



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

### MEMORANDUM

**DATE:** January 28, 2026

**TO:** USAID, Performing the Duties of Administrator and Chief Operating Officer,  
Eric Ueland  
  
USAID, Acting Chief Financial Officer, Douglas A. Pitkin

**FROM:** Middle East and Eastern Europe Regional Office, Audit Assistant Director, Esther Park /s/

**SUBJECT:** Audit of the Schedule of Expenditures of Macedonian Center for International Cooperation, Citizens Against Corruption Activity, Cooperative Agreement 72016523CA00004 in North Macedonia, January 1 to December 31, 2024 (8-165-26-006-R)

This memorandum transmits the final audit report of the schedule of expenditures of Macedonian Center for International Cooperation (MCIC), Citizens Against Corruption Activity, cooperative agreement 72016523CA00004 in North Macedonia, January 1 to December 31, 2024. MCIC contracted with the independent audit firm Grant Thornton DOO, Skopje to conduct the audit. The audit firm stated that it performed the audit in accordance with U.S. Government Auditing Standards. However, it did not have continuing professional education and external quality control review programs that satisfy the standards requirements since no such program is offered by professional organizations in the Republic of North Macedonia. The audit firm is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on the auditee's schedule of expenditures of USAID awards; the effectiveness of its internal control; or its compliance with the awards, laws, and regulations.<sup>1</sup>

The audit objectives were to: (1) express an opinion on whether the schedule of expenditures for the period audited was presented fairly, in all material respects, program revenues and 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.

incurred; (2) evaluate the auditee's internal controls; and (3) determine whether the auditee complied with the agreement's terms and applicable laws and regulations. To answer the audit objectives, the audit firm performed the subject financial audit that covered total expenditures of \$1,194,161 for the period from January 1 to December 31, 2024.

The audit firm concluded that the schedule of expenditures presented fairly, in all material respects, program revenues and costs incurred for the period audited. The auditors did not identify any material weaknesses in internal control or any material instances of 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. 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 [oinotice\\_ndaa5274@usaid.gov](mailto:oinotice_ndaa5274@usaid.gov).