



OFFICE OF INSPECTOR GENERAL

U.S. Agency for International Development

MEMORANDUM

DATE: February 26, 2026

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

FROM: USAID OIG Africa Regional Office, Audit Director, Ryan Werner /s/

SUBJECT: Financial Audit of USAID Resources Managed by Amref Health Africa in Multiple Countries Under Multiple Awards, January 1 to December 31, 2024 (Report No. 4-663-26-015-R)

This memorandum transmits the final audit report on USAID resources managed by Amref Health Africa in multiple countries under multiple awards listed in Appendix I attached. Amref Health Africa contracted with the independent audit firm Deloitte & Touche LLP, Nairobi, Kenya to conduct the audit. The audit firm stated that it performed its audit in accordance with the U.S. Government Auditing Standards issued by the Comptroller General of the United States (GAGAS). However, it did not have an external peer review or a continuing professional education program that fully satisfy the standards' requirements. The audit firm is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on Amref Health Africa's schedule of expenditures on 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 Amref Health Africa's internal controls; (3) determine whether Amref Health Africa complied with award terms and applicable laws and regulations; (4) review the indirect cost rate; and (5) review the implementation status of the prior period recommendations.

To answer the audit objectives, Deloitte & Touche LLP (1) audited the schedule of expenditures of USAID awards including the budgeted amounts by category and major items and the revenues received from USAID for the period covered by the audit and the costs reported by Amref Health Africa as incurred from January 1 to December 31, 2024; (2)

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.

evaluated the control environment, the adequacy of the accounting systems, and control procedures that pertain to Amref Health Africa's ability to report financial data consistent with the assertions embodied in each account of the schedule of expenditures of USAID awards; (3) identified the award terms and pertinent laws and regulations and determined which of those, if not observed, could have a direct and material effect on the schedule of expenditures of USAID awards; (4) reviewed the indirect cost rate; and (5) reviewed the implementation status of the prior period recommendations. Amref Health Africa reported expenditures of \$34,814,775 in USAID funds during the audited period.

The audit firm concluded the schedule of expenditures of USAID awards presented fairly, in all material respects, program revenues and costs incurred under the awards for the period audited. The audit firm identified no questioned costs; no material weaknesses in internal control; and one instance of material noncompliance. The audit firm issued a management letter.

Note that the management letter also included a finding on Value Added Tax (VAT) not refunded. We suggest that USAID determine the allowability of the VAT not yet refunded and recover any amount determined to be unallowable.

To address the issues identified in the report, we recommend that USAID:

Recommendation 1. Verify that Amref Health Africa corrects the one instance of material noncompliance detailed on pages 59 to 61 of the audit report.

We ask that you provide your written notification of actions planned or taken to reach management decision. Accordingly, we are not making any recommendations.

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.

Appendix I

Award Name (Type)	Award Number	Period Audited	Prime Implementer
Integrated Youth Activity (IYA) – Kefeta in Ethiopia (cooperative agreement)	72066321CA00001	Jan. 1 – Dec. 31, 2024	
Uongozi wa Afya Thabiti in Kenya (cooperative agreement)	72061523CA00003	Jan. 1 – Dec. 31, 2024	
Transform – Health in Developing Regions in Ethiopia (cooperative agreement) - closeout	AID-663-A-17-00006	Jan. 1 – Sep. 30, 2024	
Imarisha Jamii in Kenya (cooperative agreement)	72061521CA00003	Jan. 1 – Dec. 31, 2024	
Momentum Tikweze Umoyo Activity in Malawi (cooperative agreement)	72061222CA00007	Jan. 1 – Dec. 31, 2024	
Subaward - CORE Group Polio Project (CGPP) in Ethiopia	AID-OAA-A-17-00026	Jan. 1 – Dec. 31, 2024	World Vision, Inc.
Subaward – Health Workforce Improvement Program (HWIP) in Ethiopia	72066320CA00008	Jan. 1 – Dec. 31, 2024	JHPIEGO
Subcontract - Western Kenya Sanitation Project (WKSP)	72061522C00001	Jan. 1 – Dec. 31, 2024	Research Triangle Institute (RTI)
Subaward – Knowledge Success	720OAA19CA00001	Jan. 1 – Dec. 31, 2024	Johns Hopkins University
Subaward - Stawisha Pwani Project in Kenya	72061521CA00010	Jan. 1 – Dec. 31, 2024	LVCT Health
Subaward - Propel ADAPT Round 2 Activity	720OAA22CA00031	Jan. 1 – Dec. 31, 2024	Action Against Hunger USA
Subaward – Core Group Partners Project in Djibouti - closeout	AID-OAA-A-17-00026-AMREF-Djibouti	Jan. 1 – Sep. 30, 2024	World Vision, Inc.
Subcontract – Reaching every at-risk Community and Household with Malaria Services (REACH Malaria)	720OAA23C00111	Jan. 1 – Dec. 31, 2024	PATH
Subaward – Family Planning 2030 (FP2030)	720OAA22CA00030	Jan. 1 – Dec. 31, 2024	United Nations Foundation, Inc (UNF)