



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

MEMORANDUM

DATE: December 22, 2025

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

USAID, Acting Chief Financial Officer, Douglas A. Pitkin

FROM: Asia Regional Office, Acting Audit Director, Leila Doulali /s/

SUBJECT: Financial Audit of Project Inclusion Program in Vietnam Managed by Center for Creative Initiatives in Health and Population, Cooperative Agreement 72044020CA00004, January 1 to December 31, 2024 (5-440-26-006-R)

This memorandum transmits the final audit report of the Project Inclusion Program in Vietnam, managed by the Center for Creative Initiatives in Health and Population (CCIHP), under cooperative agreement 72044020CA00004, for the period from January 1 to December 31, 2024. CCIHP contracted with the independent audit firm, Grant Thornton Vietnam Ltd, to conduct the audit. The audit firm stated it performed its audit in accordance with generally accepted government auditing standards (GAGAS). However, it did not have an external peer review or a continuing professional education program that fully satisfied the standards' requirements. The audit firm stated that professional organizations in Vietnam do not offer such an external peer review program. The audit firm is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on CCIHP'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 CCIHP's internal controls; and (3) determine whether CCIHP complied with award terms and applicable laws and regulations. To answer the audit objectives, the audit firm conducted a financial audit covering total costs of \$6,259,818 for the year ending December 31, 2024.

The audit firm concluded that the schedule of expenditures of USAID awards presented fairly,

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 exclude review of the auditor's supporting working papers; they are not designed to enable us to directly evaluate the quality of the audit performed.

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.

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. 3105 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.