



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

### MEMORANDUM

**DATE:** May 15, 2025

**TO:** USAID/India Mission Director, Steve Olive

**FROM:** Asia Regional Office, Audit Assistant Director, Rhonda M. Horried /s/

**SUBJECT:** Financial Audit of Multiple USAID Awards Managed by Karnataka Health Promotion Trust in India, April 1, 2023, to March 31, 2024 (5-386-25-036-R)

This memorandum transmits the final audit report of Karnataka Health Promotion Trust (KHPT) under the following USAID awards:

Award Name (Type)	Award Number	Audit Period
"Breaking the Barriers" Community Engagement to Accelerate Tuberculosis Elimination Efforts in India Through Sustained Behavior Change Project (Cooperative agreement)	72038620CA00004	April 1, 2023, to March 31, 2024
Momentum Routine Immunization Transformation and Equity Project (Sub-award)	7200AA20CA00017-IN14	April 1, 2023, to March 31, 2024

KHPT contracted with the independent audit firm, AB Kanabar & Co. to conduct the audit. The audit firm stated it performed its audit in accordance with generally accepted government auditing standards (GAGAS). The audit firm is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on the recipient's schedule of expenditures of USAID awards; 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 KHPT's schedule of expenditures of USAID awards for the period audited was presented fairly, in all material respects; (2) evaluate KHPT's internal controls related to the USAID-funded project; and (3) determine whether KHPT complied with the award terms and applicable laws and regulations. To answer the

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

audit objectives, the audit firm conducted a financial audit that covered costs of \$3,128,294 for the audited period.

The audit firm concluded that the schedule of expenditures of USAID awards presented fairly, in all material respects, project revenues and costs incurred under the agreement for the period audited. The audit firm did not identify any material internal control weaknesses or any material instances of noncompliance. The audit firm issued a management letter that had no material issues that required a recommendation.

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 [oignotice\\_ndaa5274@usaid.gov](mailto:oignotice_ndaa5274@usaid.gov).