

Audit Information Report (AIR)

Report title : Financial Audit of USAID Resources Managed by Alliance for a Green Revolution in Africa in Multiple Countries Under Cooperative Agreement AID-OAA-A-17-00029, January 1 to December 31, 2020

Report no.: 4-000-24-079-R

Date of issue: 3/26/2024

Task no.: 44903924

Action office(s):¹ USAID/M/OAA/CAS/CAM

Prime implementer(s) in scope: Alliance for a Green Revolution in Africa

Sub-implementer(s) in scope: The Registered Trustees of Kilimo Trust, One Acre Fund

Country(ies) in scope: Ghana, Kenya, Malawi, Mozambique, Nigeria, Rwanda, Tanzania, and Uganda

Web Posting Tags for Audits/Evaluations (select at least one/all that apply to ensure the public can search effectively on oig.usaid.gov. NFA leave blank.)

Browse By Topic	
<input type="checkbox"/> Global Health	<input type="checkbox"/> Local Capacity
<input type="checkbox"/> Democracy, Human Rights, and Governance	<input type="checkbox"/> Agriculture and Food Security
<input type="checkbox"/> Crisis and Conflict	<input type="checkbox"/> Infrastructure
<input type="checkbox"/> Economic Growth and Trade	<input type="checkbox"/> Agency Operations
<input type="checkbox"/> Do not tag by topic	
Browse By Region (the region(s) covered by the engagement, not the issuing office location per se. If 'worldwide', consider selecting the regions that reflect countries/missions in your sample. If headquarters oriented, consider not tagging by region and selecting "Agency Operations" by topic instead.)	
<input type="checkbox"/> Afghanistan and Pakistan	<input type="checkbox"/> Europe, Eurasia, and Central Asia
<input type="checkbox"/> Africa	<input type="checkbox"/> Latin America and the Caribbean
<input type="checkbox"/> Asia	<input type="checkbox"/> Middle East and North Africa
<input type="checkbox"/> Do not tag by region	
Browse By Agency	
<input type="checkbox"/> USAID	<input type="checkbox"/> MCC
<input type="checkbox"/> ADF	<input type="checkbox"/> IAF

¹ Include agency bureaus, missions, offices that the audit/evaluation is addressed to.

Audit/Evaluation Subject (select at least one/all that apply):

<input checked="" type="checkbox"/> Agriculture	<input type="checkbox"/> HIV/AIDS
<input type="checkbox"/> Antiterrorism/security	<input type="checkbox"/> Humanitarian assistance / disaster relief
<input checked="" type="checkbox"/> COVID-19	<input type="checkbox"/> Information technology
<input type="checkbox"/> Democracy and governance	<input type="checkbox"/> Legislatively required audit (e.g. GMRA)
<input type="checkbox"/> Diversity, Equity, Inclusion, and Accessibility	<input type="checkbox"/> Malaria
<input checked="" type="checkbox"/> Economic growth and trade	<input type="checkbox"/> Maternal health and child survival
<input type="checkbox"/> Education and social services	<input type="checkbox"/> PEPFAR
<input type="checkbox"/> Energy	<input type="checkbox"/> Power / infrastructure
<input type="checkbox"/> Environment	<input type="checkbox"/> Procurement
<input type="checkbox"/> Feed the Future	<input type="checkbox"/> Tuberculosis
<input type="checkbox"/> Financial management	<input type="checkbox"/> Water and sanitation
<input type="checkbox"/> Government to government	<input type="checkbox"/> Other:
<input type="checkbox"/> Health	

All Audits (for QCRs, only complete the audit firm or SAI block): Complete as applicable.

NFA Category: Foreign-based organization	Audit firm: Ernst & Young LLP, Nairobi, Kenya If Performance audit conducted by IPA – type in firm name.
Other Audit Category (NFA leave blank): Choose an item.	Supreme audit institution (SAI): N/A
	Expenditures audited: \$10,358,037
	SBU in TeamMate file: No

Report Classification Codes for Report Numbers Ending With a “C,” “P,” “S,” “M” “U,” or “X” Suffix (See appendix for report code definitions):

Not Applicable	
<input type="checkbox"/> NOT	Not Applicable
Results and Performance	
<input type="checkbox"/> CTP	Unsatisfactory contractor performance
<input type="checkbox"/> IWE	Implementation weaknesses
<input type="checkbox"/> NLS	Not likely to succeed
<input type="checkbox"/> PRT	Performance targets not met
Internal Control	
<input type="checkbox"/> ICN	Breakdowns in internal control
Compliance	
<input type="checkbox"/> CPN	Contract procedures not followed
<input type="checkbox"/> ICM	Inadequate commodity management or storage

<input type="checkbox"/> PNF	Noncompliance with regulations or procedures
Inherent Risks or Environmental Factors	
<input type="checkbox"/> HCS	Lack of host country support
<input type="checkbox"/> SEC	Security problems that prevent monitoring or accomplishment of mission
<input type="checkbox"/> SUS	Risk to sustainability
Management	
<input type="checkbox"/> BOA	Backlog of audits of U.S.-based, for-profit entities
<input type="checkbox"/> CMG	Inadequate contract or project management
<input type="checkbox"/> CDP	Insufficient coordination among development partners
<input type="checkbox"/> IEO	Inefficient operations
<input type="checkbox"/> RNA	Unresolved recommendations from previous audit
Monitoring	
<input type="checkbox"/> DIQ	Unreliable or insufficient data
<input type="checkbox"/> EPN	Need for evaluation of program
<input type="checkbox"/> MDE	Monitoring deficiencies
Resources	
<input type="checkbox"/> FSI	Insufficient funding, staffing, or infrastructure
<input type="checkbox"/> QTC	Questioned costs
<input type="checkbox"/> TRN	Need for employee training

RECOMMENDATIONS

Total number of recommendations: 2

Abbreviations: QC-questioned cost, IN-ineligible, UN-unsupported, BU-better use/efficiency

#	Recommendation Text (include action office)	OIG Acknowledges Mgmt Decision (Yes/No)	OIG Agrees/ Disagrees with Mgmt Decision (Yes/No/ NA)	Agency Final Action Target Date at Report Issuance	Agency Reported Final Action Taken at Report Issuance (Yes/No)	OIG Agrees/ Disagrees with Final Action (Yes/No/ NA)	OIG Closure at Report Issuance (Yes/No)	Type of Rec.	Amount (\$)		
									Ineligible	Unsupp.	Savings
1	We recommend that USAID/M/OAA/CAS/CAM determine the allowability of \$36,297 in ineligible questioned costs on pages 12 and 13 of the audit report and recover any amount that is unallowable.	Choose an item.	Choose an item.	Click here to enter a date.	Choose an item.	Choose an item.	Choose an item.	QC: IN	\$36,297	Click here to enter an amount.	Click here to enter an amount.
2	We recommend that USAID/M/OAA/CAS/CAM verify that Alliance for a Green Revolution in Africa corrects the one instance of material noncompliance detailed on pages 22 to 23 of the audit report.	Choose an item.	Choose an item.	Click here to enter a date.	Choose an item.	Choose an item.	Choose an item.	Procedural	Click here to enter an amount.	Click here to enter an amount.	Click here to enter an amount.
3	Click here to enter text.	Choose an item.	Choose an item.	Click here to enter a date.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Click here to enter an amount.	Click here to enter an amount.	Click here to enter an amount.
4	Click here to enter text.	Choose an item.	Choose an item.	Click here to enter a date.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Click here to enter an amount.	Click here to enter an amount.	Click here to enter an amount.

#	Recommendation Text (include action office)	OIG Acknowledges Mgmt Decision (Yes/No)	OIG Agrees/ Disagrees with Mgmt Decision (Yes/No/ NA)	Agency Final Action Target Date at Report Issuance	Agency Reported Final Action Taken at Report Issuance (Yes/No)	OIG Agrees/ Disagrees with Final Action (Yes/No/ NA)	OIG Closure at Report Issuance (Yes/No)	Type of Rec.	Amount (\$)		
									Ineligible	Unsupp.	Savings
...	Click here to enter text.	Choose an item.	Choose an item.	Click here to enter a date.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Click here to enter an amount.	Click here to enter an amount.	Click here to enter an amount.

Lead Auditor/Evaluator: Sareli Koning
Assistant Director: N/A
Audit Unit Management Name and Position: /s/ Rob Mason, Director
Date: 3/26/2024

APPENDIX – REPORT CODE DEFINITIONS (in alphabetical order)

Codes	Description	Definition
BOA	Backlog of audits of U.S.-based, for-profit entities	Issues relating to a backlog of audits of U.S.-based, for-profit entities.
CMG	Inadequate contract or project management	Shortcomings in contract or project management and oversight, either on the part of USAID or program implementers. Inadequacies related to site visits and performance management plans, for example, are appropriate for designation with this code. Note that this code should not be used for deficiencies in the contracting process itself (see "CPN").
CPN	Contract procedures not followed	Failures to comply with acquisition or assistance procedures. Such contracting shortcomings may occur, for example, when the Agency does not approve modifications when necessary, fails to properly vet prospective recipients, or does not adhere to proper protocols during the advertising, bidding, or awarding processes. Also use this code when the Agency or its implementing partners or subrecipients fail to comply with the terms and conditions of a contract, grant, cooperative agreement, or interagency or intergovernmental agreement.
CDP	Insufficient coordination among development partners	Insufficient coordination among development partners resulted in activities that demonstrated incompatibility, efforts at cross-purposes, barriers to effective information sharing, duplication of effort, or unintended gaps in service. Development partners may include other U.S. Government agencies, other international donors and development organizations, or local NGOs or for-profit entities.
CTP	Unsatisfactory contractor performance	Serious issues with the performance of a contractor, grantee, or cooperative agreement recipient. This code is appropriate when, for example, implementer performance has been so poor that the Agency may want to consider terminating or significantly curtailing aspects of the contract or agreement or not engaging the implementer for future work in other areas.
DIQ	Unreliable or insufficient data	Issues in the quality, reliability, or sufficiency of program data.
EPN	Need for evaluation of program	Formal evaluation of the effectiveness or the basis for implementation of a program is needed.
FSI	Insufficient funding, staffing, or infrastructure	Issues that are the result of limitations in program funding, staffing, or infrastructure (e.g., office space or information technology systems).
HCS	Lack of host country support	Lack of host country support because of a government's unwillingness or inability to support programs.
ICM	Inadequate commodity management or storage	Inadequate commodity management or storage problems which may be indicated by increased spoilage or theft of commodities.
ICN	Breakdowns in internal control	Significant deficiencies or material weaknesses in the design or operation of internal control.

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Codes	Description	Definition
IEO	Inefficient operations	Significant inefficiency described in a report finding or recommendation. Congress or the administration may request this data to assess whether to discontinue programs. Please reserve the use of this code to describe reports that address programs and activities with pronounced inefficiencies that seriously compromise the overall goals of the effort.
IWE	Implementation weaknesses	Findings relating to weaknesses in implementation including, but not limited to, not addressing program objectives, not meeting performance targets, and not engaging the appropriate beneficiaries.
MDE	Monitoring deficiencies	Findings relating to inadequate monitoring on behalf of the mission or the implementer.
NLS	Not likely to succeed	Agency program or activity not likely to succeed. Programs may not succeed because they are unlikely to be completed; cannot be sustained as intended; or will fall significantly short of targets, goals, or objectives.
PNF	Noncompliance with regulations or procedures	Compliance issues related to Federal laws, executive guidance (e.g., Executive orders or Presidential decision directives), other Federal requirements (e.g., Office of Management and Budget guidance and circulars and Office of Personnel Management standards), regulations, Automated Directives System guidance, or internal procedures and guidance. Do not use this code to reflect compliance issues related to contracting procedures (use CPN).
PRT	Performance targets not met	Significant proportion of program performance targets were not met or if performance fell extremely short of targets in key areas.
QTC	Questioned costs	Identifies question costs as unsupported or ineligible or an amount to be determined.
RNA	Unresolved recommendations from previous audit	Recommendations from a previous OIG audit that had not been implemented or had not been implemented in a sufficiently timely fashion. This also includes repeat findings and persistent, previously reported weaknesses.
SEC	Security problems that prevent monitoring or accomplishment of mission	Security conditions significantly affected USAID activities, regardless of whether security conditions contributed to a negative finding or recommendation.
SUS	Risk to sustainability	Serious issues with project sustainability, for example, if a project is intended to continue after program funding ends but has not secured an alternative source of funds to continue to operate.
TRN	Need for employee training	Contractor, grantee, or employee training was an underlying factor in performance issues or for which training was cited as an element of a recommendation.