-23-016-R	N/A	Audit of the Schedule of Expenditures of Eurasia Partnership Foundation Under Multiple Awards in Armenia, January 1 to December 31, 2021	02/22/2023	N/A	\$0	\$0	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	8-117-23-004-R	N/A	Audit of the Schedule of Expenditures of Promo-LEX Association Under Multiple Awards in Moldova, January 1 to December 31, 2021	11/16/2022	N/A	\$0	\$0	\$0
USAID	8-117-23-005-R	N/A	Audit of the Schedule of Expenditures of National Association of ICT Companies, Development of Information and Communication Technology Excellence Center Project in Moldova, Cooperative Agreement AID-117-A-15-00002, January 1 to December 31, 2021	11/23/2022	N/A	\$0	\$0	\$0
USAID	8-117-23-013-R	N/A	Audit of the Schedule of Expenditures of the National Association of Information and Communications Technology Companies Under Multiple Awards in Moldova, January 1 to December 31, 2018	02/13/2023	N/A	\$0	\$0	\$0
USAID	8-121-23-007-R	N/A	Audit of the Schedule of Expenditures of Ednannia (Joining Forces) - Initiative Center to Support Social Action, Ukraine Civil Society Sectoral Support Activity Program, Cooperative Agreement 72012119CA00003, January 1 to December 31, 2021	12/27/2022	N/A	\$0	\$0	\$0
USAID	8-121-23-014-R	N/A	Audit of the Schedule of Expenditures of All-Ukrainian Network of People Living with HIV/AIDS Under Multiple Awards in Ukraine, January 1 to December 31, 2021	02/13/2023	N/A	\$0	\$0	\$0
USAID	8-121-23-018-R	N/A	Audit of the Schedule of Expenditures of All-Ukrainian Public Organization "Civil Network OPORA", Domestic Oversight of Political Processes in Ukraine Program, Cooperative Agreement AID-121-A-12-0004, January 1 to December 31, 2021	02/23/2023	N/A	\$0	\$0	\$0
USAID	8-121-23-020-R	N/A	Audit of the Schedule of Expenditures of Dixi Group, Energy Sector Transparency Program in Ukraine, Cooperative Agreement 72012119CA00001, January 1 to December 31, 2021	03/29/2023	N/A	\$0	\$0	\$0
USAID	8-121-23-021-R	N/A	Audit of the Schedule of Expenditures of Civic Association: Ukrainian Helsinki Human Rights Union Under Multiple Awards, January 1 to December 31, 2021	03/29/2023	N/A	\$0	\$0	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	8-165-23-008-R	N/A	Audit of the Schedule of Expenditures of Macedonian Civic Education Center Under Multiple Awards in North Macedonia, January 1 to December 31, 2021	12/28/2022	N/A	\$0	\$0	\$0
USAID	8-168-23-002-Q	N/A	Quality Control Review on Audit Firm, BDO Bosnia and Herzegovina's 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	01/30/2023	N/A	\$0	\$0	\$0
USAID	8-168-23-006-R	N/A	Audit of the Schedule of Expenditures of Centers for Civic Initiatives Tuzla Under Multiple Awards in Bosnia and Herzegovina, January 1 to December 31, 2021	11/29/2022	N/A	\$0	\$0	\$0
USAID	8-168-23-009-R	N/A	Audit of the Schedule of Expenditures of Institute for Youth Development (KULT) Under Multiple Awards in Bosnia and Herzegovina, January 1 to December 31, 2021	12/28/2022	N/A	\$0	\$0	\$0
USAID	8-169-23-015-R	N/A	Audit of the Schedule of Expenditures of Foundation Propulsion Fund, Media Initiatives and Partnerships Support Project in Serbia, Cooperative Agreement 72016919CA00002, January 1 to December 31, 2021	02/15/2023	N/A	\$0	\$0	\$0
USAID	8-263-23-002-P	1	Higher Education Programs: USAID/Egypt Could Better Use Information to Set Performance Indicator Targets and Gauge Results	03/29/2023	3/29/2023	\$0	\$0	\$0
USAID	8-263-23-002-P	2	Higher Education Programs: USAID/Egypt Could Better Use Information to Set Performance Indicator Targets and Gauge Results	03/29/2023	Pending	\$0	\$0	\$0
USAID	8-263-23-002-P	3	Higher Education Programs: USAID/Egypt Could Better Use Information to Set Performance Indicator Targets and Gauge Results	03/29/2023	3/29/2023	\$0	\$0	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	8-263-23-002-R	N/A	Audit of the Schedule of Expenditures of Finance & Banking Consultants International, Sustainable Services Activity Project in Egypt, Cooperative Agreement 72026320CA00005, August 13, 2020, to December 31, 2021	10/27/2022	N/A	\$0	\$0	\$0
USAID	8-267-23-001-D	N/A	Independent Audit Report on IFES's and IRI's Direct Costs Incurred and Billed Through the Consortium for Elections and Political Process Strengthening Under USAID/Iraq Cooperative Agreement 72026718LA00002, October 1, 2020, to September 30, 2021	10/26/2022	N/A	\$0	\$0	\$0
USAID	8-267-23-002-D	N/A	Independent Audit Report on Costs Incurred and Billed by Chemonics International, Inc. in Iraq Under USAID Indefinite Delivery, Indefinite Quantity Contract 72026719D00001, September 30, 2019 to September 30, 2021	12/15/2022	N/A	\$0	\$0	\$0
USAID	8-267-23-003-D	1	Independent Audit Report on the Statement of Proposed Direct Costs of Catholic Relief Services, United States Conference of Catholic Bishops and Affiliates in Iraq, Cooperative Agreement 72026718CA00001, June 14, 2018, to September 30, 2021	12/27/2022	Pending	\$54,008	\$0	\$0
USAID	8-267-23-003-D	2	Independent Audit Report on the Statement of Proposed Direct Costs of Catholic Relief Services, United States Conference of Catholic Bishops and Affiliates in Iraq, Cooperative Agreement 72026718CA00001, June 14, 2018, to September 30, 2021	12/27/2022	Pending	\$0	\$0	\$0
USAID	8-267-23-004-D	1	Independent Audit Report on the Statement of Proposed Direct Costs of Catholic Relief Services, United States Conference of Catholic Bishops and Affiliates in Iraq, Cooperative Agreement 720AAD19GR00001, September 30, 2019, to September 30, 2021	12/28/2022	Pending	\$112,955	\$0	\$0
USAID	8-267-23-004-D	2	Independent Audit Report on the Statement of Proposed Direct Costs of Catholic Relief Services, United States Conference of Catholic Bishops and Affiliates in Iraq, Cooperative Agreement 720AAD19GR00001, September 30, 2019, to September 30, 2021	12/28/2022	Pending	\$0	\$0	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	8-267-23-005-D	1	Independent Audit Report on International Business & Technical Consultants Inc.'s Costs Incurred and Billed, Task Order AID-267-TO-17-0001, Performance Management and Support Program in Iraq, October 1, 2019, to January 31, 2021	12/29/2022	Pending	\$3,134,859	\$3,134,859	\$0
USAID	8-267-23-005-D	2	Independent Audit Report on International Business & Technical Consultants Inc.'s Costs Incurred and Billed, Task Order AID-267-TO-17-0001, Performance Management and Support Program in Iraq, October 1, 2019, to January 31, 2021	12/29/2022	Pending	\$0	\$0	\$0
USAID	8-267-23-006-D	N/A	Independent Audit Report on Costs Incurred and Billed by DAI Global, LLC Under USAID/Iraq Contract AID-267-H-17-00001, October 1, 2019, to September 30, 2020	02/15/2023	N/A	\$0	\$0	\$0
USAID	8-268-23-003-R	N/A	Audit of the Schedule of Expenditures of Berytech Foundation, Lebanon Investment Initiative Project, Cooperative Agreement 72026819CA00005, September 1, 2019 to December 31, 2020	11/01/2022	N/A	\$0	\$0	\$0
USAID	8-268-23-017-R	N/A	Audit of the Schedule of Expenditures of Rene Moawad Foundation Under Multiple Awards in Lebanon, January 1 to December 31, 2019	02/23/2023	N/A	\$0	\$0	\$0
USAID	8-268-23-019-R	N/A	Closeout Audit of the Schedule of Expenditures of Caritas, Building Alliance for Local Advancement, Development and Investment Program in Lebanon, Cooperative Agreement AID-268-A-12-00005, January 1, 2021, to June 10, 2022	02/28/2023	N/A	\$0	\$0	\$0
USAID	8-278-23-001-P	1	Jordan Cash Transfer Program: USAID Generally Followed the Grant Agreement and Agency Policy With Some Due Diligence Exceptions	11/17/2022	11/17/2022	\$0	\$0	\$0
USAID	8-278-23-001-P	2	Jordan Cash Transfer Program: USAID Generally Followed the Grant Agreement and Agency Policy With Some Due Diligence Exceptions	11/17/2022	11/17/2022	\$0	\$0	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	8-278-23-001-Q	N/A	Quality Control Review on Ernst & Young Jordan, Closeout Audit of Fund Accountability Statement of Arabtech Jardaneh Engineers & Architects LTD., Water Sector Infrastructure Project in Jordan, Contract AID-278-C-15-00011, January 1, 2019 to June 28, 2020	10/25/2022	N/A	\$0	\$0	\$0
USAID	8-278-23-001-R	N/A	Audit of the Schedule of Expenditures of The Independent Election Commission of Jordan, IEC Partnership Program in Jordan, Implementation letter 278-IL-DO2-IEC-IPP-01, January 1 to December 31, 2021	10/25/2022	N/A	\$0	\$0	\$0
USAID	8-278-23-002-N	N/A	Closeout Audit of the Schedule of Expenditures of Questscope, Non-Formal Education Program in Jordan, Cooperative Agreement AID-278-A-16-00001, January 1, 2021, to May 31, 2022	12/15/2022	N/A	\$0	\$0	\$0
USAID	8-278-23-011-N	N/A	Close-out Audit of the Schedule of Expenditures of Bidaya Corporate Communications, Outreach and Communication Services Project in Jordan, contract AID-278-C-17-00002, January 1, 2021, to July 31, 2022	03/23/2023	N/A	\$0	\$0	\$0
USAID	8-278-23-011-R	N/A	Audit of the Schedule of Expenditures of the Ministry of Education, Partnership for Education II Project in Jordan, Implementation Letter 278-IL-DO3-EDY-MOE-005, July 29, 2020, to December 31, 2021	01/25/2023	N/A	\$0	\$0	\$0
USAID	8-278-23-014-N	N/A	Audit of the Schedule of Expenditures of Engicon Co., Management Engineering Services Contract-Phase II, Non-Revenue Water Project in Jordan, Contract 72027820C00002, January 2 to December 31, 2021	03/29/2023	N/A	\$0	\$0	\$0
USAID	8-294-23-001-N	N/A	Audit of the Schedule of Expenditures of Akko Center for Arts and Technology, Full Steam Ahead Program in West Bank and Gaza, Cooperative Agreement 72029418CA00001, January 1 to December 31, 2021	11/29/2022	N/A	\$0	\$0	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	8-294-23-001-O	N/A	Examination of Hapoel Katamon Jerusalem Football Club's Compliance With the Terms and Conditions of Fixed Amount Grant 72029420FA00001, Katamon Striking for Equality in Jerusalem Project in West Bank and Gaza, June 29, 2020, to December 31, 2021	02/13/2023	N/A	\$0	\$0	\$0
USAID	8-294-23-004-N	1	Audit of the Schedule of Expenditures of Catholic Relief Services, ERR- COVID 19 Component Activity Under Envision Gaza 2020 Program in West Bank & Gaza, Cooperative Agreement AID-294-A-16-00002, April 22, 2021 to April 20, 2022	02/14/2023	Pending	\$39,811	\$0	\$0
USAID	8-294-23-004-N	2	Audit of the Schedule of Expenditures of Catholic Relief Services, ERR- COVID 19 Component Activity Under Envision Gaza 2020 Program in West Bank & Gaza, Cooperative Agreement AID-294-A-16-00002, April 22, 2021 to April 20, 2022	02/14/2023	Pending	\$0	\$0	\$0
USAID	8-294-23-005-N	1	Audit of the Schedule of Expenditures of Unistream, Pillars of Shared Society: Springboard to a Better Future Program in West Bank and Gaza, Cooperative Agreement 72029419CA00002, January 1 to December 31, 2021.	02/15/2023	Pending	\$136,467	\$136,467	\$0
USAID	8-294-23-005-N	2	Audit of the Schedule of Expenditures of Unistream, Pillars of Shared Society: Springboard to a Better Future Program in West Bank and Gaza, Cooperative Agreement 72029419CA00002, January 1 to December 31, 2021.	02/15/2023	Pending	\$0	\$0	\$0
USAID	8-294-23-006-N	N/A	Audit of the Schedule of Expenditures of Hand in Hand: Center for Jewish – Arab Education, Mainstreaming Shared Society Program in West Bank and Gaza, Cooperative Agreement 72029418CA00005, January 1 to December 31, 2021	02/22/2023	N/A	\$0	\$0	\$0
USAID	8-294-23-007-N	N/A	Audit of the Schedule of Expenditures of Peres Center for Peace and Innovation, Under the Same Green Roof Program in West Bank and Gaza, Cooperative Agreement 72029420CA00002, June 27, 2020 to December 31, 2021.	02/23/2023	N/A	\$0	\$0	\$0



Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
USAID	8-294-23-008-N	I	Audit of the Schedule of Expenditures of Tsofen High Technology Centers, Tech Bridges Project in West Bank and Gaza, Cooperative Agreement 72029418CA00004, January 1 to December 31, 2021	02/23/2023	Pending	\$0	\$0	\$0
USAID	8-294-23-009-N	N/A	Closeout Audit of the Schedule of Expenditures of USAID Award Managed by the Palestinian Authority, Through the Ministry of Finance in West Bank and Gaza, Debt Relief Grant Agreement 294-CT-00-21-00001-00, September 22 to December 21, 2021	02/28/2023	N/A	\$0	\$0	\$0
USAID	8-294-23-010-N	N/A	Audit of the Schedule of Expenditures of Peace Players International, Champions for Peace Initiative Program in West Bank and Gaza, Cooperative Agreement 72029420CA00004, June 29, 2020, to December 31, 2021	03/22/2023	N/A	\$0	\$0	\$0
USAID	8-294-23-012-N	I	Audit of the Schedule of Expenditures of Middle East Education Through Technology, Northern Innovators Program in West Bank and Gaza, Cooperative Agreement 294-20-CA-0001, June 26, 2020 to December 31, 2021.	03/23/2023	Pending	\$0	\$0	\$0
USAID	8-294-23-013-N	N/A	Audit of the Schedule of Expenditures of Ein Dor Museum, Youth United Against Racism Program in West Bank and Gaza, Cooperative Agreement 72029418CA00003, January 1 to December 31, 2021.	03/24/2023	N/A	\$0	\$0	\$0
USAID	9-512-23-003-R	N/A	Financial Audit of Instituto Internacional de Educação do Brasil Under Two Awards in Brazil, for the Year Ended December 31, 2021	10/24/2022	N/A	\$0	\$0	\$0
USAID	9-514-23-001-N	N/A	Financial Audit of the Producers to Market Alliance Program in Colombia, Managed by FINTRAC, INC., Contract AID-514-C-17-00002, October 1, 2019, to September 30, 2021	02/08/2023	N/A	\$0	\$0	\$0
USAID	9-514-23-002-R	N/A	Financial Audit of the Productive Entrepreneurship for Peace Program in Colombia, Managed by Banco De Las Microfinanzas - Bancamía S.A. Cooperative	10/24/2022	N/A	\$0	\$0	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
			Agreement 72051419CA00001, January 1 to December 31, 2021					
USAID	9-514-23-004-R	N/A	Financial Audit of the Cacao Effect Project in Colombia Managed by Fundación Luker, Cooperative Agreement 72051419CA00005, January 1 to December 31, 2021	11/07/2022	N/A	\$0	\$0	\$0
USAID	9-517-23-010-R	N/A	Closeout Financial Audit of the At-Risk Youth Initiative in Dominican Republic Managed by Entrena, SRL, Cooperative Agreement AID-517-A-12-00002, January 1 to June 4, 2022	02/06/2023	N/A	\$0	\$0	\$0
USAID	9-520-23-007-R	1	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, 2021	01/06/2023	Pending	\$0	\$0	\$0
USAID	9-520-23-007-R	2	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, 2021	01/06/2023	Pending	\$0	\$0	\$0
USAID	9-521-23-009-R	N/A	Closeout Financial Audit of the Counter-Trafficking in Persons Project in Haiti, Managed by Lumos Foundation, Cooperative Agreement 72052119CA00003, January 1, 2021, to June 30, 2022	01/27/2023	N/A	\$0	\$0	\$0
USAID	9-522-23-005-R	1	Financial Audit of Directorate of Major Infrastructure of FHIS/SEDECOAS Under Multiple Awards in Honduras, January 1, 2019, to December 31, 2020	11/28/2022	3/16/2023	\$0	\$0	\$0
USAID	9-522-23-006-R	N/A	Financial Audit of the Consejo Nacional Anticorrupción Program in Honduras, Managed by Consejo Nacional Anticorrupción, Cooperative Agreement	12/13/2022	N/A	\$0	\$0	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Questioned Costs	Unsupported Questioned Costs	Funds Put to Better Use
			AID-522-A-17-00001, January 1 to December 31, 2021					
USAID	9-522-23-011-R	I	Financial Audit of the Dry Corridor Activity in Honduras, Managed by the Millennium Challenge Account, Grant Agreement 522-0502, January 1 to December 31, 2021	02/17/2023	Pending	\$0	\$0	\$0
USAID	9-522-23-012-R	N/A	Financial Audit of the Building Resilience Through Markets and Sustainable Coffee Production in the West of Honduras Project, Managed by COHONDUCAFE Foundation, Cooperative Agreement 72052218CA00001, January 1 to December 31, 2021	03/21/2023	N/A	\$0	\$0	\$0
USAID	9-522-23-013-R	N/A	Financial Audit of Directorate of Major Infrastructure of FHIS/SEDECOAS Under Multiple Awards in Honduras, January 1 to December 31, 2021	03/27/2023	N/A	\$0	\$0	\$0
USAID	9-527-23-001-R	N/A	Financial Audit of the Sustainable Management of Forest Concessions Project, Managed by Green Gold Forestry Perú S.A., Cooperative Agreement 72052721CA00004, March 22, 2021, to December 31, 2021	10/24/2022	N/A	\$0	\$0	\$0
USAID	9-532-23-008-R	N/A	Financial Audit of the Jamaica HIV Activity, Managed by Jamaica AIDS Support for Life, Cooperative Agreement 72053219CA00001, January 1, 2021, to December 31, 2021	01/20/2023	N/A	\$0	\$0	\$0
USAID	E-698-23-001-M	N/A	USAID Bureau for Africa's Approach to Strategic Workforce Management Reflected Agency-Wide Challenges	02/21/2023	N/A	\$0	\$0	\$0
<b>Grand Totals</b>						<b>\$9,211,206</b>	<b>\$4,419,344</b>	<b>\$0</b>

## Appendix C. List of Reports and Recommendations (Financial Audits, Performance Audits, and Nonaudits) Issued Prior to October 1, 2022 Without Final Action (including the Potential Costs Savings) as of March 31, 2023 §5(a)(2)

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Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Final Action Target Date	Potential Cost Savings
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	12/04/2020	12/4/2020	5/30/2021	\$0
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	\$0
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	\$0
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	\$0
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	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Final Action Target Date	Potential Cost Savings
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	\$0
Inter-American Foundation (IAF)	A-IAF-22-002-C	8	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	\$0
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	\$0
<b>Grand Totals</b>							\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Final Action Target Date	Potential Cost Savings
Millennium Challenge Corporation (MCC)	0-MCC-22-016-C	1	Assessment of MCC's Charge Card Programs Showed Low Risk of Improper Purchases and Payments in FY 2021	09/27/2022	9/27/2022	4/27/2023	\$0
Millennium Challenge Corporation (MCC)	0-MCC-22-016-C	4	Assessment of MCC's Charge Card Programs Showed Low Risk of Improper Purchases and Payments in FY 2021	09/27/2022	9/27/2022	4/27/2023	\$0
Millennium Challenge Corporation (MCC)	3-MCC-21-007-N	1	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	04/27/2021	9/27/2021	3/14/2022	\$987,010

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Final Action Target Date	Potential Cost Savings
Millennium Challenge Corporation (MCC)	3-MCC-21-007-N	2	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	04/27/2021	3/14/2022	3/14/2022	\$0
Millennium Challenge Corporation (MCC)	3-MCC-22-009-N	1	Financial Audit of MCC Resources Managed by MCA-Niger Under the Compact Agreement, April 1, 2020, to September 30, 2020	02/28/2022	3/23/2022	6/30/2023	\$70,131
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	12/02/2021	12/2/2021	5/27/2022	\$0
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	12/02/2021	12/2/2021	3/15/2024	\$0
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	12/02/2021	12/2/2021	9/15/2023	\$0
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	12/02/2021	12/2/2021	8/31/2022	\$0
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	12/02/2021	12/2/2021	8/24/2022	\$0
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	12/02/2021	12/2/2021	8/31/2022	\$0
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	12/02/2021	12/2/2021	3/25/2022	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Final Action Target Date	Potential Cost Savings
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	09/02/2021	3/4/2022	9/15/2023	\$0
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	11/08/2021	11/8/2021	6/30/2023	\$0
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	11/08/2021	11/8/2021	6/30/2023	\$0
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	11/08/2021	11/8/2021	9/30/2023	\$0
<b>Grand Totals</b>							\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Final Action Target Date	Potential Cost Savings
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	11/07/2021	11/7/2021	9/30/2023	\$0
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	11/08/2021	11/8/2021	3/31/2022	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Final Action Target Date	Potential Cost Savings
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	11/08/2021	11/8/2021	11/30/2021	\$0
<b>Grand Totals</b>							\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Final Action Target Date	Potential Cost Savings
USAID	3-000-14-001-E	1	Southern Africa Enterprise Development Fund, OMB Circular A-133 Audit Report for Fiscal Year Ended September 30, 2012	12/04/2013	6/17/2014	12/31/2023	\$1,109,459
USAID	3-000-14-001-E	3	Southern Africa Enterprise Development Fund, OMB Circular A-133 Audit Report for Fiscal Year Ended September 30, 2012	12/04/2013	6/17/2014	12/31/2023	\$1,300,000
USAID	3-000-16-006-N	1	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	03/11/2016	8/14/2017	12/31/2023	\$2,808,970
USAID	3-000-18-003-I	1	Audit of Incurred Costs for AMEX International, Inc. for the Fiscal Years Ended December 31, 2008 Through 2010	10/30/2017	7/22/2019	12/31/2023	\$3,169,020
USAID	3-000-18-008-N	4	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	02/20/2018	9/17/2018	12/31/2022	\$5,588,215



Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Final Action Target Date	Potential Cost Savings
USAID	3-000-19-031-I	1	Independent Accountant's Report of International Relief and Development Incurred Cost Audit for the Years Ending December 31, 2009, 2011, 2012, 2013, and 2014	07/10/2019	8/1/2022	4/1/2027	\$4,407,986
USAID	3-000-20-003-I	1	Performance Audit Report on the Adequacy of Integra Government Services International, LLC's Accounting System Administration	11/26/2019	10/20/2020	3/31/2023	\$0
USAID	3-000-21-004-D	2	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	01/19/2021	9/17/2021	5/1/2023	\$0
USAID	3-000-21-020-R	1	Financial Audit of Hanns R. Neumann Stiftung Under Cooperative Agreement AID-OAA-A-16-00043 for the Year Ended December 31, 2017	06/23/2021	2/17/2023	6/30/2023	\$224,596
USAID	3-000-21-037-I	2	Examination of Costs Claimed by Nexant, Inc. for Fiscal Years ended December 31, 2016 and 2017	04/30/2021	10/19/2021	4/28/2023	\$0
USAID	3-000-22-007-D	2	Audit of Associates in Rural Development, Inc.'s Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Year 2016	01/24/2022	7/15/2022	6/17/2023	\$0
USAID	3-000-22-008-D	1	Audit of Dexis Interactive, Inc.'s (dba Dexis Consulting Group) Proposed Amounts on Select Unsettled Flexibly Priced Contracts for FYs 2018 and 2019	01/24/2022	3/21/2023	3/16/2024	\$24,648,421
USAID	3-000-22-008-D	2	Audit of Dexis Interactive, Inc.'s (dba Dexis Consulting Group) Proposed Amounts on Select Unsettled Flexibly Priced Contracts for FYs 2018 and 2019	01/24/2022	3/21/2023	3/16/2024	\$0
USAID	3-000-22-009-D	1	Audit of ECODIT LLC'S Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Year 2018	02/09/2022	8/9/2022	7/31/2023	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Final Action Target Date	Potential Cost Savings
USAID	3-000-22-010-D	1	Audit of Associates in Rural Development, Inc. Proposed Amounts on Select Unsettled Flexibly Priced Contracts for Fiscal Year 2017	02/24/2022	8/2/2022	7/27/2023	\$558,356
USAID	3-000-22-010-D	2	Audit of Associates in Rural Development, Inc. Proposed Amounts on Select Unsettled Flexibly Priced Contracts for Fiscal Year 2017	02/24/2022	8/2/2022	7/28/2023	\$0
USAID	3-000-22-013-D	1	Audit Report on Environmental Incentives, LLC's Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Years 2018 and 2019	03/22/2022	9/13/2022	9/9/2023	\$200,032
USAID	3-000-22-013-D	2	Audit Report on Environmental Incentives, LLC's Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Years 2018 and 2019	03/22/2022	9/13/2022	9/9/2023	\$0
USAID	3-000-22-014-R	1	Financial Audit Report of Shell Foundation for the Year Ended December 31, 2018	04/22/2022	10/28/2022	10/21/2023	\$133,402
USAID	3-000-22-017-R	1	Financial Audit of Handicap International Federation Under Multiple Awards, for the Fiscal Year Ended December 31, 2019	06/09/2022	11/28/2022	11/23/2023	\$0
USAID	3-000-22-018-I	1	Examination of Incurred Costs Claimed on Flexibly Priced Contracts by Kimetrica, LLC for the Fiscal Year Ended December 31, 2018	03/17/2022	8/30/2022	8/29/2023	\$52,274
USAID	3-000-22-018-I	2	Examination of Incurred Costs Claimed on Flexibly Priced Contracts by Kimetrica, LLC for the Fiscal Year Ended December 31, 2018	03/17/2022	8/30/2022	8/29/2023	\$0
USAID	3-000-22-025-I	2	Examination Report of Incurred Costs Claimed on Flexibly Priced Contracts by International Business & Technical Consultants, Inc. for the Fiscal Year Ended December 31, 2018	05/26/2022	1/6/2023	1/4/2024	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Final Action Target Date	Potential Cost Savings
USAID	3-521-13-001-N	1	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	09/16/2013	9/30/2015	12/31/2023	\$148,754
USAID	3-521-13-001-N	2	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	09/16/2013	9/30/2015	12/31/2023	\$161,315
USAID	3-521-13-001-N	3	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	09/16/2013	9/30/2015	12/31/2022	\$40,000
USAID	3-521-13-001-N	4	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	09/16/2013	9/30/2015	12/31/2023	\$23,007
USAID	3-521-13-001-N	5	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	09/16/2013	9/30/2015	12/31/2023	\$10,978
USAID	3-521-13-001-N	6	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	09/16/2013	9/30/2015	12/31/2023	\$93,555
USAID	3-521-13-001-N	7	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	09/16/2013	9/30/2015	12/31/2023	\$16,291
USAID	4-000-17-132-R	1	Audit of USAID Resources Managed by African Development Solutions in Kenya Under Multiple Agreements, January 1 to December 31, 2014	07/26/2017	9/14/2020	12/31/2023	\$3,054,996
USAID	4-000-17-132-R	2	Audit of USAID Resources Managed by African Development Solutions in Kenya Under Multiple Agreements, January 1 to December 31, 2014	07/26/2017	2/8/2018	4/28/2023	\$101,902

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Final Action Target Date	Potential Cost Savings
USAID	4-000-19-129-R	1	Financial Audit of USAID Resources Managed by African Development Solutions in Multiple Countries Under Multiple Awards, January 1, 2015, to December 31, 2016	09/26/2019	9/15/2020	12/31/2023	\$855,847
USAID	4-605-22-092-R	1	Financial Audit of USAID Resources Managed by African Parks Network in Multiple Countries Under Multiple Awards, January 1 to December 31, 2021	09/12/2022	2/28/2023	6/30/2023	\$76,804
USAID	4-605-22-092-R	2	Financial Audit of USAID Resources Managed by African Parks Network in Multiple Countries Under Multiple Awards, January 1 to December 31, 2021	09/12/2022	2/28/2023	6/30/2023	\$0
USAID	4-611-16-003-N	1	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	01/26/2016	7/27/2016	12/31/2023	\$702,685
USAID	4-611-17-124-R	1	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	07/18/2017	3/15/2018	12/31/2023	\$69,856
USAID	4-611-17-164-R	1	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	09/20/2017	11/9/2017	12/31/2023	\$8,522
USAID	4-611-17-165-R	1	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	09/20/2017	12/6/2017	12/31/2023	\$156,500
USAID	4-611-17-166-R	1	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	09/20/2017	12/18/2017	12/31/2023	\$463,327
USAID	4-611-18-080-R	1	Audit of USAID Resources Managed by Women and Law in Southern Africa Research and Educational Trust in Zambia Under Agreement AID-611-A-13-00002, January 1, 2016, to December 31, 2016	04/16/2018	10/23/2018	12/31/2023	\$51,870

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Final Action Target Date	Potential Cost Savings
USAID	4-611-20-004-N	1	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	01/30/2020	6/9/2020	12/31/2023	\$1,192,504
USAID	4-611-20-004-N	2	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	01/30/2020	6/9/2020	12/31/2023	\$1,063,630
USAID	4-611-22-068-R	1	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	06/28/2022	1/12/2023	5/31/2023	\$314,788
USAID	4-612-22-096-R	1	Financial Audit of USAID Resources Managed by Farmers Union of Malawi Under Cooperative Agreement 72061219CA00004, December 1, 2019, to September 30, 2021	09/20/2022	2/28/2023	3/15/2023	\$48,122
USAID	4-613-19-004-N	1	Closeout Financial Audit of USAID Resources Managed by [REDACTED] Under Multiple Agreements, October 1, 2012, to June 26, 2018	12/18/2018	5/14/2019	12/31/2023	\$648,515
USAID	4-613-19-006-N	1	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	6/20/2019	12/31/2023	\$358,240
USAID	4-613-19-006-N	4	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	6/20/2019	12/31/2023	\$224,200
USAID	4-613-22-094-R	2	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	09/12/2022	3/2/2023	3/31/2023	\$0
USAID	4-613-22-094-R	3	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	09/12/2022	3/2/2023	3/31/2023	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Final Action Target Date	Potential Cost Savings
USAID	4-615-19-121-R	3	Financial Audit of USAID Resources Managed by Christian Aid in Multiple Countries Under Multiple Awards, April 1, 2017, to March 31, 2018	08/07/2019	10/24/2019	12/31/2023	\$193
USAID	4-615-22-066-R	1	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	06/22/2022	10/27/2022	4/30/2023	\$44,318
USAID	4-615-22-066-R	2	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	06/22/2022	10/27/2022	4/30/2023	\$0
USAID	4-615-22-084-R	1	Financial Audit of USAID Resources Managed by Kenya Conference of Catholic Bishops Under Cooperative Agreement 72061519CA00007, January 1 to December 31, 2021	08/11/2022	12/1/2022	5/19/2023	\$57,989
USAID	4-615-22-084-R	2	Financial Audit of USAID Resources Managed by Kenya Conference of Catholic Bishops Under Cooperative Agreement 72061519CA00007, January 1 to December 31, 2021	08/11/2022	12/1/2022	5/19/2023	\$0
USAID	4-615-22-089-R	1	Financial Audit of USAID Resources Managed by World Vision Kenya Under Cooperative Agreement 72061521CA00002, March 9 to September 30, 2021	09/01/2022	2/1/2023	6/30/2023	\$0
USAID	4-615-22-099-R	2	Financial Audit of USAID Resources Managed by Liverpool Voluntary Care and Treatment Health in Kenya Under Multiple Awards, October 1, 2020, to September 30, 2021	09/22/2022	3/2/2023	6/30/2023	\$0
USAID	4-617-22-059-R	1	Financial Audit of USAID Resources Managed by Uganda Protestant Medical Bureau Under Multiple Awards, July 1, 2020, to June 30, 2021	05/23/2022	10/24/2022	6/30/2023	\$0
USAID	4-617-22-059-R	2	Financial Audit of USAID Resources Managed by Uganda Protestant Medical Bureau Under Multiple Awards, July 1, 2020, to June 30, 2021	05/23/2022	10/24/2022	6/30/2023	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Final Action Target Date	Potential Cost Savings
USAID	4-617-22-077-R	1	Financial Audit of USAID Resources Managed by Multi Community Based Development Initiative in Uganda Under Multiple Awards, September 1, 2020, to September 30, 2021	07/27/2022	1/12/2023	6/30/2023	\$0
USAID	4-621-19-044-R	1	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	02/12/2019	8/12/2019	12/31/2023	\$243,662
USAID	4-623-18-001-N	1	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	5/21/2018	12/31/2023	\$17,468,497
USAID	4-623-18-001-N	4	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	5/21/2018	12/31/2023	\$4,437,040
USAID	4-623-19-016-N	1	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	09/27/2019	12/20/2019	12/31/2023	\$1,089,453
USAID	4-669-17-019-R	1	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	6/15/2017	5/31/2026	\$28,739
USAID	4-674-22-041-R	1	Financial Audit of USAID Resources Managed by Interactive Research and Development South Africa NPC Under Cooperative Agreement 72067420CA00001, January 1 to December 31, 2020	03/01/2022	5/3/2022	5/2/2023	\$0
USAID	4-674-22-041-R	2	Financial Audit of USAID Resources Managed by Interactive Research and Development South Africa NPC Under Cooperative Agreement 72067420CA00001, January 1 to December 31, 2020	03/01/2022	5/3/2022	5/2/2023	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Final Action Target Date	Potential Cost Savings
USAID	4-936-22-002-P	1	PEPFAR in Africa: USAID Can Take Additional Steps to Improve Controls Over Data Quality	09/14/2022	9/14/2022	9/14/2023	\$0
USAID	4-936-22-002-P	2	PEPFAR in Africa: USAID Can Take Additional Steps to Improve Controls Over Data Quality	09/14/2022	9/14/2022	9/30/2023	\$0
USAID	4-936-22-002-P	3	PEPFAR in Africa: USAID Can Take Additional Steps to Improve Controls Over Data Quality	09/14/2022	9/14/2022	9/30/2023	\$0
USAID	5-306-22-008-N	1	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	03/23/2022	3/29/2023	4/28/2023	\$138,299
USAID	5-306-22-008-N	2	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	03/23/2022	3/29/2023	4/28/2023	\$0
USAID	5-306-22-012-N	1	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	06/27/2022	1/26/2023	6/26/2023	\$11,908,932
USAID	5-306-22-014-N	1	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	09/20/2022			\$0
USAID	5-306-22-015-N	1	Financial Audit of the Women's Scholarship Endowment Project in Afghanistan Managed by Texas A&M AgriLife Research, Cooperative Agreement 72030618CA00009, September 27, 2018, through December 31, 2020	09/26/2022			\$0
USAID	5-306-22-015-N	2	Financial Audit of the Women's Scholarship Endowment Project in Afghanistan Managed by Texas A&M AgriLife Research, Cooperative Agreement 72030618CA00009, September 27, 2018, through December 31, 2020	09/26/2022			\$0



Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Final Action Target Date	Potential Cost Savings
USAID	5-367-22-024-R	1	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	09/07/2022	1/31/2023	7/14/2023	\$27,809
USAID	5-367-22-024-R	2	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	09/07/2022	1/31/2023	7/14/2023	\$0
USAID	5-367-22-030-R	1	Financial and Closeout Audits of Multiple USAID Awards Managed by National Society for Earthquake Technology – Nepal, July 16, 2020, to July 15, 2021	09/26/2022	2/28/2023	9/25/2023	\$0
USAID	5-367-22-030-R	2	Financial and Closeout Audits of Multiple USAID Awards Managed by National Society for Earthquake Technology – Nepal, July 16, 2020, to July 15, 2021	09/26/2022	2/28/2023	9/25/2023	\$0
USAID	5-391-19-001-N	1	Financial Audit of the Costs Incurred by Echo West Under Multiple Task Orders in Pakistan, February 27, 2015, to March 2, 2016	04/26/2019	8/14/2019	12/31/2023	\$518,700
USAID	5-391-20-053-R	1	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	06/23/2020	11/24/2020	12/31/2023	\$41,525
USAID	5-391-22-019-R	1	Financial Audit of the Project Management & Engineering 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	07/13/2022			\$1,594,352
USAID	5-391-22-020-R	1	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	07/21/2022			\$1,723,980
USAID	5-391-22-021-R	1	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	08/09/2022			\$54,000

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Final Action Target Date	Potential Cost Savings
USAID	5-391-22-023-R	1	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	09/07/2022			\$2,337,335
USAID	5-391-22-025-R	1	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	09/07/2022			\$59,889
USAID	5-391-22-026-R	1	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	09/08/2022			\$1,739,712
USAID	5-391-22-028-R	1	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	09/20/2022			\$938,421
USAID	5-391-22-032-R	1	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	09/28/2022			\$1,239,859
USAID	5-492-13-028-R	1	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	07/18/2013	12/12/2013	12/31/2023	\$1,412,114
USAID	5-492-13-028-R	2	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	07/18/2013	2/6/2014	12/31/2023	\$709,766

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Final Action Target Date	Potential Cost Savings
USAID	7-620-15-001-N	1	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	09/23/2015	3/30/2016	12/31/2022	\$5,672,236
USAID	7-620-15-001-N	2	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	09/23/2015	3/30/2016	12/31/2023	\$399,198
USAID	7-620-15-001-N	6	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	09/23/2015	3/30/2016	12/31/2023	\$100,942
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	03/04/2021			\$11,601,969
USAID	8-165-19-008-N	1	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	03/24/2019	8/19/2019	12/31/2023	\$211,456
USAID	8-165-19-008-N	2	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	03/24/2019	8/19/2019	12/31/2023	\$30,516
USAID	8-168-20-012-R	1	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	12/3/2020	12/1/2023	\$272,885
USAID	8-199-22-002-P	1	Countering Malign Kremlin Influence: USAID Can Do More to Strengthen Its CMKI Development Framework	01/26/2022	1/26/2022	3/17/2023	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Final Action Target Date	Potential Cost Savings
USAID	8-199-22-002-P	2	Countering Malign Kremlin Influence: USAID Can Do More to Strengthen Its CMKI Development Framework	01/26/2022	1/26/2022	2/28/2023	\$0
USAID	8-199-22-002-P	3	Countering Malign Kremlin Influence: USAID Can Do More to Strengthen Its CMKI Development Framework	01/26/2022	1/26/2022	3/17/2023	\$0
USAID	8-199-22-003-P	1	Humanitarian Assistance in Yemen: Opportunities Exist for USAID to Further Strengthen its Risk Management Process	08/23/2022	8/23/2022	7/31/2023	\$0
USAID	8-199-22-003-P	3	Humanitarian Assistance in Yemen: Opportunities Exist for USAID to Further Strengthen its Risk Management Process	08/23/2022	8/23/2022	8/15/2023	\$0
USAID	8-294-22-024-R	1	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	08/24/2022	3/22/2023	5/15/2023	\$108,025
USAID	8-294-22-024-R	2	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	08/24/2022	3/22/2023	7/31/2023	\$0
USAID	8-294-22-024-R	3	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	08/24/2022	3/22/2023	7/31/2023	\$0
USAID	8-306-21-021-N	1	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	04/19/2021			\$371,643
USAID	8-306-21-022-N	1	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	04/19/2021			\$31,584

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Final Action Target Date	Potential Cost Savings
USAID	8-306-21-024-N	1	Audit of Fund Accountability Statement of The Asia Foundation Under Multiple Awards in Afghanistan, 2018-2020	04/22/2021	6/9/2022	6/30/2023	\$66,509
USAID	8-306-21-024-N	2	Audit of Fund Accountability Statement of The Asia Foundation Under Multiple Awards in Afghanistan, 2018-2020	04/22/2021	6/9/2022	6/30/2023	\$0
USAID	8-306-21-025-N	1	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	04/26/2021			\$61,833
USAID	8-306-21-025-N	2	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	04/26/2021			\$0
USAID	8-306-21-025-N	3	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	04/26/2021			\$0
USAID	8-306-21-028-N	1	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	05/10/2021			\$50,275
USAID	9-000-21-004-P	1	Award Planning and Oversight Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project	03/25/2021	12/1/2021	5/31/2023	\$0
USAID	9-000-21-004-P	2	Award Planning and Oversight Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project	03/25/2021	12/1/2021	5/31/2023	\$0
USAID	9-000-21-004-P	3	Award Planning and Oversight Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project	03/25/2021	12/1/2021	5/31/2023	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Final Action Target Date	Potential Cost Savings
USAID	9-000-21-004-P	5	Award Planning and Oversight Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project	03/25/2021	12/1/2021	4/15/2023	\$0
USAID	9-000-21-004-P	7	Award Planning and Oversight Weaknesses Impeded Performance of USAID's Largest Global Health Supply Chain Project	03/25/2021	12/1/2021	5/31/2023	\$0
USAID	9-000-21-006-P	2	USAID Should Implement Additional Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries	05/12/2021	5/12/2021	3/31/2023	\$0
USAID	9-000-21-006-P	3	USAID Should Implement Additional Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries	05/12/2021	5/12/2021	9/29/2023	\$0
USAID	9-000-21-006-P	4	USAID Should Implement Additional Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries	05/12/2021	5/12/2021	3/31/2023	\$0
USAID	9-000-21-006-P	5	USAID Should Implement Additional Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries	05/12/2021	5/12/2021	9/29/2023	\$0
USAID	9-000-21-006-P	6	USAID Should Implement Additional Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries	05/12/2021	5/12/2021	3/31/2023	\$0
USAID	9-000-21-006-P	7	USAID Should Implement Additional Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries	05/12/2021	5/12/2021	3/31/2023	\$0
USAID	9-000-21-006-P	8	USAID Should Implement Additional Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries	05/12/2021	5/12/2021	6/30/2023	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Final Action Target Date	Potential Cost Savings
USAID	9-000-22-001-P	1	Strategic Workforce Planning: Challenges Impair USAID's Ability to Establish a Comprehensive Human Capital Approach	05/25/2022	5/25/2022	9/30/2025	\$0
USAID	9-000-22-001-P	2	Strategic Workforce Planning: Challenges Impair USAID's Ability to Establish a Comprehensive Human Capital Approach	05/25/2022	5/25/2022	9/30/2023	\$0
USAID	9-000-22-001-P	3	Strategic Workforce Planning: Challenges Impair USAID's Ability to Establish a Comprehensive Human Capital Approach	05/25/2022	5/25/2022	9/30/2023	\$0
USAID	9-000-22-001-P	4	Strategic Workforce Planning: Challenges Impair USAID's Ability to Establish a Comprehensive Human Capital Approach	05/25/2022	5/25/2022	6/30/2023	\$0
USAID	9-000-22-001-P	5	Strategic Workforce Planning: Challenges Impair USAID's Ability to Establish a Comprehensive Human Capital Approach	05/25/2022	5/25/2022	9/30/2023	\$0
USAID	9-521-22-031-R	1	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	09/19/2022			\$695,297
USAID	9-521-22-031-R	2	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	09/19/2022	1/11/2023	4/14/2023	\$0
USAID	9-521-22-031-R	3	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	09/19/2022	1/11/2023	4/14/2023	\$0
USAID	9-521-22-032-R	1	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	09/21/2022	1/11/2023	4/14/2023	\$0

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Final Action Target Date	Potential Cost Savings
USAID	9-521-22-032-R	2	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	09/21/2022	1/11/2023	4/14/2023	\$0
USAID	9-532-21-027-R	1	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	09/16/2021	1/10/2022	10/1/2025	\$185,339
USAID	A-000-20-006-P	3	USAID Needs To Improve Policy and Processes To Better Protect Information Accessed on Personal Devices	06/19/2020	6/19/2020	6/1/2023	\$0
USAID	A-000-21-001-P	1	USAID Needs to Improve Its Privacy Program to Better Ensure Protection of Personally Identifiable Information	08/11/2021	8/11/2021	3/15/2023	\$0
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.	05/06/2021	5/6/2021	12/31/2023	\$0
USAID	A-000-21-004-C	2	USAID Generally Implemented an Effective Information Security Program for Fiscal Year 2020 in Support of FISMA	01/07/2021	1/7/2021	8/1/2023	\$0
USAID	A-000-21-004-C	3	USAID Generally Implemented an Effective Information Security Program for Fiscal Year 2020 in Support of FISMA	01/07/2021	1/7/2021	2/28/2023	\$0
USAID	A-000-21-004-C	6	USAID Generally Implemented an Effective Information Security Program for Fiscal Year 2020 in Support of FISMA	01/07/2021	1/7/2021	5/31/2023	\$0
USAID	A-000-22-005-C	2	USAID Implemented an Effective Information Security Program for Fiscal Year 2021 in Support of FISMA	12/07/2021	12/7/2021	2/15/2023	\$0



Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date	Final Action Target Date	Potential Cost Savings
USAID	E-000-22-002-M	1	Contractor Use for Disaster and Stabilization Responses: USAID Is Constrained by Funding Structure but Better Data Collection Could Improve Workforce Planning	09/29/2022	9/29/2022	6/30/2023	\$0
USAID	E-000-22-002-M	2	Contractor Use for Disaster and Stabilization Responses: USAID Is Constrained by Funding Structure but Better Data Collection Could Improve Workforce Planning	09/29/2022	9/29/2022	6/30/2023	\$0
USAID	E-000-22-002-M	3	Contractor Use for Disaster and Stabilization Responses: USAID Is Constrained by Funding Structure but Better Data Collection Could Improve Workforce Planning	09/29/2022	9/29/2022	9/30/2023	\$0
USAID	E-000-22-002-M	4	Contractor Use for Disaster and Stabilization Responses: USAID Is Constrained by Funding Structure but Better Data Collection Could Improve Workforce Planning	09/29/2022	9/29/2022	6/30/2023	\$0
USAID	E-000-22-002-M	7	Contractor Use for Disaster and Stabilization Responses: USAID Is Constrained by Funding Structure but Better Data Collection Could Improve Workforce Planning	09/29/2022	2/24/2023	9/29/2023	\$0
USAID	E-000-22-003-M	2	Global Labor Program: USAID Generally Followed Policy but Would Benefit From Better Organizational Support and Certification of Reviewers	09/29/2022	9/29/2022	8/31/2023	\$0
USAID	E-000-22-003-M	3	Global Labor Program: USAID Generally Followed Policy but Would Benefit From Better Organizational Support and Certification of Reviewers	09/29/2022	9/29/2022	1/30/2023	\$0
USAID	G-391-17-023-R	1	Closeout Financial Audit of the USAID/Pakistan's Agribusiness Project Managed by the Agribusiness Support Fund, Agreement AID-391-A-12-00001, July 1 2014, to February 9, 2016	05/11/2017	1/4/2018	12/31/2022	\$192,423
<b>Grand Totals</b>							<b>\$121,953,653</b>

# Appendix D. List of All Reports and Recommendations (Financial Audits, Performance Audits, and Nonaudits) Issued Prior to October 1, 2022 with Management Decision During Reporting Period as of March 31, 2023 §5(a)(6)

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date
USAID	3-000-22-014-D	1	Audit Report on Deloitte Government and Public Services' Proposed Amounts on Unsettled Flexibly Priced Contracts for Contractor Fiscal Year 2019	06/15/2022	12/21/2022
USAID	3-000-22-014-R	1	Financial Audit Report of Shell Foundation for the Year Ended December 31, 2018	04/22/2022	10/28/2022
USAID	3-000-22-014-R	2	Financial Audit Report of Shell Foundation for the Year Ended December 31, 2018	04/22/2022	10/28/2022
USAID	3-000-22-015-R	1	Financial Audit of KNCV Tuberculosis Foundation Under Multiple, USAID Awards for the Fiscal Year Ended September 30, 2017	05/27/2022	12/6/2022
USAID	3-000-22-017-R	1	Financial Audit of Handicap International Federation Under Multiple Awards, for the Fiscal Year Ended December 31, 2019	06/09/2022	11/28/2022
USAID	3-000-22-018-R	1	Financial Audit of Marie Stopes International's Fund Accountability Statement and Cost Sharing Schedule for Fiscal Year Ended December 31, 2016	08/25/2022	10/21/2022
USAID	3-000-22-018-R	2	Financial Audit of Marie Stopes International's Fund Accountability Statement and Cost Sharing Schedule for Fiscal Year Ended December 31, 2016	08/25/2022	10/21/2022

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date
USAID	3-000-22-019-R	1	Financial Audit of Action Contre La Faim Under Multiple Awards, for the Fiscal Year Ended December 31, 2016	09/07/2022	1/23/2023
USAID	3-000-22-025-I	1	Examination Report of Incurred Costs Claimed on Flexibly Priced Contracts by International Business & Technical Consultants, Inc. for the Fiscal Year Ended December 31, 2018	05/26/2022	1/6/2023
USAID	3-000-22-025-I	2	Examination Report of Incurred Costs Claimed on Flexibly Priced Contracts by International Business & Technical Consultants, Inc. for the Fiscal Year Ended December 31, 2018	05/26/2022	1/6/2023
USAID	3-000-22-032-I	1	Examination of Costs Claimed for CAMRIS International, Inc. for the Fiscal Year Ended December 31, 2018	09/27/2022	3/17/2023
USAID	3-000-22-032-I	2	Examination of Costs Claimed for CAMRIS International, Inc. for the Fiscal Year Ended December 31, 2018	09/27/2022	3/17/2023
USAID	4-605-22-092-R	1	Financial Audit of USAID Resources Managed by African Parks Network in Multiple Countries Under Multiple Awards, January 1 to December 31, 2021	09/12/2022	2/28/2023
USAID	4-605-22-092-R	2	Financial Audit of USAID Resources Managed by African Parks Network in Multiple Countries Under Multiple Awards, January 1 to December 31, 2021	09/12/2022	2/28/2023
USAID	4-611-22-068-R	1	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	06/28/2022	1/12/2023
USAID	4-611-22-080-R	1	Financial Audit of USAID Resources Managed by Centre for Infectious Disease Research in Zambia Under Multiple Agreements, October 1, 2020, to September 30, 2021	08/02/2022	1/12/2023
USAID	4-612-22-096-R	1	Financial Audit of USAID Resources Managed by Farmers Union of Malawi Under Cooperative Agreement 72061219CA00004, December 1, 2019, to September 30, 2021	09/20/2022	2/28/2023

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date
USAID	4-612-22-096-R	2	Financial Audit of USAID Resources Managed by Farmers Union of Malawi Under Cooperative Agreement 72061219CA00004, December 1, 2019, to September 30, 2021	09/20/2022	2/28/2023
USAID	4-612-22-096-R	3	Financial Audit of USAID Resources Managed by Farmers Union of Malawi Under Cooperative Agreement 72061219CA00004, December 1, 2019, to September 30, 2021	09/20/2022	2/28/2023
USAID	4-613-22-062-R	1	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	06/07/2022	11/30/2022
USAID	4-613-22-062-R	2	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	06/07/2022	11/30/2022
USAID	4-613-22-067-R	1	Financial Audit of USAID Resources Managed by Union Zimbabwe Trust Under Cooperative Agreement 72061319CA00003, October 1, 2020, to September 30, 2021	06/28/2022	12/14/2022
USAID	4-613-22-093-R	1	Financial Audit of USAID Resources Managed by Family Aids Caring Trust in Zimbabwe Under Multiple Awards, January 1 to December 31, 2021	09/12/2022	2/7/2023
USAID	4-613-22-093-R	2	Financial Audit of USAID Resources Managed by Family Aids Caring Trust in Zimbabwe Under Multiple Awards, January 1 to December 31, 2021	09/12/2022	2/7/2023
USAID	4-613-22-094-R	1	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	09/12/2022	3/2/2023
USAID	4-613-22-094-R	2	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	09/12/2022	3/2/2023
USAID	4-613-22-094-R	3	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	09/12/2022	3/2/2023

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date
USAID	4-613-22-100-R	1	Financial Audit of USAID Resources Managed by an Implementer in Zimbabwe Under Cooperative Agreement 72061320CA00003, August 30, 2020, to September 30, 2021	09/22/2022	2/1/2023
USAID	4-615-22-003-N	1	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	08/26/2022	2/21/2023
USAID	4-615-22-003-N	2	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	08/26/2022	2/21/2023
USAID	4-615-22-003-N	3	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	08/26/2022	2/21/2023
USAID	4-615-22-003-N	4	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	08/26/2022	2/21/2023
USAID	4-615-22-003-N	5	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	08/26/2022	2/21/2023
USAID	4-615-22-054-R	1	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	05/10/2022	10/24/2022
USAID	4-615-22-054-R	2	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	05/10/2022	10/24/2022
USAID	4-615-22-003-N	4	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	08/26/2022	2/21/2023
USAID	4-615-22-066-R	1	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	06/22/2022	10/27/2022

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date
USAID	4-615-22-066-R	2	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	06/22/2022	10/27/2022
USAID	4-615-22-084-R	1	Financial Audit of USAID Resources Managed by Kenya Conference of Catholic Bishops Under Cooperative Agreement 72061519CA00007, January 1 to December 31, 2021	08/11/2022	12/1/2022
USAID	4-615-22-084-R	2	Financial Audit of USAID Resources Managed by Kenya Conference of Catholic Bishops Under Cooperative Agreement 72061519CA00007, January 1 to December 31, 2021	08/11/2022	12/1/2022
USAID	4-615-22-089-R	1	Financial Audit of USAID Resources Managed by World Vision Kenya Under Cooperative Agreement 72061521CA00002, March 9 to September 30, 2021	09/01/2022	2/1/2023
USAID	4-615-22-090-R	1	Financial Audit of USAID Resources Managed by Centre for Health Solutions in Kenya Under Cooperative Agreement 72061518CA00004, January 1 to December 31, 2021	09/02/2022	10/27/2022
USAID	4-615-22-090-R	2	Financial Audit of USAID Resources Managed by Centre for Health Solutions in Kenya Under Cooperative Agreement 72061518CA00004, January 1 to December 31, 2021	09/02/2022	10/27/2022
USAID	4-615-22-099-R	1	Financial Audit of USAID Resources Managed by Liverpool Voluntary Care and Treatment Health in Kenya Under Multiple Awards, October 1, 2020, to September 30, 2021	09/22/2022	3/2/2023
USAID	4-615-22-099-R	2	Financial Audit of USAID Resources Managed by Liverpool Voluntary Care and Treatment Health in Kenya Under Multiple Awards, October 1, 2020, to September 30, 2021	09/22/2022	3/2/2023
USAID	4-615-22-099-R	3	Financial Audit of USAID Resources Managed by Liverpool Voluntary Care and Treatment Health in Kenya Under Multiple Awards, October 1, 2020, to September 30, 2021	09/22/2022	3/2/2023
USAID	4-617-22-059-R	2	Financial Audit of USAID Resources Managed by Uganda Protestant Medical Bureau Under Multiple Awards, July 1, 2020, to June 30, 2021	05/23/2022	10/24/2022

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date
USAID	4-617-22-059-R	3	Financial Audit of USAID Resources Managed by Uganda Protestant Medical Bureau Under Multiple Awards, July 1, 2020, to June 30, 2021	05/23/2022	10/24/2022
USAID	4-617-22-077-R	1	Financial Audit of USAID Resources Managed by Multi Community Based Development Initiative in Uganda Under Multiple Awards, September 1, 2020, to September 30, 2021	07/27/2022	1/12/2023
USAID	4-620-22-078-R	1	Financial Audit of USAID Resources Managed by KNCV Tuberculosis Foundation Nigeria Under Cooperative Agreement 72062020CA00007, October 1, 2020, to September 30, 2021	07/27/2022	11/30/2022
USAID	4-620-22-078-R	2	Financial Audit of USAID Resources Managed by KNCV Tuberculosis Foundation Nigeria Under Cooperative Agreement 72062020CA00007, October 1, 2020, to September 30, 2021	07/27/2022	11/30/2022
USAID	4-620-22-098-R	1	Financial Audit of USAID Resources Managed by Association for Reproductive and Family Health in Nigeria Under Cooperative Agreement 72062020CA00004, January 1 to December 31, 2021	09/20/2022	12/1/2022
USAID	4-621-22-072-R	1	Financial Audit of USAID Resources Managed by Tanzania Women Lawyers Association Under Cooperative Agreement 72062120CA00006, August 12, 2020, to December 31, 2021	07/14/2022	10/24/2022
USAID	4-621-22-076-R	1	Financial Audit of USAID Resources Managed by Amref Health Africa in Tanzania Under Cooperative Agreement 72062120CA00007, October 1, 2020, to December 31, 2021	07/18/2022	11/30/2022
USAID	4-621-22-076-R	2	Financial Audit of USAID Resources Managed by Amref Health Africa in Tanzania Under Cooperative Agreement 72062120CA00007, October 1, 2020, to December 31, 2021	07/18/2022	11/30/2022
USAID	4-663-22-055-R	1	Financial Audit of USAID Resources Managed by Amhara Development Association in Ethiopia Under Multiple Awards, July 8, 2020, to July 7, 2021	05/17/2022	10/24/2022
USAID	5-306-22-008-N	1	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	03/23/2022	3/29/2023

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date
USAID	5-306-22-008-N	2	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	03/23/2022	3/29/2023
USAID	5-306-22-012-N	1	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	06/27/2022	1/26/2023
USAID	5-367-22-024-R	1	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	09/07/2022	1/31/2023
USAID	5-367-22-024-R	2	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	09/07/2022	1/31/2023
USAID	5-367-22-030-R	1	Financial and Closeout Audits of Multiple USAID Awards Managed by National Society for Earthquake Technology – Nepal, July 16, 2020, to July 15, 2021	09/26/2022	2/28/2023
USAID	5-367-22-030-R	2	Financial and Closeout Audits of Multiple USAID Awards Managed by National Society for Earthquake Technology – Nepal, July 16, 2020, to July 15, 2021	09/26/2022	2/28/2023
USAID	8-294-22-019-N	1	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	06/29/2022	11/29/2022
USAID	8-294-22-024-R	1	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	08/24/2022	3/22/2023
USAID	8-294-22-024-R	2	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	08/24/2022	3/22/2023
USAID	8-294-22-024-R	3	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	08/24/2022	3/22/2023



Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date
USAID	9-521-22-031-R	2	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	09/19/2022	1/11/2023
USAID	9-521-22-031-R	3	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	09/19/2022	1/11/2023
USAID	9-521-22-032-R	1	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	09/21/2022	1/11/2023
USAID	9-521-22-032-R	2	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	09/21/2022	1/11/2023
USAID	9-522-22-020-R	1	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	08/23/2022	1/11/2023

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date
IAF	NOTHING TO REPORT				

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date
MCC	NOTHING TO REPORT				

Agency	Report Number	Recommendation Number	Title	Report Date	Management Decision Date
USADF	NOTHING TO REPORT				

# Appendix E. Terms and 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**.

## Investigative Metrics Defined

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

**Fraud loss prevention** refers to Federal funds that were obligated and subsequently set aside or de-obligated and made available for other uses as a result of an OIG investigation. This includes instances in which the awarding agency made substantial changes to the implementation of a project based on an OIG referral, whether the funds were awarded to a subsequent entity, or restructured another way.

The number of **investigative reports issued** 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.

The number of **persons referred to the Department of Justice (DOJ)** includes all criminal and civil referrals to the 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.

The number of **persons referred to state or local prosecutors** 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.

The number of **criminal indictments/ informations** reported includes both sealed and unsealed indictments.

**Entities referred for present responsibility** 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.

**Suspensions and debarments** are defined in 2 CFR §§ 180, *et seq* and 780, *et seq*.

**Personnel resignation, curtailment, removal, suspension, or termination** 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.

**Award or contract 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. **Award or contract 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.

**New rule, policy, or procedure based on investigative findings** 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.

**Non-judicial restitutions, recoveries, forfeitures, revocations, seizures, or settlements** include 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.

**Funds reprogrammed, disallowed, or saved based on investigative findings** include 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.

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