



# OFFICE OF INSPECTOR GENERAL

## U.S. Agency for International Development

### MEMORANDUM

**DATE:** February 25, 2026

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

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

**SUBJECT:** Financial Audit of International Catholic Migration Commission Under One Award, for the Year Ended December 31, 2024 (3-000-26-018-R)

This memorandum transmits the final audit report on the U.S. Agency for International Development (USAID) resources managed by International Catholic Migration Commission (ICMC) for the year ended December 31, 2024. ICMC contracted with the independent certified public accounting firm of BDO USA, P.C. (BDO) to conduct the audit. BDO stated that it performed its audit in accordance with standards applicable to financial audits contained in U.S. Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States and auditing standards generally accepted in the United States. BDO is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on ICMC'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 schedule of expenditures of USAID awards disclosed that USAID audited expenditures were \$392,039 for the fiscal year ended December 31, 2024.

BDO concluded that the schedule of expenditures of USAID awards presented fairly, in all material respects, the expenditures of USAID awards of ICMC for the year ended December 31, 2024. 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.

During our desk review, we identified several issues BDO will need to address in future audit reports. We presented the issues in a memo to USAID, dated February 25, 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

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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.

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@oig.usaid.gov](mailto:oignotice_ndaa5274@oig.usaid.gov).