



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

MEMORANDUM

DATE: September 24, 2025

TO: Kenneth Jackson
USAID/Deputy Administrator for Management and Resources

Douglas A. Pitkin
USAID/Acting Chief Financial Officer

FROM: David A. McNeil /s/
Director
External Financial Audits Division

SUBJECT: Audit of Incurred Costs for SSG Advisors LLC dba Resonance for Fiscal Year Ended June 30, 2021 (3-000-25-023-I)

This memorandum transmits the final audit report on incurred costs submission (ICS) for SSG Advisors LLC dba Resonance for fiscal year (FY) ended June 30, 2021. The U.S. Agency for International Development (USAID) Office of Acquisition and Assistance, Cost, Audit and Support Division, Contract Audit Management Branch contracted with the independent certified public accounting firm of Tichenor & Associates, LLP, (Tichenor) to conduct the audit. Tichenor stated that it was engaged to express an opinion on SSG management's assertion based on conducting the examination in accordance with attestation standards established by the AICPA and Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States. Tichenor is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on whether SSG Advisors' claims in its FY 2021 ICS are accurate, allowable, allocable, and reasonable in accordance with contract terms and applicable Government acquisition regulations.¹

Tichenor's audit objectives were to examine the following: (1) whether all SSG Advisors' costs included in its June 30, 2022, proposal to establish final indirect cost rates for the FY ending December 31, 2021, were allowable in accordance with the cost principles of the Federal Acquisition Regulation (FAR) and its supplements applicable to the contracts to which the final

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.

indirect cost rates will apply; and (2) exclude costs expressly unallowable under applicable cost principles of the FAR or its supplements that were fairly stated in all material respects with FAR, USAID Acquisition Regulations (AIDAR), 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Federal Travel Regulations (FTR) and/or the Department of State Standard Travel Regulations (DSSR), Buy-American requirements, and U.S. Government contract/award terms.

Tichenor was unable to answer its audit objectives because of a scope limitation. Specifically, while Tichenor was planning SSG Advisors' FY 2021 ICS examination, Tichenor's last correspondence with SSG Advisors occurred on May 8, 2025. At this time, Tichenor was informed that SSG Advisors would no longer have any employees at the company or any operations by the end of May and therefore could not support the examination because their USAID contracts were terminated. As a result, Tichenor could not examine SSG Advisors' FY 2021 ICS and answer its audit objectives. Further, Tichenor could not opine on SSG's assertion as to whether it fairly met all material respects with FAR, AIDAR, 2 CFR 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, FTR and/or the DSSR, Buy-American requirements, and U.S. Government contract/award terms.

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

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.