



OFFICE OF INSPECTOR GENERAL U.S. Agency for International Development

MEMORANDUM

DATE: April 24, 2025

TO: USAID/ El Salvador, Mission Director, Christopher Cushing

FROM: Latin America and Caribbean (LAC) Regional Office, Audit Director, Hannah Maloney /s/

SUBJECT: Financial Audit of Fundación Crisálida Internacional Under Multiple Awards in El Salvador, January 1 to December 31, 2023 (I-519-25-019-R)

This memorandum transmits the final audit report on Fundación Crisálida Internacional (Fundación Crisálida) under the following awards:

Award Name (Type)	Award Number	Audit Period
IMAGINE: The Country We Want, cooperative agreement	72051918CA00004	January 1 to December 31, 2023
NIDO Building Safe Communities, cooperative agreement	72051922CA00001	January 1 to December 31, 2023
Basic Education Quality Advancement, sub-agreement	SV00001 - FHI 360	January 1 to December 31, 2023
Advancing the Future of Venezuelan Refugees in Colombia, sub-agreement	GLASSWING BPRM 33851S001	January 1 to December 31, 2023
Raices Centroamericanas Activity, cooperative agreement	72051924CA00001	October 18 to December 31, 2023
Communities Working Together, sub-agreement	CWT-STA-GWING-001	September 16 to December 31, 2023

Fundación Crisálida contracted with the independent audit firm BDO Figueroa Jiménez & Co., S.A. to conduct the audit. The audit firm stated that it performed its audit in accordance with generally accepted government auditing standards. However, it did not have an external peer review or a continuing professional education program that fully satisfy the standards' requirements. The audit firm is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on Fundación Crisálida's schedule of

expenditures of USAID awards; the effectiveness of its internal control; or its compliance with the award, laws, and regulations.¹

The audit objectives were to (1) express an opinion on whether the schedule of expenditures of USAID awards for the period audited, was presented fairly, in all material respects; (2) evaluate Fundación Crisálida's internal controls; and (3) determine whether Fundación Crisálida complied with award terms and applicable laws and regulations. To answer the audit objectives, the audit firm reported that they assessed and tested the internal controls related to the project; assessed and tested compliance with applicable laws, regulations, the agreement's provisions; and reviewed project expenditures. The audit covered \$4,435,553 of USAID expenditures for the audited period.

The audit firm concluded the schedule of expenditures of USAID awards presented fairly, in all material respects, program revenues and costs incurred under the award for the period audited.

The audit firm did not identify any material weaknesses in internal control or instances of material noncompliance with applicable laws, regulations, and agreement terms. The audit firm issued management letters for the three cooperative agreements.

During our desk review, we noted one area for improvement which the audit firm should address in future audit reports. We presented this area in a memo to the controller, dated April 24, 2025.

Based on the results of the desk review, OIG is not making any recommendation to USAID/EI Salvador.

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.²

¹ 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.

² 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.