



# OFFICE OF INSPECTOR GENERAL

## U.S. Agency for International Development

### MEMORANDUM

**DATE:** November 14, 2023

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

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

**SUBJECT:** Single Audit of ACIDI/VOCA and Affiliates for the Year Ended December 31, 2019 (3-000-24-006-T)

This memorandum transmits the final audit report on the single audit of ACIDI/VOCA and Affiliates (ACIDI/VOCA) for the Year Ended December 31, 2019. The audit report was obtained from the Federal Audit Clearinghouse. RSM US LLP (RSM) performed the Title 2 U.S. Code of Federal Regulations (CFR) Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards audit in accordance with U.S. Government accounting standards issued by the Comptroller General of the United States. RSM is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on ACIDI/VOCA's financial statements; the effectiveness of its internal control; or its compliance with the awards, laws, and regulations.<sup>1</sup>

RSM's audit objectives were to: (1) express an opinion on the December 31, 2019, financial statements; (2) obtain reasonable assurance about whether ACIDI/VOCA's combined financial statements are free from material misstatement; and (3) evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. To answer the audit objectives, RSM: (1) performed procedures to obtain evidence about the amounts and disclosures in the financial statements; (2) consider internal control relevant to ACIDI/VOCA's preparation and fair presentation of the financial statements; and (3) performed tests of ACIDI/VOCA's compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. ACIDI/VOCA's audited expenditures of Federal awards was

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

\$82,656,871, of which the U.S. Agency for International Development's (USAID) audited expenditures amounted to \$70,361,594.

RSM expressed an unmodified opinion on the financial statements and stated that the financial statements presented fairly, in all material respects, the financial position of ACDI/VOCA and Affiliates as of December 31, 2019, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Further, RSM reported that it did not find any material weaknesses, significant deficiencies, and noncompliances material to the financial statements. Additionally, RSM reported that it did not find any material weaknesses and significant deficiencies in internal control over major programs. RSM also reported that it did not discover any audit findings that are required to be reported in accordance with 2 CFR 200.516(a). Finally, RSM did not identify any questioned costs in its Federal awards audit for ACDI/VOCA.

OIG does not routinely distribute independent public accounting reports beyond the immediate addressees because a high percentage of these reports contain information restricted from release under the Trade Secrets Act, 18 U.S.C. 1905 and Freedom of Information Act Exemption Four, 5 U.S.C. 552(b)(4) ("commercial or financial information obtained from a person that is privileged or confidential"). In addition, USAID OIG has determined that this transmittal memo and the enclosed report are not subject to notification and reporting requirements under Section 5274 of the National Defense Authorization Act.<sup>2</sup>

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<sup>2</sup> The James M. Inhofe National Defense Authorization Act for Fiscal Year 2023 Pub. L. No. 117-263, § 5274. Please direct related inquiries to [oignotice\\_ndaa5274@usaid.gov](mailto:oignotice_ndaa5274@usaid.gov).