



# OFFICE OF INSPECTOR GENERAL

## U.S. Agency for International Development

### MEMORANDUM

**DATE:** April 27, 2026

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

Douglas A. Pitkin  
USAID/Acting Chief Financial Officer

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

**SUBJECT:** Single Audit of Water for People for the Year Ended September 30, 2025 (3-000-26-001-T)

This memorandum transmits the final audit report on the single audit of Water for People (WFP) for the year ended September 30, 2025. WFP contracted with the independent audit firm Gelman, Rosenberg & Freedman (GRF) to conduct the audit. GRF stated that it performed its audit in accordance with U.S. Government auditing standards issued by the Comptroller General of the United States and in accordance with Title 2 Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. GRF is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on WFP's schedule of expenditures of federal awards; the effectiveness of its internal control; or its compliance with the award, laws, and regulations.<sup>1</sup>

GRF audit objectives were to: (1) obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a report including GRF's opinion; (2) identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks; (3) obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances; (4) evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements; and (5) obtain reasonable assurance about whether material noncompliance with the compliance requirements in the

---

<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.

Office of Management and Budget Compliance Supplement that could have a direct and material effect on each of WFP's major federal programs for the year ended September 30, 2025, occurred, whether due to fraud or error, and express an opinion. To answer the audit objectives, GRF: (1) audited WFP's consolidated financial statements comprising the consolidated statements of WFP's financial position as of September 30, 2025 and the related consolidated statements of activities and changes in net assets, cash flows, and functional expenses for the years then ended, and the related notes; (2) issued report dated March 4, 2026, on GRF's consideration of WFP's internal control over financial reporting and on tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters; and (3) performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. WFP's audited expenditures of federal awards totaled \$3,378,040. The U.S. Agency for International Development's (USAID) audited expenditures also totaled \$3,378,040.

GRF expressed an unmodified opinion on the financial statements and on compliance for major programs. Further, GRF reported that it did not find any material weaknesses or significant deficiencies in internal control over financial reporting and in internal control over major programs. GRF issued a management letter.

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