



# OFFICE OF INSPECTOR GENERAL

## U.S. Agency for International Development

### MEMORANDUM

**DATE:** August 6, 2024

**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 Samaritan's Purse for the Year Ended December 31, 2021 (3-000-24-063-T)

This memorandum transmits the final audit report on the single audit of Samaritan's Purse for the Year Ended December 31, 2021. The audit report was obtained from the Federal Audit Clearinghouse. Samaritan's Purse contracted with the independent audit firm FORVIS, LLP (Forvis) to conduct the audit. Forvis stated it performed its audit in accordance with U.S. Government accounting standards issued by the Comptroller General of the United States and Title 2 Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Forvis is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on Samaritan's Purse's schedule of expenditures for Federal awards; the effectiveness of its internal control; or its compliance with the awards, laws, and regulations.<sup>1</sup>

Forvis's audit objectives were to: (1) audit Samaritan's Purse consolidated financial statements comprising the consolidated statement of financial position as of December 31, 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements; (2) obtain reasonable assurance about whether Samaritan's Purse's combined financial statements are free from material misstatement; and (3) audit Samaritan's Purse's compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget's Compliance Supplement that could have a direct and material effect on the Samaritan's Purse's major Federal program for the year ended December 31, 2021. To answer the audit objectives, Forvis: (1) obtained an understanding of internal control relevant to the audit in

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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.

order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Samaritan's Purse's internal control; (2) evaluated whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Samaritan's Purse's ability to continue as a going concern for one year after the date that the consolidated financial statements are available to be issued; and (3) performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. Samaritan's Purse's audited expenditures of Federal awards was \$52,194,288, of which the U.S. Agency for International Development's (USAID) audited expenditures amounted to \$52,139,873.

Forvis expressed an unmodified opinion on the financial statements and on compliance for major Federal programs. Further, Forvis reported that it did not find any material weaknesses or significant deficiencies in internal control over financial reporting and internal control over major programs. Finally, Forvis did not identify any audit findings required to be reported in accordance with 2 CFR 200.516(a) and did not report any Federal award findings and questioned costs.

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