



# OFFICE OF INSPECTOR GENERAL

## U.S. Agency for International Development

### MEMORANDUM

**DATE:** January 27, 2026

**TO:** Eric Ueland  
USAID/Performing the Duties of Administrator and Chief Operating Officer

Douglas A. Pitkin  
USAID/Acting Chief Financial Officer

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

**SUBJECT:** Financial Audit of Deutsche Welthungerhilfe e.V. in Multiple Countries Under Multiple Awards, for the Fiscal Year Ended December 31, 2023 (3-000-26-013-R)

This memorandum transmits the final audit report on the U.S. Agency for International Development (USAID) resources managed by Deutsche Welthungerhilfe e.V. (WHH) in multiple countries under multiple awards for the fiscal year ended December 31, 2023. WHH contracted with the independent certified public accounting firm of BDO AG (BDO) to conduct the audit. BDO stated that it performed its audit in accordance with U.S. Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States. BDO stated that it does not have a continuing education program fully satisfying the requirement set forth in GAGAS, and it did not have an external quality control review by an unaffiliated audit organization as required by GAGAS, since no such program is offered by professional organizations in Germany. BDO is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on WHH'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 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 the recipient's internal controls related to USAID funded programs; (3) determine whether the recipient complied with agreement terms and applicable laws and regulations; and (4) determine if the recipient has taken adequate corrective action on prior audit recommendations. To answer the audit objectives, BDO: (1) reviewed direct and indirect costs

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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.

billed to and reimbursed by USAID and costs incurred but pending reimbursement by USAID; (2) examined the internal control structure; (3) examined compliance with agreement terms, laws and applicable regulations. BDO examined USAID allowable costs of \$5,148,059 for the fiscal year ended December 31, 2023.

BDO concluded that the schedule of expenditures of USAID awards presented fairly, in all material respects, program revenues, costs incurred and reimbursed, and commodities and technical assistance directly procured by USAID for the year then ended in accordance with the terms of the agreements. BDO did not identify any material weaknesses in internal control. BDO did not identify any instances of material noncompliance with applicable laws, regulations, and agreement terms. BDO reported that no findings were noted in the prior year.

During our desk review, we identified two issues BDO will need to address in future audit reports. We presented these issues in a memo to USAID, dated January 27, 2026.

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.