



*Office of Inspector General*

## MEMORANDUM

**DATE:** February 17, 2025

**TO:** USAID/Moldova Mission Director, John G. Allelo

**FROM:** Middle East and Eastern Europe Regional Office, Audit Director, Louis Duncan, Jr. /s/

**SUBJECT:** Audit of the Schedule of Expenditures of Promo-LEX Association, Democratic Transparency and Accountability Program in Moldova, Cooperative Agreement AID-117-A-16-00002, January 1 to December 31, 2023 (8-117-25-010-R)

This memorandum transmits the final audit report of the schedule of expenditures of Promo-LEX Association, Democratic Transparency and Accountability program in Moldova, cooperative agreement AID-117-A-16-00002, from January 1 to December 31, 2023. Promo-LEX Association contracted with the independent audit firm RSM Ukraine to conduct the audit. The audit firm stated that it performed its audit in accordance International Standards on Auditing in conjunction with U.S. Government Auditing Standards. However, it did not have external quality control review or continuing professional education programs that fully satisfy the standards' requirements. The audit firm explained that Ukraine does not offer such a review program. The audit firm is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on the auditee's schedule of expenditures; the effectiveness of its internal control; or its compliance with the award, laws, and regulations.<sup>1</sup>

The audit objectives were mainly to: (1) express an opinion on whether the schedule of expenditures for the period audited, was presented fairly, in all material respects; (2) evaluate the auditee's internal controls; and (3) determine whether the auditee complied with the award terms and the applicable laws and regulations. To answer the audit objectives, the audit firm performed the subject financial audit that covered \$1,290,324 for the period January 1 to December 31, 2023.

The audit firm concluded that the schedule of expenditures presented fairly, in all material respects, program revenues and costs incurred for the period audited. The audit firm did not

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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.

identify any questioned costs. The auditors did not identify any material weaknesses in internal control or any material instances of noncompliance.

The report does not include any recommendations for your action.

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 [oinotice\\_ndaa5274@usaid.gov](mailto:oinotice_ndaa5274@usaid.gov).