



*Office of Inspector General*

August 12, 2013

Ofelia Barroga, Partner  
Diaz Murillo Dalupan and Company  
5<sup>th</sup> Floor, Don Jacinto Building  
Dela Rosa Street Corner Salcedo Street  
Legaspi Village  
Makati City  
1200 Philippines

**Subject:** Quality Control Review of Diaz Murillo Dalupan and Company

**Report No.** M-000-13-002-Q

Dear Ofelia Barroga:

We have completed a Quality Control Review (QCR) of the Diaz Murillo Dalupan and Company performance and documentation associated with the audit titled Audit of the Millennium Challenge Corporation (MCC) Resources Managed by Millennium Challenge Account – Philippines (MCA-Philippines), Under the Compact Agreement Between the MCC and the Government of the Republic of the Philippines from January 1, 2010 to December 31, 2011.

The objective of the review was to determine whether the firm of Diaz Murillo Dalupan and Company conducted the subject audit in accordance with: (1) Generally Accepted Government Auditing Standards (GAGAS); and (2) the “Office of Inspector General for the Millennium Challenge Corporation Guidelines for Financial Audits Contracted by the Millennium Challenge Corporation’s Accountable Entities” (*OIG Guidelines*).

**Results of Our Review**

Our review of the audit report and the working papers, as discussed with you during our exit conference on July 24, 2013, concluded that the audit was adequately planned and the working papers supported the audit report conclusions in accordance with GAGAS and the OIG Guidelines.

We appreciate the cooperation and courtesy extended to our staff during this review. If there are any questions concerning the results of the review, please contact Mr. Fred Jones at [fjones@usaid.gov](mailto:fjones@usaid.gov) or (202) 216-6963.

Sincerely,

/s/

Fred Jones  
Director of Financial Audits  
Millennium Challenge Corporation

cc: Diaz Murillo Dalupan and Company  
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