



# OFFICE OF INSPECTOR GENERAL

## U.S. Agency for International Development

### MEMORANDUM

**DATE:** March 3, 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 Director, Louis Duncan, Jr. /s/

**SUBJECT:** Audit of the Schedule of Expenditures of All-Ukrainian Network of People Living with HIV/AIDS, HealthLink: Accelerating Ukraine's Efforts to End HIV Program, Cooperative Agreement AID-121-A-17-00003, January 1 to June 30, 2024 (8-121-26-011-R)

This memorandum transmits the audit of the schedule of expenditures for All-Ukrainian Network of People Living with HIV/AIDS (CO "100 Percent Life"), HealthLink: Accelerating Ukraine's Efforts to End HIV program, cooperative agreement AID-121-A-17-00003, January 1 to June 30, 2024. The auditee contracted with the independent audit firm, Deloitte & Touche USC, to conduct the audit. The audit firm stated it performed its audit in accordance with U.S. Government Auditing Standards. However, the audit firm did not have an external quality control review by an unaffiliated audit organization since no such program is offered by professional organizations in Ukraine. 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; the effectiveness of its internal control; or its compliance with the award, laws, and regulations.<sup>1</sup>

The audit objectives were mainly to: (1) express an opinion on whether the schedule of expenditures for the period audited was presented fairly, in all material respects; (2) evaluate the auditee's internal controls; and (3) determine whether the auditee complied with the award

---

<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.

terms and applicable laws and regulations. To answer the audit objectives, the audit firm performed the subject financial audit that covered total expenditures of \$2,770,297 for the period from January 1 to June 30, 2024.

The audit firm concluded that the schedule of expenditures presents fairly, in all material respects, program revenues and costs incurred for the period audited. The audit firm did not identify any material internal control weaknesses or any material instances of noncompliance. However, the audit firm noted certain immaterial instances of noncompliance, which were reported to the organization's management in a separate letter dated August 28, 2025.

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>

---

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