U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT

Semiannual Report to the Congress

OFFICE OF INSPECTOR GENERAL

APRIL 1-SEPTEMBER 30, 2014

COVER: Through USAID programs. this student is one of thousands of schoolchildren in Haiti who now have access to basic education. (Photo by Anna-Maija Mattila-Litvak for USAID.)

MISSION

The mission of the Office of Inspector General is to provide independent oversight that promotes efficiency and effectiveness while safeguarding the integrity of programs and operations under USAID OIG's jurisdiction.

VISION

OIG's vision is to be a leading oversight organization with a motivated and resourceful workforce that produces quality products that facilitate mission achievement in foreign assistance, that increases accountability, and that promotes good stewardship of foreign assistance funds.

INSPECTOR GENERAL HOTLINE

The hotline makes it easy to report allegations of fraud, waste, abuse, mismanagement, or misconduct in the programs and operations of the United States Agency for International Development (USAID), the Millennium Challenge Corporation (MCC), the United States African Development Foundation (USADF), the Inter-American Foundation (IAF), and the Overseas Private Investment Corporation (OPIC). Employees of these organizations, as well as contractors, program participants, and members of the general public, may report allegations directly to the Office of Inspector General (OIG). Complaints may be submitted electronically by using e-mail or OIG's online complaint form.

E-MAIL

ighotline@usaid.gov

COMPLAINT FORM

http://oig.usaid.gov/content/oig-hotline

TELEPHONE

1-202-712-1023 or 1-800-230-6539

MAIL

USAID OIG HOTLINE
P.O. Box 657
Washington, DC 20044-0657

OIG has created specific hotlines for its client organizations, MCC, USADF, IAF, and OPIC. These hotlines are accessible from the main Web sites of each organization. OIG also receives allegations of fraud, waste, and abuse through country-specific hotlines in Haiti and Pakistan, which are implemented by local chapters of Transparency International, an international nongovernmental organization (NGO) that focuses on anticorruption.

The Inspector General Act of 1978, as amended, and other laws protect those who make hotline complaints. For example, the Whistleblower Protection Enhancement Act of 2012 provides protection to employees who disclose misconduct or misuse of government resources. Individuals who contact the hotline are not required to identify themselves and may request confidentiality when submitting allegations. However, OIG encourages those who report allegations to identify themselves so that they can be contacted if OIG has additional questions. Pursuant to Section 7 of the Inspector General Act, OIG will not disclose the identity of an employee of USAID, MCC, USADF, IAF, or OPIC who provides information unless that employee consents or unless the Inspector General determines that such disclosure is unavoidable during the course of an investigation. As a matter of policy, OIG will provide comparable protection to employees of contractors, grantees, and others who provide information to OIG and request confidentiality.

Individuals who are concerned about the confidentiality or anonymity of electronic communication may submit allegations by telephone or mail.

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MESSAGE FROM THE DEPUTY INSPECTOR GENERAL

I am pleased to present the U.S. Agency for International Development (USAID) Office of Inspector General (OIG) Semiannual Report to the Congress for the period of April 1, 2014, through September 30, 2014, in accordance with the Inspector General Act of 1978, as amended. During the reporting period, OIG continued to provide high-quality, independent oversight of foreign assistance programs and operations around the globe amid significant changes to its operating environment. These changes have had a direct effect on OIG operations and are continuing to shape our work and future plans.

Deputy Inspector General
Michael Carroll

In July 2014, following changes in security conditions in Egypt, OIG relocated its Middle East regional platform from Cairo, Egypt, to Frankfurt, Germany. OIG's Frankfurt office also provides regional coverage of foreign assistance programs and activities in Europe and the Caucasus, and is responsible for managing OIG units that continue to operate out of Cairo and Tel Aviv, Israel.

Meanwhile, the security transition in Afghanistan continues to affect USAID project implementation and oversight efforts. For example, an OIG investigation confirmed that Stability in Key Areas-West program funds had been diverted from intended project activities to the Taliban by members of a local community development council in order to help enable the project to go forward without Taliban interference. Although the USAID contractor implementing the program immediately canceled its grant to the community development council and credited USAID with the diverted funds, these types of issues exemplify the risks of operating in contested areas of Afghanistan. Meanwhile, our personnel faced first-hand difficulty in assessing the effectiveness of USAID's Afghan Civilian Assistance Program II because of security conditions. OIG staff members conducting an audit of the program were able to consider reported results and meet with some project beneficiaries in Kabul and Herat, but Embassy security officials did not permit OIG personnel to visit villages and directly observe the effects of the program on project beneficiaries. As a result of these limitations, auditors could not determine what influence the program had on the lives of Afghan civilians who received assistance.

OIG observed the effects of similar challenges in assistance efforts related to Syria. We found that, while USAID political transition programs had made progress in awarding grants with program goals in mind, the ongoing conflict had led to delays in the development and implementation of related activities. The changing situation on the ground in Syria also made it challenging to provide needed humanitarian aid. As the fighting in Syria has evolved from a conflict between the government in Damascus and Syrian opposition to a more complex conflict that also includes hostilities between extremists and more moderate factions of the opposition, security conditions have deteriorated in other segments of the country, limiting humanitarian assistance access. OIG auditors of USAID-funded humanitarian assistance activities, nonetheless, concluded that food commodities were reaching northern and southern Syria through the Food for Peace program in spite of these challenges. Other OIG audit work in the region also examined USAID programs that were impacted by the Syrian conflict. For example, auditors of a value chain development project in Lebanon determined that the project was making progress toward targets, including assisting farmers through grants in villages hosting Syrian refugees. OIG also found, however, that some activities may not be sustainable.

OIG ACCOMPLISHMENTS DURING THE REPORTING PERIOD

- More than $32 million in questioned costs and funds recommended to be put to better use
- Almost $13 million in investigative recoveries and savings
- 348 audit reports issued
- 90 investigations closed
- 8 prosecutorial referrals
- 41 administrative actions

As the Administration announced efforts to degrade and destroy the Islamic State of Iraq and the Levant (also known as ISIL or ISIS) and respond to the Ebola outbreak in West Africa, USAID OIG staff members gathered with counterparts from OIGs for the Departments of State and Defense to plan future oversight efforts. In September, representatives of the three OIGs held a joint summit to discuss joint coordination issues and arrangements for readiness, execution, and reporting to implement a new section of the Inspector General Act, which sets out requirements for establishing a Lead Inspector General for Overseas Contingency Operations. Related planning efforts continued through the end of the reporting period.

While we work to adjust to changing foreign assistance conditions, OIG continues to focus on reinforcing accountability within ongoing programs and activities. During the semiannual period, we completed work on Agency management of the classification process, the use of system administrator roles, partner vetting and geo-management information systems, unliquidated obligations reported in financial management systems, Agency reporting on contractors' past performance, compliance with improper payments requirements, and the quality of risk assessments under the Local Solutions Initiative. In addition, OIG provided training on cost principles and promoted fraud awareness during

events attended by about 3,250 people around the world, while helping to hold those who commit wrongdoing to account. OIG investigative efforts resulted in 21 significant personnel actions such as resignations or dismissals, and 5 suspensions and debarments from future opportunities to receive federal contracts, grants, and cooperative agreements. In addition, OIG investigative work led to eight arrests, eight referrals for prosecution, and an indictment.

During the reporting period, OIG also redoubled efforts to improve how we operate, advancing initiatives in eleven areas that emerged from prior employee consultation efforts. Among these efforts is the establishment of an OIG Employee Advisory Committee, for which we received nominations during the reporting period. This group will be responsible for seeking input from employees and meeting periodically with OIG senior leadership to discuss ideas for improving the organization.

At OIG, we remain committed to providing high-quality oversight with the aim of promoting efficiency and effectiveness while safeguarding the integrity of programs and operations under our jurisdiction. OIG's independence is a cornerstone of our work, and we take seriously our responsibility to conduct investigations and develop audit findings and recommendations that reflect our best knowledge, effort, and judgment. Our work during the period reflects this commitment and is a tribute to the diligence and expertise of our gifted personnel.

INTRODUCTION

History, Mandates, and Authority

USAID's OIG was established on December 16, 1980, by Public Law 96-533, a statutory amendment to the Foreign Assistance Act of 1961. On December 29, 1981, the International Security and Development Cooperation Act of 1981 brought the USAID Inspector General under the purview of the Inspector General Act of 1978. OIG assumed audit and investigative oversight of USADF and IAF in 1999 and of MCC in 2004. OIG also maintains limited oversight authority of OPIC under 22 U.S.C. 2199(e).

The Inspector General Act authorizes the Inspector General to conduct and supervise audits and investigations. Our mission is to provide independent oversight that promotes efficiency and effectiveness while safeguarding the integrity of programs and operations under our jurisdiction. Some of our work is mandated by statute or other requirements; other work is performed at the discretion of OIG. When identifying and prioritizing appropriate audit and investigative activity, we consider stakeholder interests and needs, alignment with strategic goals, program funding, and the risks associated with the agency programs, including potential vulnerabilities in internal controls.

Areas of Responsibility

Audits

OIG audits activities relating to the worldwide foreign assistance programs and agency operations of USAID, MCC, USADF, IAF, and OPIC. Audit activities include performance audits and reviews of programs and management systems, financial statement audits required under the Chief Financial Officers Act of 1990, and audits related to the financial accountability of grantees and contractors.

Investigations

OIG investigates allegations of fraud, waste, and abuse relating to the foreign assistance programs and operations of our client agencies. Investigations of criminal, civil, and administrative violations cover all facets of these worldwide operations. OIG also works proactively by providing fraud awareness briefings and literature, audiovisual aids, and advice on fraud prevention strategies for agency personnel and employees of foreign assistance implementers worldwide.

Joint Work and Partners

OIG participates in task forces and cooperates with other groups. In this reporting period, for example, OIG contributed to task forces and interagency groups that provide oversight for U.S. Government programs in Afghanistan, Iraq, and Pakistan, and that assist the Department of Justice in addressing procurement and grant fraud.

Southwest Asia Joint Planning Group

This group conducts oversight activities in Afghanistan, Iraq, Pakistan and the surrounding areas (e.g., Kazakstan, Kyrgyzstan, Uzbekistan, and elsewhere in the region). The group comprises representatives of the Government Accountability Office, the Special Inspector General for Afghanistan Reconstruction, the U.S. Army Audit Agency, the Naval Audit Service, the Air Force Audit Agency and the Offices of Inspector General for USAID, the Department of Defense, and the Department of State.

Department of Justice and Federal Bureau of Investigation Task Forces

OIG participates in the National Procurement Fraud Task Force and the International Contract Corruption Task Force.

Coordinated Audit Plan for HIV/AIDS, Tuberculosis, and Malaria

OIG collaborates with its counterparts at the Departments of State and Health and Human Services to develop an annual consolidated audit plan. The three OIGs work together to determine the audits each office will conduct to make the best use of U.S. Government resources.

Working With Bilateral Donors

OIG participates in a group of bilateral donors from 12 countries, including the United States, that work to improve transparency and accountability of multilateral organizations and take on other issues of mutual interest.

ORGANIZATIONAL PERFORMANCE MEASURES

OIG established the following measures in its 2012-2016 strategic plan. The data below reflect our accomplishments for fiscal year 2014.

Goal 1: Strengthen the ability of the organizations for which OIG provides oversight to manage and deliver foreign assistance efficiently and effectively through audit products and activities.			
Measure	2013 Results	2014 Year-End Target	2014 Results
Percentage of audits with recommendations that focus on program effectiveness and efficiency [1]	57%	60%	68%
Percentage of agency expenditures audited	65%	60%	91%
Hours per audit	973	990 or less	1,010

[1] These are defined as audits with recommendations or findings in the following categories: performance targets not met, insufficient coordination among development partners, risk to projects' sustainability, lack of host-country support, inefficient operations, unsatisfactory contractor performance, and inadequate commodity management or storage.

Goal 2: Deter and detect fraud, corruption, criminal activity, and misconduct in the programs, operations, and workforce of the organizations for which OIG provides oversight.			
Measure	2013 Results	2014 Year-End Target	2014 Results
Percentage of OIG investigations resulting in substantiated allegations that were referred for criminal, civil, or administrative action	100%	85%	100%
Percentage of referrals that resulted in criminal, civil, or administrative action	89%	80%	79%
Number of individuals reached through outreach events	6,259	3,500	7,818

Goal 3: Provide useful, timely, and relevant information to enable stakeholders to make informed decisions.			
Measure	2013 Results	2014 Year-End Target	2014 Results
Number of briefings and testimonies provided to Congress	17	15	18
Number of hits on the OIG Web site	6,377,829	2,000,000	8,533,300

Goal 4: Continually improve the efficiency, effectiveness, and quality of OIG operations and outputs.			
Measure	2013 Results	2014 Year-End Target	2014 Results
Percentage of employees indicating satisfaction with OIG customer service, operations, and initiatives	57%	60%	61%
Percentage of major management milestones met relating to strategic planning, continuity of operations, policy development, financial resource management, operations planning, and external reporting requirements	82%	80%	84%
Percentage of OIG hours spent on indirect tasks	30%	30% or less	33%

Goal 5: Recruit, develop, and retain a highly qualified, motivated, and diverse workforce with the necessary tools and training to fulfill OIG's mission.			
Measure	2013 Results	2014 Year-End Target	2014 Results
Percentage of vacancies with qualified candidates accepting an offer of employment within 120 days	100%	95%	100%
Percentage of highly performing employees retained	100%	90%	99%
Percentage of OIG employees expressing satisfaction with management policies and procedures, opportunities to improve their skills, their ability to use their talents, recognition for good performance, and personal empowerment in work processes and their jobs	47%	50%	43%
Percentage of employees completing required core curriculum training for their level	77%	100%	87%

PROGRESS IN MEETING STRATEGIC GOALS AND OBJECTIVES

In 2012, OIG released its fiscal year (FY) 2012–2016 strategic plan. The five goals and supporting strategies in the plan reaffirm our commitment to providing quality oversight to the agencies we oversee and informing the public and our stakeholders of how OIG is safeguarding taxpayer resources. The plan also emphasizes our obligation to continually find ways to improve our own operations and to ensure that our workforce is highly motived and well trained to carry out its responsibilities. OIG identified 15 performance indicators to assess progress toward achieving the goals articulated in the plan.

Throughout FY 2014, OIG performed at a high level. We had more than $167 million in questioned costs and funds recommended to be put to better use; about $23 million in investigative recoveries and savings; and 98 administrative actions. We met 10 of our 15 annual performance targets and are developing plans to address the targets we did not meet. In addition, we implemented numerous strategies to promote the effectiveness and integrity of foreign assistance programs, provide quality information for our stakeholders, and enhance OIG's internal processes and workforce engagement.

Strategic Goal 1

OIG set a number of ambitious performance targets for our audit program, and we met two of the three. In fact, we far exceeded our goal for percentage of agency expenditures audited. This measure is critical to ensuring that OIG's audit activities are focusing on a reliable representation of the Agency's portfolio. In addition, we met our goal for the percentage of audits with recommendations that focus on program effectiveness, which helps USAID improve its programs.

However, we fell short on the average number of hours per audit. This measure helps assure that our resources are used efficiently and effectively, but it has been difficult to calculate the baseline for this measure accurately. Many factors affect the number of hours required to complete an audit, including the geographic dispersion of the project, the security situation, the gap between planning and implementation, or the unanticipated complexity of the project. We continue to emphasize the importance of performing our work efficiently and look for ways to improve our results in this area.

In addition to our performance on these indicators, OIG successfully implemented many activities presented in our strategic plan. We developed an audit plan for FY 2015 that focuses oversight activities on high-risk programs, including those carried out in conflict and crisis settings, implemented through local systems in host countries, and dealing with global food security and health programs. Furthermore, we will examine known risk areas, such as procurement programs and programs with persistent weaknesses.

We continue to coordinate with OIG counterparts to maintain the most effective oversight of foreign assistance programs. For instance, we have worked closely with the Departments of Defense and State OIGs to develop a plan to provide coordinated oversight during future contingency operations. We coordinated with other audit planning colleagues throughout the year, including meeting with the U.S. Comptroller General to discuss considerations related to foreign assistance oversight, participating regularly in the Southwest Asia Joint Planning Group, and hosting an audit and fraud roundtable meeting with representatives from bilateral donors to share experiences and identify ways to work together more closely.

To expand OIG's analytical capabilities, we are coordinating with USAID to obtain read-only access to four Agency IT systems. This access will allow us to conduct analyses that identify previously unknown relationships among data, including trends, anomalies, or potentially illegal activities.

One of OIG's audit teams received an Award for Excellence from the Council of the Inspectors General for Integrity and Efficiency (CIGIE) for their outstanding work on the *Audit of USAID/Haiti's New Settlement Construction Activities*. In the face of significant challenges auditing this large and complex project, the audit team demonstrated strong commitment to strengthening assistance programs, an achievement recognized by our counterparts across the Inspector General community.

Strategic Goal 2

OIG met two of its three performance targets related to deterring and detecting fraud, waste, and abuse in the programs for which we provide oversight. Of our investigations with substantiated allegations, all were referred for criminal, civil, or administrative action. Of those referrals, 79 percent resulted in criminal, civil, or administrative action.

We far exceeded our goal of the number of Agency employees, partners, and implementers reached through outreach events. These education and relationship-building efforts expand awareness of the consequences of criminal, civil, and administrative violations.

This year, the Office of Investigations underwent a CIGIE peer review conducted by the Nuclear Regulatory Commission (NRC) OIG. The NRC OIG found the program to be compliant with CIGIE guidelines and standards, which is the highest possible rating. The finding means that no significant deficiencies were identified and that the Office of Investigations has adequate internal safeguards and management procedures to ensure that CIGIE standards are followed and that law enforcement powers conferred by the Inspector General Act are properly exercised. The comment letter accompanying NRC's peer review report included three recommendations meant to strengthen the program, and OIG has attended to these recommendations.

OIG continues to strengthen relationships with foreign law enforcement and prosecutorial entities to promote opportunities for coordination. For instance, the Afghan police worked with agents from USAID OIG and the Special Inspector General for Afghanistan Reconstruction to arrest an Afghan man on charges of embezzling more than $500,000 from the USAID-supported Agricultural Development Fund.

One of OIG's special agents received a meritorious service award from USAID for his work in Haiti. USAID/Haiti commended him for taking a collaborative approach to establish the Haiti antifraud hotline and for carrying out a sensitive investigation that resulted in increasing the integrity of mission staff and programs. This award demonstrates the positive impact our work has on the agencies we oversee.

Strategic Goal 3

OIG's performance results indicate that we did a good job of providing useful, timely, and relevant information to our stakeholders. We surpassed the number of briefings and testimonies provided to Congress and far exceeded the number of hits on the OIG Web site.

We participated in a number of outreach efforts with Congress and congressional staff, Agency and mission representatives, and audit and oversight organizations involved in assistance work. For example, the Acting Inspector General testified before a subcommittee of the Senate Homeland Security and Governmental Affairs Committee to discuss the oversight of small agencies, in conjunction with the release of a draft bill that would consolidate oversight of small federal entities that currently lack inspectors general. He also addressed USAID's Management Operations Council, made up of about 45 USAID managers and staff including the Deputy Assistant Administrator, about OIG's structure, independence, and authorities.

In addition, we hosted an inspectorate general delegation from Indonesia to educate them about the U.S. Government's approach to oversight. We also hosted OIG's new Office of Management and Budget (OMB) examiner on visits to offices in Dakar and Pretoria to provide firsthand insight into the work we do and the challenges we face.

Finally, OIG continued to build a social media presence through our Twitter site at https://twitter.com/USAID_OIG. We use social media to announce the release of audit reports, discuss OIG's mission, advertise job openings, and market OIG's hotlines.

Strategic Goal 4

OIG met two of the three performance targets related to improving our internal processes. We met our goal for employee satisfaction with OIG customer service, operations, and initiatives. We also exceeded the target for meeting the major management milestones we identified at the beginning of the year. These milestones were related to policy development, financial resource management, human capital management, and information management.

However, we did not meet our goal for the percentage of organizational hours spent on indirect tasks, which could be due to a number of factors. For instance, OIG placed an emphasis on organizational improvement this fiscal year. Activities related to these initiatives would have been recorded as indirect hours. Furthermore, in the coming year, we will undertake efforts to rebuild internal support systems vital to OIG's mission and independence. Therefore, we are evaluating whether this performance measure reflects our priorities for the coming years.

In addition to these performance measures, OIG has taken a number of steps to improve the efficiency, effectiveness, and quality of OIG operations. To ensure that we are basing resource allocations on the priorities of the agencies we oversee as well as the risk factors in areas where foreign assistance is provided, we restructured OIG's regional and headquarters footprint. In response to changing conditions and programming in the Middle East, OIG opened a Regional Inspector General (RIG) office in Frankfurt, Germany. Our Cairo and Tel Aviv offices report to this RIG.

OIG successfully implemented additional operational activities that support our strategic plan. We launched a new OIG Intranet to provide employees better access to OIG applications and resources. We implemented a new version of OIG's remote access system that provides increased processing capacity for mobile workers and a more standard desktop. We revised and issued seven policies, four standard operating procedures, and the new employee handbook to clarify and update internal procedures.

Also, we submitted OIG's FY 2014 Internal Controls Certification to the Administrator as required by the Federal Managers Financial Integrity Act. The new risk assessment process required training representatives from every office in Washington and overseas, as well as several levels of management review and certification.

Strategic Goal 5

OIG's performance in relation to building a high-quality workforce was strong in some areas, but there is definite room for improvement. The performance results indicate that we did very well in terms of hiring efficiency and retention of highly performing employees. However, we did not score well on the employee satisfaction indicator and missed our target for required training.

In FY 2013, OIG conducted an employee survey to set a baseline for the employee satisfaction performance indicator. At the time, 47 percent of employees expressed satisfaction. In response to the results, we established four employee work groups to address the critical issues identified. In addition, the Acting Inspector General has been meeting with employees in headquarters and overseas to gather their perspectives on ways to improve the organizational culture and better support employees. We are just beginning to implement the recommendations that came out of these activities.

We readministered the employee survey in FY 2014, and satisfaction fell to 43 percent. The key issues driving the drop were training and recognition, which are areas we acknowledge are underresourced. In response to the work groups' recommendations, we are making training, communication, and recognition priorities in the organization.

We are developing an OIG-wide annual awards program that will involve employees throughout the process. We are also planning to invest more in training opportunities and hire a training coordinator to put a structure in place to ensure that development is a true priority. We believe these steps will start to deliver key needed improvements.

OIG also missed the target for completing 100 percent of required core curriculum training. Some of the employees could not complete the training because they were overseas, the training was not offered at a time when they could attend, or they were hired recently and did not have to opportunity to take the training. As we place a higher priority on training, we expect to also improve in this area.

OIG has changed our approach to staffing key positions in our audit offices abroad. Audit units abroad have all had a director or regional inspector general, but the structure of the units below that level has been less clear or consistent. Therefore, we formally designated audit manager positions at overseas posts and established an open bidding process for these positions. Not only does the establishment of these positions address an operational need, it also allows for greater leadership opportunities for the staff.

Overall, these performance results demonstrate that OIG is performing well but still has room to improve. After 2 years of measuring OIG's progress in meeting the current strategic goals and performance indicators, we have revised the strategic plan and related indicators to ensure that they align with OIG's priorities. This revised plan and associated performance metrics are reflected in our FY 2015 annual plan and will provide the basis for future assessments of our progress in working toward meeting the strategic goals.

SUMMARY TABLES

Summary Table of Audits Conducted USAID, USADF, IAF, and OPIC April 1-September 30, 2014		
Type of Report	Number of Reports	Value of Recommendations ($)
Financial Audits		
USAID programs and operations	0	0
Foundations' programs and operations	0	0
U.S.–based contractors	96	13,758,171
Quality control reviews	0	0
U.S.–based grantees	43	4,076,491
Quality control reviews	0	0
Foreign–based organizations	132	13,117,849
Quality control reviews	12	10,133
Foreign Government	6	0
Enterprise funds	2	0
Local currancy trust fund	2	9,013
Performance Audits		
USAID economy and efficiency	32	1,134,925
Foundations' and economy and efficiency	2	0
Other	6	0
Total	**333**	**32,106,582**

Summary Table of Audits Conducted MCC April 1-September 30, 2014		
Type of Report	Number of Reports	Value of Recomendations
Financial Audits		
U.S.-based contractors	0	0
U.S.-based grantees	0	0
Foreign-based organizations	11	255,037
Quality control reviews	0	0
Local currency trust fund	0	0
Performance Audits		
Economy and efficiency	2	0
Other		
Other	2	0
Total	15	255,037

Summary Table of Investigative Activities Including Matters Referred to Prosecutive Authorities April 1-September 30, 2014			
Workload		Civil Actions	
Investigations opened	64	Civil referrals	1
Investigations closed	90	Civil declinations	0
		Judgments	1
		Settlements	0
		Total	2
Criminal Actions		Administrative Actions	
Prosecutive referrals	8	Reprimands/demotions	0
Prosecutive declinations	4	Personnel suspensions	10
Arrests	8	Resignations/terminations	11
Indictments	1	Recoveries	7
Convictions	0	Suspensions/debarments	3
Sentencing	0	Systemic changes	6
Fines/assessments	0	Other	4
Restitutions	0		
Total	21	**Total**	41
Recoveries and Savings			
Judicial recoveries (criminal and civil)			11,137,267
Administrative recoveries			1,600,139
Total			12,737,406

Fraud Awareness Briefings Conducted Worldwide April 1-September 30, 2014			
Month	Location	Sessions	Attendees
April	Kabul, Afghanistan	1	10
	Washington, D.C.	4	167
	Windhoek, Namibia	1	4
	Baku, Azerbaijan	2	46
	Manila, Philippines	1	51
	Lusaka, Zambia	1	59
	Santo Domingo, Dominican Republic	2	58
May	Tbilisi, Georgia	1	51
	Kabul, Afghanistan	1	9
	Washington, D.C.	1	44
June	Washington, D.C.	6	318
	Kabul, Afghanistan	1	3
	Manila, Philippines	2	35
	Conakry, Guinea	11	197
	Port-au-Prince, Haiti	5	94
	Abuja, Nigeria	2	162
	Kathmandu, Nepal	2	61
July	Kabul, Afghanistan	2	32
	Bogota, Colombia	2	71
	San Salvador, El Salvador	3	39
	Washington, D.C.	5	72

Fraud Awareness Briefings Conducted Worldwide April 1-September 30, 2014			
Month	Location	Sessions	Attendees
July (continued)	Silver Spring, Maryland	1	5
	Kampala, Uganda	2	45
	Maputo, Mozambique	1	36
	Port-au-Prince, Haiti	1	11
	Pristina, Kosovo	1	45
August	Panama City, Panama	1	43
	Kabul, Afghanistan	1	12
	Kampala, Uganda	1	32
	Davao City, Philippines	1	45
	Silver Spring, Maryland	2	52
	Washington, D.C.	3	59
	Bogota, Colombia	1	21
	Dakar, Senegal	1	12
	Cairo, Egypt	1	12
September	Kabul, Afghanistan	3	117
	Dakar, Senegal	5	85
	San Salvador, El Salvador	1	47
	Sanaa, Yemen	3	43
	Bamako, Mali	7	160
	Guatemala City, Guatemala	5	201
	Washington, D.C.	5	165
	Manila, Philippines	2	24
TOTAL		**105**	**2,855**

SIGNIFICANT FINDINGS AND ACTIVITIES: U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT

Women show OIG employees the various crops growing in their commercial garden in the Matam Village of Doumnga Ouro Alpha, where the program provided them with training, tools, seeds, plants, and fencing. (Photo by Simone M. Duncan for OIG.)

ACCOUNTABILITY

Contractor and Grantee Accountability—Audits

Overall Audit Activity

USAID is required by the Federal Acquisition Regulation, the Single Audit Act, and OMB guidance to obtain appropriate and timely audits of its contractors, grantees, and enterprise funds. In addition, USAID has its own internal policies and procedures governing these audits. OIG provides oversight of these audit activities, ensuring that audits are conducted in accordance with appropriate quality standards.

Audits of U.S.-Based Companies

U.S.-based companies carry out many USAID-funded activities. The Defense Contract Audit Agency (DCAA) conducts audits, reviews, and preaward surveys of U.S.-based contractors on USAID's behalf. OIG then reviews DCAA's reports and transmits them to USAID management.

During this reporting period, OIG reviewed and transmitted 27 DCAA reports covering approximately $192 million in costs (with questioned costs of more than $2 million); and reviewed and transmitted 59 incurred cost audit reports covering approximately $169 million in costs (with questioned costs of more than $9 million).

Audits of U.S.-Based Grantees and Enterprise Funds

U.S.-based nonprofit organizations also receive significant USAID funds to implement development programs overseas. As required by OMB guidance, nonfederal auditors perform annual financial audits of USAID grantees that spend more than $500,000 in federal funds annually. The auditors are required to identify:

- Significant deficiencies involving major programs.
- Material noncompliance with laws and regulations.
- Known fraud affecting federal awards.
- The status of prior audit findings.

In some instances, USAID contracts with DCAA to perform special financial audits and with independent public accounting firms to perform Agency-contracted financial audits of U.S.-based grantees. OIG provides oversight for the nonfederal auditors performing these audits to determine whether auditors have prepared audit reports in accordance with OMB reporting requirements and generally accepted government auditing standards (GAGAS).

OIG also conducts quality control reviews to (1) determine whether the underlying audits were conducted in accordance with GAGAS and meet OMB requirements, (2) identify and follow up work needed to support the opinions in the audit report, and (3) identify issues that may require management attention by federal officials.

Enterprise funds are U.S.-based nonprofit organizations established under the Support for East European Democracy Act of 1989 (Public Law 101-179) and the Freedom Support Act of 1992 (Public Law 102-511). Currently, USAID has three enterprise funds that invest in Eastern Europe, and three in Africa. Enterprise funds are subject to annual audits of financial statements performed by private accounting firms and reviewed by OIG.

During the reporting period, OIG reviewed 28 A-133 Single Audit Act reports, and issued 35 reviews for Agency-contracted audit reports, 1 limited scope review, and 2 enterprise funds reviews, covering USAID funds of approximately $5 billion spent by U.S.-based grantees.

Audits of Foreign-Based Contractors and Grantees

OMB's "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (this Super Circular combines eight previously separate sets of OMB guidance), does not apply to foreign-based contractors and grantees. Given the high-risk environment in which USAID operates, however, USAID has extended similar audit requirements to its foreign-based contractors and grantees through standard provisions included in grants, cooperative agreements, and contracts. Financial audits of foreign-based contractors and grantees normally are conducted by independent audit firms approved by OIG's overseas regional offices.

Under the recipient-contracted audit program, audits are required for all foreign entities that spend $300,000 or more in USAID funds during their fiscal year. USAID may also request financial audits of nonprofit organizations that fall below the $300,000 threshold.

USAID's financial audit requirements concerning its contracts, grants, and cooperative agreements with foreign entities normally are satisfied under the recipient-contracted audit program. However, Agency-contracted audits may be initiated by either USAID or OIG to provide additional audit coverage or address specific concerns.

OIG reviews all audit reports and, if they are found to be in compliance with the GAGAS and OIG's *Guidelines for Financial Audits Contracted by Foreign Recipients*, transmits the reports to the appropriate USAID mission for corrective actions. Audit firms also are notified of any problems identified in the audit reports.

During this reporting period, OIG reviewed 132 audits of foreign-based organizations, covering more than $733 million in expenditures and resulting in about $13 million in questioned costs, as well as 6 audits of funds granted to foreign governments, covering $22 million in expenditures that did not identify any questioned costs. OIG also completed 12 quality control reviews to ensure that the audits were completed in accordance with appropriate audit standards.

Contractor and Grantee Accountability—Investigations

Individuals Debarred After $11 Million Judgment

As previously reported, in 2008, the owner of U.S. Protection and Investigation (USPI) and her husband, the CEO, were indicted on charges of conspiracy, major fraud, wire fraud, forfeiture, and aiding and abetting. As a subcontractor to a USAID contractor, USPI had received funding from USAID to provide security-related functions in Afghanistan. The husband and wife team pled guilty, were jointly ordered to pay restitution in the amount of $3 million, and were debarred from doing business with the U.S. Government. OIG subsequently learned the owner and CEO of USPI had established a new company operating under the name of SERVCOR Security Services and had listed a third party as the CEO. SERVCOR was continuing to compete for and receive U.S. Government-funded contracts. Based on an OIG investigation, in 2012 SERVCOR was debarred and the husband and wife were again debarred in September 2014. In January 2014, the U.S. District Court for the District of Columbia issued a default judgment in favor of the U.S. Government against the owners of USPI for more than $11 million. The default judgment is being reported in this SARC period as OIG did not receive notification of it until this reporting period.

Five USAID Subcontractors in Kosovo Referred for Debarment for Bid Rigging and Collusion

In August 2014, an OIG investigation substantiated allegations of bid rigging and collusion among five construction subcontractors in Kosovo. Mercy Corps International, implementer for USAID's $7.5 million Community Action Initiative Program, contracted with the construction companies for multiple infrastructure construction projects in Kosovo. The investigation revealed the companies were closely connected to a Serbian organized crime ring that routinely threatened death or bodily harm to any other competitive contractors who attempted to apply for Mercy Corps contracts. Such tactics allowed the five companies to win the majority of Mercy Corps construction contracts. OIG referred the case to the European Union Rule of Law Mission (EULEX)—which operates under the United Nations mission in in Kosovo—for criminal investigation and prosecution of the companies and associated personnel. EULEX accepted the investigation, which is ongoing. In addition, the five companies and associated individuals were referred to USAID for possible suspension and debarment.

USAID Contractor Employee Refunds USAID $5,693 Related to Double Billing of Hours

In May 2014, an OIG investigation found that a Georgian national who was a project director for the National Association of Local Authorities of Georgia (NALAG), which implements the USAID Institutionalization of Climate Change Adaptation and Mitigation in the Georgia Regions, claimed an 8-hour work day on the program while working only 6 hours. In addition, the individual admitted to working as a project director for the European Union "Clima East" program during USAID program hours. Based on the investigation, USAID issued a bill for collection of $5,693 in September 2014 and was paid in full for the fraudulent billing. In addition, because of the possible weakness in administrative oversight by NALAG in allowing the fraud to occur, USAID ordered the implementer in August 2014 to conduct a recipient-contracted audit pursuant to the findings.

Employee Misconduct

Employee Terminated in Telecom Kickback Scheme

OIG received multiple allegations that a Foreign Service National (FSN) employee in Kazakhstan was misrepresenting telecom charges to USAID employees. OIG determined that the employee overstated telecom charges, accepted cash payments, and kept the difference. During the investigation, the FSN admitted to investigators that she pocketed change from her fellow employees twice. She further admitted to taking cash as a personal loan out of an office safe on several occasions and replaced it at a later date. In response to OIG's findings, the USAID mission director terminated the FSN and in April 2014 instituted four significant administrative changes to prevent future occurrences of fraud.

Employee Arrested for Distribution of Child Pornography

In June 2014 OIG responded to a referral by the Immigration and Custom Enforcement's Homeland Security Investigations (HSI), alleging the distribution of child pornography by a USAID personal service contractor (PSC). In conjunction with HSI, OIG conducted an investigation and found the PSC possessed thousands of images and videos, some of which he had distributed to various e-mail addresses on the Internet. The PSC distributed child pornography via e-mailed links while he was on an official USAID temporary duty assignment overseas to Jordan. OIG and HSI arrested the PSC and executed a search warrant on his residence. By the end of the reporting period, the PSC had been indicted and was awaiting a preliminary hearing.

USAID Political Appointee Resigns

OIG responded to allegations of prohibited personnel practices, conflict of interest, misuse of position, and travel fraud by a politically appointed USAID deputy assistant administrator (DAA) based in Washington, D.C. The investigation found the DAA had a personal relationship with a subordinate contractor in his chain of command and subsequently used his connections to procure a position for her

at the International Rescue Committee, a USAID grantee. In addition, OIG found that the DAA had received per diem payments while on annual leave in Thailand. Shortly after the investigation began, the DAA resigned.

Senior Contracting Officer Suspended for 10 Days

A senior contracting officer assigned to USAID/Pakistan admitted to secretly providing interview questions to an individual competing for a PSC position with the mission. The OIG investigation found that the officer, who was serving on the technical evaluation panel for the contract, e-mailed interview questions in advance to a former colleague who was competing for the position and had not done well on a previous interview. The applicant, who was serving in a PSC position at another USAID mission at the time, initially denied any unfair advantage but later admitted to having unofficial communications with the officer and receiving the interview questions. The investigation resulted in a 10-day suspension of the contracting officer in May 2014.

Former USAID Executive Debarred

In August 2014, a former USAID chief financial officer was debarred by the Office of General Council for Contractor Responsibility, Department of the Air Force (DAF), as a result of an OIG investigation into allegations that he did official work on a matter in which he had a prohibited financial interest. USAID was recused from participation in the debarment process because of the number of senior staff involved and, as a result, the matter was transferred to DAF for adjudication. The investigation concluded that, in an effort to ensure that he would be awarded a government contract after he retired, the employee tailored the proposed contract to his specific skills and experiences. The investigation also determined that the subject was assisted by another high-ranking USAID executive, who also is no longer with the Agency. The former chief financial officer was debarred for 18 months.

Five Employees Terminated for Fraudulent Travel Vouchers

In May 2014, OIG received an allegation that FSN employees in the USAID/Uganda office were fabricating hotel receipts for reimbursement submitted with their travel vouchers. The investigation determined that five employees submitted fabricated receipts for lodging even though they instead stayed with friends or family. The employees admitted to purchasing fake receipts from contacts at hotels in Kampala. They were terminated in September 2014 and, to date, the financial loss associated with these false claims is nearly $55,000.

Foreign Service Officer Suspended for Providing False Information

In April 2014, a USAID Foreign Service officer was proposed for termination after OIG substantiated allegations that he falsified his salary history to obtain a higher starting salary at USAID. The employee previously was issued a bill for collection of more than $33,000 in June 2013. The employee appealed his proposed removal, and the Agency instead suspended him for 5 days in September 2014.

Expanding Accountability

Corruption and lack of accountability are major impediments to development. They threaten to negate years of economic growth, especially in areas of the world subject to political instability and violence.

OIG audits and investigations provide two methods of safeguarding USAID funds. OIG takes other steps to promote accountability and transparency, as described below.

Expanding Supreme Audit Institutions' Capabilities

OIG continues to work closely with selected supreme audit institutions (SAIs) in countries where USAID is present. SAIs are the principal government audit agencies in the recipient countries and are often the only organizations that have a legal mandate to audit the accounts and operations of their governments. SAIs may be called upon to audit funds provided to host governments by USAID or other donors. OIG and USAID missions have signed memorandums of understanding (MOUs) with SAIs in 23 countries.

Before SAIs may conduct audits for USAID, they must demonstrate sufficient professional capacity and independence. OIG often provides training in how to conduct financial audits of USAID funds in accordance with Agency guidelines and U.S. Government auditing standards. OIG provides quality control for all audits of USAID funds performed by SAIs.

During this reporting period, SAIs issued 6 audit reports covering approximately $12.8 million in USAID funds. They reported approximately $197,000 in questioned costs, 6 internal control weaknesses, and 11 material instances of noncompliance.

Training USAID Staff and Others

OIG remains committed to preventing losses of development funds, and it continues to provide training in cost principles and fraud awareness to USAID employees, contractors, grantees, SAIs, and auditors from local accounting firms.

Cost Principles Training

USAID's contracts and grants incorporate cost principles that define the types of costs that can be charged legitimately to USAID programs.

To increase awareness of—and compliance with—these cost principles and to promote the highest standards, OIG conducts training for overseas USAID staff, contractors, grantees, and others.

This training provides a general overview of U.S. Government cost principles and actual examples of instances that demonstrate concepts such as reasonableness, allocability, allowability, and various specific cost principles (e.g., relating to travel expenses or entertainment costs). The training also includes discussions of financial audit requirements and accountability issues.

During this reporting period, OIG provided training in cost principles and related subjects in 7 countries to approximately 400 people including employees of USAID, IAF, and international NGOs, contractors and grantees, and auditors from local public accounting firms.

Fraud Awareness

During the current reporting period, OIG placed an emphasis on fraud prevention by providing 105 fraud awareness briefings to 2,855 people.

Investigations resulting in criminal or civil prosecution are publicized on USAID's Web site and in other settings, calling attention to prosecutorial actions taken against individuals or organizations whose illegal activities have targeted foreign assistance activities and programs.

In addition, OIG has developed publications and educational materials. OIG hotline posters, fliers, and cards that have been distributed worldwide. To expand OIG's outreach efforts, these materials are produced in six languages.

BUILDING INSTITUTIONAL CAPACITY

During this reporting period, OIG conducted seven audits and three other reports of USAID management practices.

Audit of USAID's Implementation of Selected Recommendations on Improving the Handling and Maintenance of Classified Information and Hardware

Report No. A-000-14-001-P

OIG conducted an audit of USAID's implementation of selected recommendations for improving the handling of classified information and hardware to determine whether recommendations from a previous assessment and an OIG review had been addressed.

Two USAID offices were responsible primarily for implementing the 60 Office of the Director of National Intelligence/National Archives and Records Administration (ODNI/NARA) and OIG recommendations: the Office of Security and the Office of the Chief Information Officer. USAID officials reported that as of February 7, 2013, they had implemented and closed 37 recommendations—36 from the ODNI/NARA report and 1 from the OIG report.

SIGNIFICANT FINDINGS AND ACTIVITIES

OIG conducted an audit of USAID's implementation of selected recommendations from a previous assessment by the ODNI/NARA pertaining to the Agency's handling and maintenance of classified information. OIG found that USAID had not implemented or could not support the closure of 9 of 19 selected recommendations.

Through a follow-up audit of negative unliquidated obligation balances in USAID's financial management system, OIG concluded that USAID had fully implemented two previous recommendations. However, during fieldwork, OIG also identified a matter of concern in a PhoenixViewer report that also presented unliquidated obligations with negative balances. OIG also found that the data transferred from the Agency's older financial systems to Phoenix and subsequent accounting adjustments resulted in negative unliquidated obligation balances, creating the appearance of a funds control violation.

OIG found that USAID had not implemented or could not support the closure of 9 of 19 selected recommendations. Eight of these recommendations were from the ODNI/NARA external assessment. Some recommendations should not have been closed because they lacked supporting documentation; others hinged on policies and procedures that were still in draft. In addition, USAID could not demonstrate having fully implemented one recommendation from OIG's report. USAID's standards for determining final action did not include verifying documentation submitted by the audited offices, and that documentation did not contain sufficient detail.

To ensure that USAID implements the ODNI/NARA recommendations and to strengthen USAID's procedures for closing recommendations, OIG made two recommendations. USAID made management decisions on both and took final action on one.

Evaluation of USAID's Implementation of Executive Order 13526, Classified National Security Information

Report No. 9-000-14-002-S

In 2009, President Barack Obama signed Executive Order 13526, "Classified National Security Information," describing a system for classifying, safeguarding, and declassifying national security information. The order was followed by the 2010 Reducing Over-Classification Act, which intends to prevent overclassification of information and promote information sharing.

If an agency has an employee authorized to make original classifications, the Act requires the inspector general of that agency to (1) assess whether applicable policies, procedures, rules and regulations have been adopted, followed, and effectively administered and (2) identify policies, procedures, rules, regulations, or management practices that may be contributing to persistent misclassification of material. OIG is required to carry out at least two evaluations addressing these objectives.

In this evaluation, OIG did not find evidence of persistent misclassification of material within USAID. Auditors found the Agency's classification policy generally meets the requirements set forth in the order; however, it needs to be updated to reflect current practices. For example, USAID's policy states that staff must maintain records of classification decisions, a practice determined to no longer be relevant or necessary by USAID leadership. The Agency maintains that the requirement reflects a period when classified information was processed primarily on paper rather than electronically. In addition, USAID has not published a classification guide as required and continues to rely on the State Department for guidance.

The evaluation found other problems. There were errors in the sampling calculations that led to incorrect reporting of classification statistics to the Information Security Oversight Office. Some Agency staff also did not appear to understand what they were required to report.

OIG made 11 recommendations to help USAID strengthen its National Security Information Program. USAID made management decisions on all of them and took final action on two.

Audit of USAID/South Sudan's Management of Nonexpendable Property

Report No. 4-668-14-008-P

USAID and the State Department returned to the southern Sudanese city of Juba in 2006, 14 years after they left following a coup d'état. To help USAID's mission get set up, other USAID missions donated furniture, vehicles, and equipment called "nonexpendable property." Many of the items were not requested by the mission, and some showed signs of wear and tear. Occasionally, the donations came in large quantities on short notice, which complicated matters for the staff because they did not have a formal inventory process in place yet.

Five years later, South Sudan became an independent country with Juba as its capital. Since most U.S. Government employees working there were with USAID, the Agency was put in charge of operating and managing nonexpendable property for both itself and the State Department. Juba is one of five locations in the world where USAID provides services to other U.S. agencies.

OIG conducted this audit to determine whether USAID/South Sudan managed its nonexpendable property in accordance with Agency policy. However, the auditors had to conclude the audit before all the steps were completed because most U.S. Government employees were evacuated from Juba on December 18, 2013, after fighting broke out between the government and rebel groups. As a result, OIG could not make a conclusion about the effectiveness of certain areas of property management at USAID/South Sudan.

Based on the work completed, however, OIG found that the mission had not complied with guidance in several key areas. It lacked procedures to guide property replacement, had insufficient controls over its auctions of nonexpendable property, and failed to follow procurement regulations.

OIG made ten recommendations to help strengthen the management of the mission's nonexpendable property, and USAID made management decisions on all of them.

Audit of USAID's Use of System Administrator Roles

Report No. A-000-14-005-P

Network and computer systems administration involves planning and coordinating the installation, testing, operation, and troubleshooting of hardware and software systems. Specific duties involve managing accounts and network rights, developing and documenting system standard operating procedures, maintaining system configurations, and making sure that information security and assurance policies are applied strictly.

OIG performed this audit to determine whether USAID effectively implemented system administrator roles to protect against loss, misuse, or unauthorized access to USAID resources. The auditors concluded that USAID has not. OIG found weaknesses in the Agency's implementation of system administrator roles, as well as in a system security plan and a system's configuration; a system also did not have a technical manual on how to manage user rights, roles, and privileges.

OIG made five recommendations to address these problems and help strengthen the administration of USAID's system administrator roles. USAID made management decisions on all five and took final action on two.

Audit of USAID/West Bank and Gaza's Partner Vetting and Geo-Management Information Systems

Report No. 6-294-14-007-P

The Federal Information Security Management Act (FISMA) of 2002 requires agencies to implement an agency-wide information security program to protect their information and information systems, including those provided or managed by another agency, contractor, or source. The act also requires agencies to have an annual assessment of their information systems.

In response to FISMA requirements, the National Institute for Standards and Technology (NIST) developed Federal Information Processing Standards (FIPS) 200, "Minimum Security Requirements for Federal Information and Information Systems," and FIPS 199, "Standards for Security Categorization of Federal Information and Information Systems," to make sure all federal agencies comply with FISMA. NIST also established guidelines in its Special Publication 800-53 for selecting and specifying security controls for organizations and information systems to help executive agencies meet the requirements of FIPS 200.

OIG conducted this audit to determine whether USAID/West Bank and Gaza implemented minimum security controls to protect the confidentiality, integrity, and availability of three of the mission's critical information systems—the Partner Vetting System, Partner Vetting System Nongovernmental Organization Portal, and Geo-Management Information System—according to the NIST requirements. While the mission has implemented some controls for all three systems, OIG found weaknesses in other areas that needed improvement.

OIG made 37 recommendations to help USAID/West Bank and Gaza and USAID/Office of Security strengthen their information security program. USAID made management decisions on all of the recommendations, and final action was taken on seven.

Follow-up Audit of Negative Unliquidated Obligation Balances in USAID's Financial Management System

Report No. A-000-14-003-P

OIG conducted a follow-up audit on a June 2011 report that identified problems with one of the reports generated by PhoenixViewer, which provides information about USAID's financial data.

OIG concluded in this follow-up audit that USAID had fully implemented two previous recommendations to resolve the reporting of negative unliquidated obligation balances in this particular report.

However, during fieldwork, OIG also identified a matter of concern in another PhoenixViewer report on obligations entitled "1311 Analysis—Unliquidated Obligations," which also presented unliquidated obligations with negative balances. OIG determined that this problem was caused largely by fluctuating currency rates and using those rates to convert foreign currency trust fund transactions to U.S. dollars. OIG also found that the data transferred from the Agency's older financial systems to Phoenix and

subsequent accounting adjustments resulted in negative unliquidated obligation balances. This created the appearance of a funds control violation, which is when the amount spent exceeds the amount available to spend.

OIG made two recommendations to correct this problem. USAID made management decisions on both and has taken final action on one.

Report on USAID's Fiscal Year 2013 Compliance With the Improper Payments Elimination and Recovery Act of 2010

Report No. 0-000-14-001-S

OIG reviewed USAID's compliance with the requirements of the Improper Payments Elimination and Recovery Act (IPERA) of 2010 for fiscal year (FY) 2013 and determined that USAID complied, in all material respects, with IPERA requirements. Only one requirement under the act—to publish improper payment estimates for programs and activities identified as susceptible to significant improper payments—was not applicable to USAID because its risk assessment did not identify any such programs and activities that would require reporting.

Review of USAID's Past Performance Evaluations for Partners

Report No. 9-000-14-003-S

Federal regulation requires federal agencies to consider past performance information when awarding contracts. However, more than 7 years after implementing a single government-wide repository of past performance information on federal contractors, OMB found performance evaluations incomplete, of poor quality, and lacking sufficient information. Both OMB and the Government Accountability Office wrote that end users considered performance evaluations unreliable and irrelevant. OMB issued a memorandum in March 2013 requiring federal agencies to reach 100 percent reporting compliance by 2015. OIG conducted this review to determine whether USAID is producing informative contractor past performance and integrity information and utilizing contractor past performance and integrity information when making source selection decisions.

OIG's review, which included a survey of assessors, users of the Past Performance Information Retrieval System, assessing officials, and those awarding assistance, established that users found past performance information generally informative. There were limitations, however, such as a lack of assessor objectivity, problems with system design, staff turnover, and different perceptions of data quality standards. OIG also found that the procurement office emphasized evaluation quantity over quality and that contracting officers did not document consideration of past performance properly.

USAID made significant progress in 2013 but fell short of its reporting target. USAID's Office of Acquisition and Assistance (OAA) made past performance reporting a priority, and in 2013 the office reported an improvement in compliance from 11 percent to 42 percent; however, it did not achieve the 65 percent target set by OMB. Factors for the missed reporting goal may include OAA's communications, training, and support not reaching all Agency staff and staff not prioritizing performance evaluations.

OIG made seven recommendations. USAID made management decisions on all of them.

Review of Stage 2 Risk Assessments for the Latin America and Caribbean Region Under Local Solutions

Report No. 1-598-14-001-S

The Local Solutions initiative attempts to make foreign assistance more sustainable and cost-effective by building local capacity in the public sector and civil society of partner countries. In support of this initiative, USAID has begun simplifying and streamlining policies and procedures to allow it to work with a broader range of non-U.S.-based partners.

According to USAID policy, USAID missions and operating units should use a group of specified guidelines, known as the Public Financial Management Risk Assessment Framework, to identify and mitigate fiduciary risks encountered when providing government-to-government assistance under Local Solutions. OIG reviewed regional execution of two of the five stages identified in this framework: Stage 1 is a rapid appraisal, which provides a measure of a prospective partner country's "commitment to transparency and accountability in the use of public funds," and Stage 2 is an assessment that not only evaluates risks but also formulates measures to mitigate them.

OIG determined that the Stage 2 risk assessments in the Latin and Caribbean region (Barbados, Honduras, Trinidad and Tobago) did not meet all requirements of USAID's policy. Risk assessment testing was insufficient, and risk areas identified during the Stage 1 rapid appraisal were not evaluated during the Stage 2 assessment. Stage 2 questionnaires were incomplete, and concerns that were noted during Stage 2 were not evaluated to mitigate risks. In addition, Stage 2 risk assessments were completed before development objectives or projects were identified.

OIG made four recommendations. USAID made management decisions on all four and took final action on one.

Audit of the Office of Development Credit's Compliance With Federal Regulations and Agency Guidance

Report No. 9-000-14-003-P

USAID's Development Credit Authority (DCA) enables missions to issue partial credit guarantees to banks and financial institutions. It promotes private-sector investment by encouraging financial institutions to lend private capital for projects benefitting long-term growth. DCA's guarantees typically cover up to 50 percent of the lenders' risks on projects that advance USAID's development objectives. As a result, DCA's partial guarantees make money available for local economic growth and encourage

risk-averse financial institutions to lend to creditworthy but underserved borrowers. DCA guarantees have gone to entities in the agriculture, water, energy, and health sectors, and to micro-, small, and medium-sized enterprises.

From 1999 through the end of FY 2012, USAID issued 378 guarantees worth $3.23 billion in 69 countries. The lenders that received the guarantees had in turn used or lent nearly $1.13 billion, or almost 34 percent. OIG focused on loan portfolio guarantees because it represents nearly 84 percent of all guarantees and almost all loans issued.

OIG determined that the Office of Development Credit (ODC), which manages DCA, complied with federal regulations and guidance. For example, DCA complied with the applicable parts of OMB's Circular A-129, "Policies for Federal Credit Programs and Non-Tax Receivables," the Federal Credit Reform Act of 1990, and the Federal Claims Collection Act of 1966, as amended, pertaining to internal controls.

However, OIG found several areas for improvement. For instance, ODC's 2009 operations manual did not include a section on audits. Banks also did not use all available guaranteed amounts. In fact, many banks with active and expired loan portfolio guarantee agreements had not made any loans. Furthermore, ODC did not always define or differentiate among micro-, small, and medium-sized enterprises. Finally, ODC did not properly document borrower and lender risk weightings and the basis for those ratings.

OIG made seven recommendations, but USAID has not yet made management decisions on them.

Audit of USAID User Profiles for Applications Hosted by the National Finance Center

Report No. A-000-14-006-P

In October 2000, USAID entered into an agreement with the Department of Agriculture's National Finance Center (NFC) for NFC to perform payroll and reporting services. NFC, which is located in New Orleans, Louisiana, serves more than 170 agencies and provides payroll services to more than 650,000 federal employees.

NFC performs many services for USAID, such as payroll processing and accounting, salary payment processing services, payroll policy support services, tax reporting services, and information technology security services. To process its payroll, USAID has several applications that electronically submit payroll and personnel data to NFC's PowerTerm InterConnect application, such as Human Resource Connect and WebTA. USAID's Office of Human Resources has staff and contractors who have access to PowerTerm and the Entry, Processing, Inquiry, and Correction (EPIC) system. Both of these contain sensitive personally identifiable information, including Social Security numbers and employee banking information.

OIG conducted this audit to determine whether USAID implemented selected controls over security profiles for users who access applications hosted by NFC on a need-to-know basis in accordance with the principle of least privilege. OIG concluded that USAID had not.

OIG made six recommendations to help USAID strengthen its administration over the Agency's access to NFC's payroll applications. USAID made management decisions on all recommendations.

CRISES, CONFLICT, AND INSTABILITY

With a focus on crisis prevention, response, recovery, and transition, USAID works to strengthen resilience by helping states and communities prepare for and mitigate the impacts of disasters. USAID works to provide life-saving humanitarian assistance; to accelerate recovery by supporting livelihoods, markets, and the sustainable provision of basic services; and to address underlying grievances that cause instability and conflict. The Agency also strives to promote peaceful political transitions by strengthening civil society and respect for human rights, facilitating reconciliation, supporting effective democratic governance, and fostering the resumption of basic economic activity.

SIGNIFICANT FINDINGS AND ACTIVITIES

A follow-up report on the use of CERP funds in Afghanistan found that funds were not always used for their intended purposes or in compliance with applicable laws. OIG found that USAID violated the Bona Fide Needs Rule, the Economy Act, and the Recording Statute. Moreover, USAID's violation of these statutes implies that USAID may have violated the Antideficiency Act.

Through an OIG audit of USAID/Afghanistan's Afghan Civilian Assistance Program II, auditors found that International Relief and Development Inc. (IRD) distributed $12.2 million of medical supplies and pharmaceuticals to seven Ministry of Public Health (MoPH) hospitals that MoPH had selected and not to community health clinics throughout Afghanistan as required. IRD also had not established a mechanism to vet beneficiaries and track distributions to them as required by the cooperative agreement.

Follow-Up on a Department of Defense Audit of Commander's Emergency Response Program Funds Provided to USAID/Afghanistan

Report No. F-306-14-003-S

In 2009, the Department of Defense (DOD) entered into Economy Act orders with USAID/Afghanistan to construct two permanent two-way traffic bridges at Regak and Oshay in northern Uruzgan Province ($15.5 million); repair nine destroyed or damaged bridges in Ghazni and Zabul Provinces ($12.5 million); and perform rough grading, maintenance, and minor upgrades to the Bamyan to Doshi Road ($12.1 million). The Economy Act orders were funded with $40.1 million in Commander's Emergency Response Program (CERP) funds. USAID/Afghanistan implemented these projects through an indefinite quantity contract and specific task orders with the Louis Berger Group Inc./Black and Veatch Joint Venture (LBG/B&V).

In 2012, DOD OIG issued an audit report, "DOD Needs to Improve Controls Over Economy Act Orders with U.S. Agency for International Development" (No. DODIG-2012-117, August 14, 2012). OIG's audit is a follow-up of that report, and it refers to DOD OIG's conclusions as well as ours.

USAID OIG concluded that the funds provided by DOD to USAID/Afghanistan were not always used for their intended purposes or in compliance with applicable laws. For instance, although nine bridges were contracted to be repaired—and USAID received the entire $12.5 million to do so—only four were finished. USAID reported deobligating $5.7 million of these funds and refunding $5.58 million to DOD. However, USAID OIG was unable to reconcile the difference between the amount deobligated and the amount refunded.

Moreover, USAID obligated $0.7 million from the Economy Act order for "emergency or urgent works to be performed" that was not part of the Economy Act order. USAID OIG agreed with the DOD OIG finding that USAID's use of that money did not represent a bona fide need. It was outside the scope of the Economy Act order, and USAID had no authority to enter into a subobligation for this purpose.

For the Bamyan to Doshi road, instead of using the full $12.1 million that was provided to USAID by DOD for road maintenance, USAID unilaterally decided to use $8.9 million of these funds for community development projects, a purpose that was outside the scope of the Economy Act order. In both of these instances, USAID violated the Bona Fide Needs Rule, the Economy Act, and the Recording Statute. Moreover, USAID's violation of these statutes implies that USAID may have violated the Antideficiency Act.

OIG made five recommendations, and OIG acknowledged USAID's management decisions on all of them.

Audit of USAID/Afghanistan's Afghan Civilian Assistance Program II

Report No. F-306-14-003-P

In 2002, the Leahy War Victims' Fund began to include assistance for Afghan civilian victims of confrontations between international military forces and Taliban insurgents. Drawing on this and other funding, USAID/Afghanistan awarded a cooperative agreement to IRD for $64 million to implement the Afghan Civilian Assistance Program II (ACAP II) from September 2011 through September 2014. The program was intended to provide victims with appropriate, timely assistance to recover and rebuild their lives. (Previous activities were implemented by the International Organization for Migration under a separate cooperative agreement, which ended in November 2011.)

OIG noted that the program database showed that assistance had reached more than 5,000 beneficiaries involved in 592 incidents throughout Afghanistan; however, the International Security Assistance Force—which was responsible for confirming incidents eligible for program assistance—did not provide a point of contact for auditors to crosscheck IRD's data.

The audit team did observe distribution of immediate assistance in Kabul provided to ten Afghan civilian families. According to those accepting the assistance, they said that the food they received helped them prepare for funerals and sustain those whose breadwinners had been injured. The audit team also met with ten family representatives at a secured location in Herat. All said they had received immediate assistance and some were awaiting tailored assistance. Because of security concerns, the State Department's Regional Security Office did not allow the audit team access to villages. Therefore, OIG could not visit beneficiaries in those areas and could not determine what influence the program had on the lives of Afghan civilians.

IRD did not comply with the cooperative agreement regarding cost share. In February 2014, IRD distributed $12.2 million of medical supplies and pharmaceuticals to seven Ministry of Public Health hospitals that the Ministry had selected, not to vetted community health clinics throughout Afghanistan as required. In addition, IRD did not establish a mechanism to vet beneficiaries and track distributions to them as required by the cooperative agreement. More importantly, providing medical supplies and pharmaceuticals to the Ministry to assist a broad range of patients other than eligible beneficiaries was contrary to the intention of the Leahy Initiative. An August 2011 e-mail from Senator Leahy's office pointed to a larger compliance problem. It made clear that the program would assist Afghan civilians who had suffered losses because of International Security Assistance Force operations, but it would not assist the Government of Afghanistan. By providing medical supplies and pharmaceuticals to the seven MoPH hospitals, IRD directly assisted the Government of Afghanistan.

OIG made four recommendations including a follow up audit of the $12.2 million in cost-share expenditures reported by IRD to determine their allowability, eligibility, and reasonableness. USAID made management decisions on all of them.

Audit of USAID/Guatemala's Violence Prevention Project

Report No. 1-520-14-009-P

According to USAID, the current level of violence in Guatemala is one of the most serious threats to Guatemalan democracy. An effective, productive security sector that serves communities and prevents violence is fundamental to social harmony and for people to trust government institutions. Greater security and reduced violence also would contribute to economic progress.

In March 2010, USAID/Guatemala awarded RTI International a 4.5-year, $26 million cooperative agreement to implement the Violence Prevention Project. Under this agreement, RTI also is expected to raise $26 million in leveraged funds and resources from nonprofit and for-profit organizations, bringing the total investment to $52 million. The project's main goal is to reduce the levels of violence in targeted communities at risk.

OIG determined that the project completed numerous activities designed to reduce the violence and was on track to achieve most of its expected results. However, the project's actual impact on levels of violence will not be known until the mission completes an analysis at the end of the project. In addition, as of September 2013 (with only 12 months remaining for the project) RTI had achieved only $13.9 million

(or 53 percent) of the expected $26 million in leverage. The auditors also examined the support for $4.65 million of the total and found that $3.4 million (73 percent) was not valid and should not have been reported as leveraged funds and resources. For instance, RTI reported more than $350,000 in leveraged funds for emergency aid for victims of a tropical storm. These were disaster relief funds, rather than funds used to help build national and local awareness of the causes of crime and promote crime prevention activities as a solution.

RTI did not always comply with Agency and award requirements. For example, RTI's monitoring efforts fell short on reporting accurate training activities and did not monitor cash flow properly. RTI did not provide any reports comparing budget estimates to actual expenditures, conducting analyses of overruns, or providing any explanations. Moreover, even though the program operated in some of the most dangerous parts of Guatemala (the country averages 99.5 murders a week), no security plan was ever created or put in place because the award did not require it. Various RTI employees have been threatened and robbed, and so have at-risk youth involved in the project.

OIG made 11 recommendations. USAID made management decisions on all 11 and took final action on 2.

AECOM Refunds Payments Made to Taliban

OIG received information from USAID that AECOM, a contractor implementing USAID's $32 million Stability in Key Areas-West program in Afghanistan, was diverting USAID funding to the Taliban. The investigation found that funds given to AECOM were diverted from the intended project, which was to provide grants to local communities for small infrastructure projects, by members of the local Community Development Council (CDC), established to provide services and steer development for the community. The CDC members gave the money to members of the Taliban to be allowed to implement the project. Upon learning of the incident, AECOM immediately canceled the grant. AECOM subsequently credited USAID in May 2014 with more than $1,500 that was paid to the Taliban.

Audit of USAID's Office of Transition Initiatives Syria-Related Activities

Report No. 8-276-14-002-P

The mission of USAID's Bureau of Democracy, Conflict, and Humanitarian Assistance's Office of Transition Initiatives (OTI) is to help local partners in priority countries in crisis to advance peace and democracy. OTI officials said that changes in the Syrian conflict over time have both diminished OTI's capacity to effect a successful transition and destabilized the operating environment in some areas. In an effort to mitigate conflict and prepare for longer-term development assistance if conditions stabilized, in January 2013, OTI awarded a task order for a 3-year program.

OTI designed this program to further a political transition that would promote civil authorities that build the foundation for inclusive and representative governance structures, and support civil society groups and communities to participate actively in an inclusive and representative political transition.

The extent to which OTI's efforts were successfully building inclusive, accountable governance structures was still unclear. The contractor had not conducted formal evaluations of overall program impact because the program was still relatively new—only slightly more than 1 year into the 3-year program.

However, during the audit period, the contractor awarded a subcontract for evaluation activities, with preliminary field research to be completed in June 2014. While the overall impact was still unclear, the program had made progress on awarding grants with the program goal in mind. Furthermore, the contractor had taken steps to establish mechanisms to monitor both program activities and the changing environment in Syria. However, the ongoing conflict resulted in challenges that have led to delays in development and implementation of these activities. OIG identified inconsistencies in some activity data and made three recommendations related to them.

USAID made management decisions on all three OIG recommendations and took final action on two.

USAID Contractor Employee Arrested on Fraud Charges

In July 2014, Afghan National Police, along with agents from USAID OIG and the Special Inspector General for Afghanistan Reconstruction, arrested an employee of Chemonics, Inc., a USAID contractor implementing the Regional Afghan Municipalities Program for Urban Populations-South, on fraud and embezzlement charges. The employee was indicted by the Afghan Attorney General's Anti-Corruption Unit on charges of falsifying national identification cards issued by the Government of Afghanistan's Ministry of Interior and using those identification cards to create fictitious day laborers. According to the indictment, the employee used the identity of these fictitious laborers to embezzle at least $7,000 in USAID funds in 2013. He faces a maximum sentence of 3 years in prison and fines.

Former USAID Contractor Arrested

An Afghan citizen who worked for USAID contractor Development Alternatives, Inc. (DAI) was arrested on embezzlement charges in Afghanistan in April 2014. The arrest was carried out by the Afghan National Police with the assistance of OIG and the Office of the Special Inspector General for Afghanistan Reconstruction. Afghan authorities charged the employee with embezzling funds in association with his work as a credit administration accountant responsible for processing loan disbursements under USAID's $100 million Agricultural Credit Enhancement program. The employee initiated a wire transfer of $539,000 in USAID funds to an Afghanistan International Bank account set up under a fictitious name with the aim of later recovering the funds himself. Following his arrest, the former employee was transferred to Kabul to face prosecution.

Audit of USAID's Office of Food for Peace Syria-Related Activities

Report No. 8-276-14-003-P

More than 3 years after Syria was riven by civil war, some 6.4 million people have been internally displaced and almost 11 million are in need of humanitarian aid. Food prices have soared, and the number of people vulnerable to food insecurity has as well. Reports state that in Aleppo and Idleb

Governorates in northern Syria—areas targeted by USAID's Office Food for Peace (FFP)—food commodity prices increased by 40 to 50 percent in early January 2014 because of increased fighting. One assessment of Dar'a Governorate in southern Syria—an area also targeted by FFP—found that 75 percent of the population needed food assistance.

Prices for bread—a staple of the Syrian diet—have increased during the crisis, in part because of a lack of ingredients like flour and fuel to power the bakery. According to one analysis, in January 2014 the price of unsubsidized bread across Syria ranged from 50 Syrian pounds (SYPs) to 500—significantly more than the typical cost of subsidized bread, which was 15 SYPs. By March 2014, bread prices had continued to climb because fewer baking facilities were available and ingredients and fuel continued to be in short supply.

The ongoing conflict and changing situation in Syria have made it challenging to provide the necessary humanitarian aid. According to USAID officials and Agency implementers, the situation in the northern part of the country has changed since the start of the conflict. Initially, it was between the national government in Damascus and the Syrian opposition, with some level of stability in areas controlled by the opposition. However, Syria is now in the middle of two armed conflicts—one between the government and opposition forces, and one between extremists and more moderate factions of the opposition. This has caused security to deteriorate throughout the country and limited access to northern Syria.

One of FFP's primary objectives is to provide food assistance in emergencies. During such times, FFP supports activities that focus on maintaining or improving the nutritional status of people affected. This can be done by using food procured locally, regionally, or from the United States, or by providing people with cash transfers and food vouchers. In Syria, FFP has awarded more than $440 million to the UN and NGOs during fiscal years 2012 and 2013.

OIG concluded that food commodities, including flour and food rations, were reaching northern and southern Syria through the program. As of February 2014, FFP implementers had procured more than 24,000 metric tons of flour and more than 195,000 food parcels.

OIG identified areas for improvement and made five recommendations. USAID made management decisions on three recommendations and took final action on two.

CLIMATE CHANGE IMPACTS AND LOW EMISSIONS GROWTH

USAID's climate change programs work to address issues related to climate change (such as promoting climate-smart planning and clean technologies), conserving biodiversity and forests, securing land tenure and resource rights, promoting sustainable land management and tourism, and ensuring environmental compliance in the implementation of USAID projects.

SIGNIFICANT FINDINGS AND ACTIVITIES

OIG audited USAID/Ecuador's Sustainable Forests and Coasts Program and found that the mission was successful in achieving its main goals related to conserving biodiversity and developing partnerships for conservation. Despite this accomplishment, the program was less successful improving local livelihoods in target communities through activities linked to conservation goals.

Audit of USAID/Ecuador's Sustainable Forests and Coasts Program

Report No. 1-518-14-012-P

Ecuador is known for its biological diversity and its dramatic rate of deforestation. The Food and Agriculture Organization of the United Nations ranked Ecuador 14th highest in the world in average annual reduction in forests in 2010. To strengthen protected areas, USAID/Ecuador initiated a 5-year, $16 million Sustainable Forests and Coasts Program in June 2009, implemented by Chemonics. The program sought to improve biodiversity conservation in critical habitats while improving local livelihoods in target communities through activities linked to conservation goals. In addition, the program sought to develop conservation partnerships with local organizations.

OIG auditors verified that the mission was successful in achieving its main goals related to conserving biodiversity and developing partnerships for conservation. The audit team noted several accomplishments, such as closely collaborating with the Ministry of Environment on activities to strengthen strategic planning and oversight, improve management policies, and expand environmental education programs. The program has strong support at the local, regional, and national levels of Ecuadorian government, and it has developed excellent relationships with implementing organizations and project beneficiaries. The latter group previously did not feel included in the process of planning community activities.

Despite these accomplishments, the program was less successful in improving local livelihoods in target communities through activities linked to conservation goals. It provided limited economic benefits compared with what was anticipated in the contract. In many cases, the program did not appreciably increase incomes per person through direct assistance in the five value chains, and it did not establish

strong commercial links. In addition, Chemonics overstated leverage by 63 percent and misclassified public resources as private resources. Chemonics could not create strong private-sector alliances as envisioned in the contract.

OIG made three recommendations to help improve USAID's reporting regarding challenges encountered and resources leveraged. USAID has made management decisions on all three.

FOOD SECURITY

USAID's agriculture and food security programs work to increase food security through Feed the Future, the U.S. Government's global hunger and food security initiative. The Agency supports agricultural research and development, expanding and enhancing agricultural markets and trade, capacity development, global nutrition programs, and investment in sustainable agriculture. It also provides food assistance to vulnerable populations and those in crisis.

OIG's audits of food security programs noted several implementation weaknesses, hiring difficulties, and leadership issues.

Audit of USAID/Senegal's Yaajeende Agricultural Development Program

Report No. 7-685-14-004-P

To help Senegal achieve food security, in November 2010, USAID/Senegal awarded the Cooperative League of the United States of America (CLUSA), doing business as the National Cooperative Business Association, a 5-year, $40 million cooperative agreement to implement the Yaajeende Agricultural Development Program.

OIG found that the program was on track to achieve its goals. As of September 2013, farmers had produced 5,031 metric tons of grain, 1,946 metric tons of sorghum (400 percent above the average production), and 2,052 metric tons of vegetables. The manager of a commercial garden who applied a new irrigation technique said that the technology had increased his production, helped diversify his crops, and reduced his labor costs. Through the program, the owner obtained a loan from a

SIGNIFICANT FINDINGS AND ACTIVITIES

Despite the Pakistan Strategy Support Program's progress in building capacity and bringing together researchers and government organizations, OIG found that implementation weaknesses could interfere with accomplishing key provincial government capacity development and program sustainability.

OIG found that USAID/Senegal's Yaajeende Agricultural Development Program was on track to achieve its goals. As of September 2013, farmers had produced 5,031 metric tons of grain, 1,946 metric tons of sorghum and 2,052 metric tons of vegtables. Moreover, the program has provided in-depth training on food security to the 25 assisted local governments. It also helped 19 of its 25 targeted communities develop and implement strategic frameworks for food security.

microfinance institution and bought a motorized water pump to apply the new technique. According to CLUSA, the new method decreases the labor required for watering crops by up to 40 percent compared with 25 percent for surface irrigation systems.

The program also was working with local organizations and governments, private companies, and entrepreneurs to build their capacity to develop and implement food security activities. In fact, the program helped build a network of entrepreneurs who are linking agricultural products and services of urban agribusinesses with consumers in rural areas. By the third year, the program had reached 585, or 78 percent, of the 750 organizations targeted to apply improved technologies. Yaajeende signed contracts totaling about $1 million with local partners for technical trainings, product research and development, evaluating project interventions, and coaching farmers.

The program provided in-depth training on food security to the 25 assisted local governments. The program also helped 19 of its 25 targeted communities develop and implement strategic frameworks for food security. Within these strategies, local government officials and citizens laid out what their community needs for food security, how they will meet the needs and by when, and how they will monitor progress. Also, women held 40 percent of the program's leadership positions and 25 percent of program positions, an example of the work done to empower women under the program.

OIG made no recommendations.

Audit of USAID/Pakistan's Pakistan Strategy Support Program

Report No. G-391-14-004-P

In June 2010, the deputy chairman of the Pakistan Planning Commission asked the U.S. Government to enlist the U.S.-based International Food Policy Research Institute (IFPRI) to help develop a program for agriculture policy research, capacity building, and outreach and dissemination. The deputy commissioner said he would establish and serve as chairperson for a small national advisory committee for approval of program work plans. Acting on this request, USAID/Pakistan awarded IFPRI a 4-year, $22.7 million cooperative agreement in June 2011 to implement the Pakistan Strategy Support Program.

OIG found that the program was making progress by building capacity and bringing together researchers and government. For instance, through two competitive rounds of applications, IFPRI awarded 37 research grants to Pakistani researchers, worth more than $800,000. Representatives from the Government of Pakistan attended the conferences at which grant recipients presented their research. As of September 2013, 33 commissioned and IFPRI-led research studies were funded for more than $3.2 million. The implementer is now starting to summarize the results into policy briefs, which IFPRI staff believes will assist the government in formulating policy.

Although the program was making progress, OIG found that implementation weaknesses could interfere with accomplishing key provincial government capacity development and program sustainability goals. For instance, it took 6 months before IFPRI hired the chief of party, which resulted in a long delay in drafting the performance management plan and contributed to not fulfilling all the first-year work

plan activities. Moreover, the difficulty in hiring a competent chief of party and the lack of leadership hindered IFPRI from taking on the task of establishing provincial subcommittees. Because of the 2010 transfer of power of key ministries to provincial government authority, establishing provincial subcommittees is critical to program success. In addition, because of the program's slow start, it will have a surplus of about $4 million at its scheduled end in July 2015.

OIG made three recommendations, and USAID made management decisions on all of them.

GLOBAL HEALTH AND STRONG HEALTH SYSTEMS

USAID's global health programs work to combat and prevent HIV/AIDS, tuberculosis, malaria, neglected tropical diseases, pandemic influenza, and other emerging threats. They also focus on health delivery systems, maternal and child health, and nutrition in vulnerable populations.

OIG found problems during this reporting period with project management, insufficient coordination among implementers, sustainability issues, and lack of host-country support.

Audit of USAID/Central Asian Republics' Quality Health Care Project

Report No. 5-176-14-003-P

In September 2010, USAID's Central Asian Republics regional office awarded a 5-year, $72 million contract to Abt Associates Inc. to implement the Quality Health Care Project. Operating in Kazakhstan, Kyrgyzstan, Tajikistan, Turkmenistan, and Uzbekistan, the project was to help meet the needs of vulnerable populations by increasing the use and quality of health services. The project would support the diagnosis, care, and treatment of diseases—tuberculosis, HIV, and other public health threats —and support maternal and child health and family planning and reproductive health services. By October 2013, USAID/Washington's Global Health Bureau, which was responsible for the project's funding, cut the amount of the award by $16 million. It did not shift funding earmarked for HIV and TB, but did cut all other activities.

SIGNIFICANT FINDINGS AND ACTIVITIES

OIG conducted an audit of USAID/Central Asian Republics' Quality Health Care Project. Although the project helped strengthen health systems and services, it was unclear whether it was meeting expectations. The mission did not design and plan effectively, reduced overall funding, shifted priorities, canceled activities, and did not approve key management documents on schedule.

OIG found USAID/Ethiopia's HIV Care and Treatment Activities was producing mixed results toward achieving its main goals for care and treatment. The implementers did little to make sure that health systems necessary for universal access were functional by 2014.

Haiti's Health Infrastructure Program has not significantly contributed to improved health and nutrition in Haiti, primarily because the construction of health facilities was behind schedule and few projects have been completed. Furthermore, OIG concluded USAID/Haiti has not completed all necessary steps for sustainability planning to ensure that these activities, once completed, can provide the intended benefits.

Although the project contributed to strengthening health systems and services, it was unclear whether it was meeting expectations because the mission mismanaged the project. By not designing and planning effectively, reducing overall funding, shifting priorities, canceling activities, and not approving work plans, the monitoring and evaluation plan, and budgets on schedule, the mission prevented effective implementation.

Part of the issue stemmed from the high turnover of contracting officer's representatives (CORs). During the first 3 years, the project had five CORs assigned to oversee the project. From November 2011 to September 2013, the director of the Office of Health and Education also acted as the COR (she was officially made COR in January 2013). The dual responsibilities created an overwhelming workload, yet she did not delegate many tasks. Consequently, routine tasks such as work plan approvals took her inordinate amounts of time. The project is innately complex, operating in five countries and implementing several health elements. This delayed the project, and the modifications made to it.

USAID made management decisions on all five recommendations and took final action on one.

Audit of USAID/Ethiopia's HIV Care and Treatment Activities

Report No. 4-663-14-006-P

Efforts to control the spread of HIV in Ethiopia have been complicated by limited infrastructure. Malnutrition is also a serious problem, especially for people living with HIV because the virus increases their metabolism but decreases their appetite and ability to absorb nutrients. Research indicates that malnutrition decreases the effectiveness of HIV treatment.

In 2010, the United States and Ethiopia agreed to collaborate on an effective response to these challenges. OIG audited four of USAID/Ethiopia's HIV care and treatment activities that had spent more than $24 million. OIG found mixed results throughout the different programs. For instance, the Ethiopia Network for HIV/AIDS treatment, Care and Support (ENHAT-CS) program was helping the Ethiopian Government expand its treatment centers and had exceeded several targets by more than 10 percent. With ENHAT-CS's aid, health centers had increased from 110 in 2011 to 192 in 2013.

Multiple problems still existed with many of the activities. The mission originally had planned to construct 85 new Ethiopian Government-standard health centers. The centers were designed by Tetra-Tech and built by IRD. However, only one center was finished by September 2013, and it still lacked water and electricity. It is not likely that any more than five more centers (less than 6 percent of the total planned) will be operational before the 2014 deadline. In addition, the mission and Tetra Tech planned larger, more expensive centers in areas that did not necessarily meet the needs of the community. Furthermore, when deciding which health centers to renovate, they excluded centers that were not considered structurally sound because of guidance from the Office of the Global AIDS Coordinator stipulating that renovations could not include new building construction.

Another issue was poor food storage conditions. USAID/Ethiopia did not make sure pharmacies had adequate controls to safeguard more than $5 million in food. OIG inspected stock rooms and dispensary units at five health facilities, none of which had proper controls over their inventories. Food was stored in damp spaces and directly on the floor, and some boxes were opened before the food was needed. The auditors found that mice had eaten packets of food in two of the facilities.

OIG made 16 recommendations. USAID made management decisions on all of them and took final action on 7.

OIG Investigation Leads to Savings of More Than $130,000

In Southeast Asia, a USAID subimplementer, Cordial Hands, made false claims to its prime implementer, PSI, regarding infectious disease training sessions under a USAID-funded health program that had not actually taken place and attempted to bill PSI for expenses that were not allocable to the USAID program. As a result, PSI terminated the agreement with Cordial Hands, with a calculated savings to USAID of more than $130,000 as of April 2014.

Audit of USAID/Haiti's Health Infrastructure Program

Report No. 1-521-14-008-P

In March 2010, the international community held a conference in New York and pledged more than $9 billion to support Haiti's recovery from the devastating January earthquake of that year. To help with this pledge, Congress passed the Supplemental Appropriations Act, 2010 which provided more than $1 billion in reconstruction funds for Haiti. On January 3, 2011, the U.S. Government published the 5-year *Post-Earthquake U.S. Government Strategy: Toward Renewal and Economic Opportunity*, establishing priorities to help Haiti reach certain reconstruction goals. The report identified four areas of investment that are critical to Haiti's economic growth and stability: (1) infrastructure and energy, (2) food and economic security, (3) health and other basic services, and (4) governance and rule of law.

In August 2011, USAID/Haiti issued its plan to address the priorities defined in the post-earthquake strategy for health and other basic services. The mission's overall health objective is to improve the health and nutrition status of the Haitian population, and its post-earthquake strategy focused on reinforcing the physical infrastructure of a number of health facilities, constructing medical supply warehouses, and reconstructing the State University Teaching Hospital and the National Campus for Health Sciences in downtown Port-au-Prince. The mission expected to complete these activities over a period of 5 years at a cost of $99 million.

OIG's auditors focused on whether the program had improved the health and nutrition status of the Haitian population by constructing and renovating health facilities at the national and local levels. OIG found that the program has not, primarily because the construction of health facilities is behind schedule and few projects have been completed. Furthermore, USAID/Haiti has not completed all

necessary steps for sustainability planning to ensure that these projects, once completed, can provide intended benefits. In addition, the mission may benefit from expanded monitoring for sustainability of non-health infrastructure projects.

OIG made seven recommendations to strengthen the program, such as consolidating infrastructure activities under the Office of Infrastructure, Engineering, and Energy; developing a mission order to provide specific guidance on mission policy and procedures for the design, procurement, implementation, and oversight of all infrastructure projects with engineering and construction activities; hiring staff with engineering and construction expertise; and developing monitoring and sustainability plans. USAID has reached management decisions on all seven recommendations and taken final action on one.

Audit of USAID/Madagascar's Procurement and Distribution of Long-Lasting, Insecticide-Treated Nets Under the President's Malaria Initiative

Report No. 4-687-14-005-P

Madagascar faces significant public health problems, like malaria, and was consequently selected to receive funding under the President's Malaria Initiative (PMI) in 2006. Full implementation began in 2008.

Distributing long-lasting nets treated with insecticide, a key PMI intervention, has yielded significant benefits. The main implementers of net procurement and distribution—John Snow Inc. (JSI) and Population Services International (PSI)—were included in the audit. In 2012, USAID procured 2.1 million nets for distribution in 19 districts and procured 2.7 million nets for distribution in 28 districts in 2013.

OIG determined that beneficiaries who received nets found them to be helpful and used them as intended. However, the national committee in charge of malaria policy inaccurately forecast the number of nets needed. Therefore, USAID did not procure enough to meet Madagascar's goal of one net for every two people in the household; instead, the mission distributed one net for every three people. Although the inaccurate forecasts were largely beyond USAID's control because censuses were funded by another donor, the auditors found that the mission's PMI adviser did not attend any meetings of the national committee in 2013. This committee, of which USAID is a member, is responsible for planning net forecasting and ordering.

Notwithstanding procurement shortfalls, auditors found there were more than 200,000 nets (worth more than $300,000) that PSI subrecipients never picked up from JSI's warehouse and 25,000 more (worth $37,500) from the 2012 and 2013 campaigns in PSI's warehouses. This problem occurred because PSI and USAID did not monitor distribution practices adequately to identify and correct deficiencies. Although PSI required its subrecipients to identify and train community health workers to distribute nets, it did not follow up to confirm that they were doing their jobs. As a result, nets that people needed

remained in storage, and USAID had to extend the warehouse lease for 3 months for more than $22,000 per month. In addition, World Health Organization guidelines state that insecticide-treated nets have a limited shelf life in storage, so additional storage time may reduce the nets' usefulness.

PSI was required to provide $9.59 million, or 26 percent of total project costs, as cost share. From January to September 2013, PSI claimed cost-sharing contributions of $1,438,793. OIG randomly selected a sample of transactions totaling $93,115 from PSI's records and found that $75,838 (81 percent) were either unsupported or not related to program objectives. Although the agreement officer representative's responsibility is to monitor cost share, he said he was not aware of that fact. Auditors also found that the program did not comply with environmental requirements and that USAID's branding efforts were inadequate, denying the U.S. Government and the American people the maximum public diplomacy benefits from their efforts to prevent and treat malaria in Madagascar.

OIG had 12 recommendations. USAID made management decisions on all of them and took final action on eight.

Audit of USAID/Nicaragua's HIV/AIDS Prevention Program

Report No. 1-524-14-011-P

To help reduce the transmission of HIV/AIDS by at-risk populations and strengthen the NGOs that serve them, USAID/Nicaragua signed a 5-year, $5 million cooperative agreement with University Research Co. LLC (URC) in September 2010 to implement the Preventing Transmission of HIV/AIDS From High Risk Groups in Nicaragua Program (known as PrevenSIDA). The award was extended through 2016 and increased to $7 million.

The program was on target to achieve several primary results. In addition, 13 of the 33 NGOs that URC worked with have demonstrated significant improvements in administrative and financial controls that can continue independently after the program ends. USAID and other donors have acknowledged their progress and have begun to provide many with funding.

However, the mission did not monitor training and did not detect that URC had recorded inaccurate information in the Training Results and Information Network (TraiNet). URC entered incorrect training numbers because it had not defined what constitutes a person trained for each module. USAID did not have a coordinator to provide guidance on how to use and monitor TraiNet, and it did not provide training to improve grantees' data management skills. For example, new employees at the 11 offices visited did not know how to update information, correct errors, or run reports. Some grantees submitted substandard data to URC, and having poor data management skills could jeopardize these grantees' ability to remain sustainable after USAID assistance ends.

In addition, the mission had not provided any guidance or training on counter-trafficking in persons (C-TIPs) to its implementers. While 7 out of the 11 grantees visited reported being aware of trafficking or potential victims of trafficking, only one of those NGOs reported receiving any orientation from URC on how to recognize and respond to trafficking situations. This is because USAID has focused its

C-TIP training on USAID employees only and did not have any guidance or training specifically for implementers or those working for them. In April 2013, the Agency released its C-TIP field guide but did not instruct missions to disseminate it to implementers. Furthermore, the Agency has not trained an important segment of its own work force: a recent OIG review of USAID's C-TIP program found that missions' C-TIP coordinators were unaware of their roles and responsibilities and did not receive training on their responsibilities, including training implementing partners.

OIG made seven recommendations. USAID made management decisions on all seven and took final action on six.

USAID/Pakistan Recovers $700,000

OIG received an allegation that commodities donated by USAID/Pakistan were being diverted and sold without authorization by a subimplementer. An OIG investigation revealed that Greenstar Social Marketing, a Pakistani NGO, sold approximately $5.4 million of contraceptives donated by USAID's DELIVER program. Greenstar implements part of USAID's Support for International Family Planning Organizations (SIFPO) program, and selling contraceptives was part of the social marketing performed by the organization. Income from the sales, totaling $708,071, should have gone toward SIFPO based on the portion of sales that used SIFPO subaward resources such as packaging. The investigation revealed that this income was not reported by Greenstar, and consequently, not included as part of the SIFPO program. As a result, in May 2014, Greenstar prepared a program income plan to account for and apply the $708,071 of program income received through the sale of USAID-provided commodities to the SIFPO project.

Audit of USAID/Peru's Health Policy and Healthy Communities and Municipalities II Activities

Report No. 1-527-14-010-P

The Peruvian health sector has been undergoing a process of decentralization and reform since 2002. The government promotes regional planning in development and increasingly provides financial resources directly to local governments, thereby encouraging them to tailor health care activities to their communities. Government health entities at the national, regional, and local levels strive to meet the challenges and opportunities created by a changing health sector, while focusing on equal access for all. However, even though health indicators—like the fertility rate and infant and maternal death rates—have steadily improved, troubling differences between rural and urban populations persist. These differences are exacerbated by poverty and lack of education, particularly in rural areas.

USAID awarded Abt Associates Inc. the Health Policy (HP) activity from January 2010 through December 2014 with a final budget of $12.8 million. USAID also awarded Management Sciences for Health (MSH) $11.9 million to implement the Healthy Communities and Municipalities II (HCM II) activity from December 2010 through December 2015. OIG conducted this audit to determine

whether USAID/Peru was achieving its main goals of contributing to the improvement of the quality and coverage of health services for Peruvians and helping improve maternal/child and family planning/reproductive health in intervention areas.

OIG found that HP was making adequate progress toward most goals. For instance, the medical records management software, developed with financial support from HP, is being implemented in all primary healthcare facilities managed by the Ministry of Health and has been made available to all facilities in the Peruvian public health sector. This software allows health-care providers to improve their management of medical records and patient history, and expedites patient visits to health facilities.

However, progress has been limited in ensuring that the Peruvian health system properly procures and manages the needed medical products, vaccines, technologies, and supplies.

For HCM II, the auditors found that the mission made adequate progress in selected geographic areas. OIG concluded that USAID/Peru could not determine whether the activities' results were fully supporting their respective goals because the mission had not updated its performance management and monitoring and evaluation plans. In addition, activities to support sustainability were not fully implemented. For example, the HCM II agreement required MSH to identify one or more local organizations that could provide technical assistance after the activity ends. However, this had not happened, which could hamper efforts to become sustainable.

OIG made seven recommendations and USAID made management decisions on all of them.

Audit of USAID/Regional Development Mission for Asia's Behavior Change Communication for Infectious Disease Prevention Project

Report No. 5-486-14-004-P

In December 2010, USAID/Regional Development Mission for Asia (RDMA) awarded a 5-year, $36 million cooperative agreement to PSI to implement the Behavior Change Communication for Infectious Disease Prevention Project, known as CAP-3D. The abbreviation stands for "control and prevention of three diseases: HIV, malaria, and TB" and the goal is to reduce morbidity and mortality related to these three diseases in Burma, China, Laos, and Thailand. For the cooperative agreement, PSI proposed a consortium of five international NGOs, including PSI, to implement the project. PSI would lead the consortium and manage its partners and the project.

Despite some notable accomplishments during an abbreviated implementation period in China, the project fell short of its key performance targets for prevention, counseling, testing, and care in 2012 for all four countries combined. In the other three countries, the project underperformed during 3.5 years of implementation on its three intended intermediate results.

The project also planned to implement an effective regional response. However, there is little evidence that consortium contributed to a well-coordinated regional response. A number of consortium partners said the project's goal was problematic, and some had raised questions about it from the start. Moreover, because there was not an effective regional response, a number of local partners did their own research,

and introduced new services and methods for most-at-risk populations. Local partners' ability to do this work at a fraction of the cost raises questions as to why USAID was paying millions to PSI and its consortium partners to do it.

In addition, Ministry of Health officials OIG met with in Laos and Thailand expressed concerns that USAID did not have formal agreements with their governments. Instead, USAID has been using an informal approach through regional assistance mechanisms like this project that channel funds through NGOs to implement activities. Ministry officials viewed this approach as confusing and cumbersome. Without a formal agreement, USAID faces increased risk of misunderstandings with partner governments that could complicate project implementation.

Furthermore, despite terminating a local partner for fraud in Burma, PSI did not give the other partners fraud awareness training to share the lesson learned. PSI seemed to compartmentalize the incident and the response to it. PSI did not help partners with data collection or adequately train local partners in monitoring or evaluation. As a result, some reported results are unsupported and unreliable.

OIG made seven recommendations. Management decisions have been made on all of them, and final action has been taken on two.

Audit of USAID/Tanzania's HIV Treatment Activities

Report No. 4-621-14-007-P

Under the U.S. Government's President's Emergency Plan for AIDS Relief (PEPFAR), USAID/Tanzania provides assistance to Tanzania in combating HIV/AIDS. An important goal of Tanzania's 2009-2015 health strategy is to expand access to antiretroviral drugs (ARVs) by increasing the number of health facilities that provide them. According to government estimates, by 2009 approximately 20 percent of the 1.5 million Tanzanians believed to be living with HIV and AIDS needed these drugs.

OIG focused on four HIV treatment projects that collectively supported 236 of Tanzania's 909 care and treatment centers located in 9 of the country's 21 mainland regions. The implementers are Baylor College of Medicine; Pastoral Activities for People with AIDS, Dar es Salaam Archdiocese; Selian Lutheran Hospital; and Deloitte Consulting Ltd., with a total budget of more than $110 million.

OIG found that USAID was contributing to quality improvements in treatment services but that project activities had a number of problems. Agreement officer's representatives (AORs) were not performing enough site visits, verifying data, or verifying compliance with branding requirements. Consequently, they overlooked several programmatic weaknesses, including drug inventory management.

For example, some centers incorrectly counted and recorded patients transferred from other health facilities as newly enrolled on ARVs, skewing data reported to USAID for program management. Another implementer's internal controls over its drug inventories were weak, increasing the risk that dispensaries would have excess or expiring ARVs, or face unnecessary stock outs of them. Furthermore, three out of four implementers had not completed their environmental mitigation and monitoring plan (EMMP). The fourth implementer prepared a plan, but acknowledged it did not contain all the

necessary elements for an EMMP. Environmental monitoring is particularly important because some HIV activities generate hazardous medical waste that must be handled and disposed of properly to avoid harming beneficiaries and the environment.

Inadequate monitoring by the mission also contributed to questioned costs of more than $38,000. Two of the four implementers did not properly track care and treatment expenditures, leaving the mission unsure of how much had been spent on these items and unable to verify information for program management and cost analysis. One implementer charged for costs that could not be verified and for taxes when exemptions were available. Another implementer approved unreasonable administrative costs in its subrecipient's budget. One AOR said she did not feel competent to ask about financial matters during site visits. Others said they did not review financial items during site visits because they relied on the mission's financial analysts to do so.

OIG made nine recommendations. USAID made eight management decisions and took final action on four.

STABLE, PROSPEROUS, AND DEMOCRATIC STATES

USAID's efforts to promote democracy, human rights, and good governance are multifaceted. They are designed to support free and fair elections, civil society, and independent media, as well as protect human rights and counter trafficking in persons. USAID recognizes that promoting accountability and transparency in the countries it serves is key to these efforts.

OIG's work during this period noted difficultities with data quality and internal controls, as well as sustainability concerns.

Audit of USAID/Guinea's Elections and Political Process Strengthening Program III

Report No. 7-675-14-003-P

To help Guinea to conduct fair, transparent legislative and local elections, in September 2013, USAID/Guinea awarded a 3-year, $9 million cooperative agreement to Consortium for Elections and Political Process Strengthening (CEPPS)1 to implement the Elections and Political Process Strengthening Program III. The overall goals were to support the Guinean Government to strengthen the political processes and develop capacity of new legislators and staff.

SIGNIFICANT FINDINGS AND ACTIVITIES

In its audit of USAID/Guinea's elections and political process strengthening program, OIG found that the mission was not on track to achieve its goals. Planning and documentation were two areas of concern.

OIG found some positive results in USAID's Strengthening Civil Society in Ukraine Project. It provided 116 local advocacy grants to civil society organizations and coalition groups that achieved positive results in areas such as local government accountability, citizen participation, and empowering disadvantaged groups. The project also supported 46 positive modifications made to enabling legislation or regulations for civil society at local and national levels and helped more than 550 organizations improve their internal organizational capacity. Despite these achievements, OIG still found several issues, such as questions involving sustainability and problems with performance reporting.

[1] According to CEPPS' fiscal year 2012 financial report, the International Republican Institute, the International Foundation for Electoral Systems, and the National Democratic Institute for International Affairs created the organization on September 26, 1995, to submit applications for grant awards to USAID in implementing political and electoral strengthening programs in foreign countries.

OIG determined that the mission was not on track to achieve its goals under the current agreement. To begin with, mission officials did not revise the annual work plan to align program activities with political realities in Guinea that caused delays in implementing activities. For example, CEPPS planned to start activities with the expectation that Guinea's first democratically elected legislators would be seated by the end of November 2013. However, the elected officials did not take office until January 2014, causing delays in several activities. To further highlight the political constraints imposed on the program, CEPPS officials expressed concerns that the second phase would be delayed because the presidential election may not occur in 2015 due to the uncertainty of the local elections.

Another issue was a lack of documentation. Although the AOR said he conducted periodic site visits and weekly meetings with CEPPS chiefs of party, CEPPS did not gather and retain documentary evidence of completed activities because the AOR did not ask for attendance sheets or review other documentation to verify that certain activities were completed. The AOR said he did not realize requesting such documents were required. The program also could not provide documentation to confirm advanced funds were used in a timely manner.

OIG made six recommendations. USAID made management decisions on four.

International Foundation for Electoral Systems Refunds $30,000 to USAID After Theft

OIG responded to allegations of theft by the Raaje Foundation, a USAID subgrantee to the International Foundation for Electoral Systems (IFES) based in Male, Maldives. The investigation found that the CEO of the Raaje Foundation did not comply with IFES' financial reporting requirements for grant recipients. As a result, IFES terminated the grant and asked the Foundation to return the advanced funds to IFES so that it could reimburse USAID. Instead, the CEO withdrew the funds from the Raaje Foundation bank account and closed the account. After multiple failed attempts to locate the CEO and recover the advanced funds, IFES reimbursed USAID for $30,488 in June 2014. OIG has referred the Raaje Foundation and the CEO to USAID for possible suspension and debarment.

Audit of USAID/Indonesia's Strengthening Integrity and Accountability Program I

Report No. 5-497-14-006-P

According to USAID, Indonesia made a successful transition to democratic politics after the end of the Suharto era in 1998. However, weak rule of law, lack of transparency and accountability in government, dysfunctional intergovernmental relations, and the strong role money plays in politics continue to threaten that transition, as well as development and economic growth.

To help the Southeast Asian nation overcome these obstacles, USAID awarded a 5-year, $13.6 million cooperative agreement to Management Systems International (MSI) to implement the Strengthening Integrity and Accountability Program I. The program consists of two components: supporting key accountability agencies in their efforts to strengthen integrity and accountability in government and bolstering political accountability by supporting efforts to curb the use of money by various political parties to win votes.

OIG's audit concluded that the program was achieving its main goal of contributing to the country's democratic governance and economic growth by strengthening the integrity and accountability of government agencies; however, auditors did note certain concerns.

The program provided beneficiary agencies with various forms of technical assistance. To help the Indonesian Government build the professional capacity of its employees, the program provided training courses and assessments, which included audits and studies. In September 2013, former executives from the U.S. Government Accountability Office taught a course on performance auditing to 83 auditors. The program also provided certified fraud examiner preparation assistance to employees of the supreme audit institution and the Corruption Eradication Commission.

Despite these accomplishments, a lack of host-government support prevented implementation of a fraud control system primarily because the supreme audit institution's board of directors did not support it. The program did not identify the issue with the board before planning the fraud control system because the program did not establish a memorandum of understanding for the system, and it was unclear who had the authority to implement it.

OIG also concluded that the program's sustainability was questionable. USAID and other international donors have said the primary constraint to development in Indonesia is lack of expertise to manage financial and human resources well rather than a lack of funds. The program was not addressing the political obstacles that prevent audit institutions from paying for their own training and public outreach. The program also did not have ways to measure sustainability for many training, assessment, and outreach activities. In addition, MSI's annual reports and USAID's portfolio reviews did not mention progress toward sustainability, even though mission officials said it was a priority.

OIG made five recommendations, and USAID made management decisions on four.

Fraud-Related Termination of USAID Cooperative Agreement

In May 2014, USAID/Azerbaijan terminated the Azerbaijan Rights Consortium project, implemented by Azerbaijan Lawyers Association. The termination was based on information that procurement officers working for the implementer colluded with ten local vendors that submitted fabricated invoices and bid against each other to create the appearance of a fair, open competition to USAID in order to procure office furniture, computer equipment, stationery, and catering/cleaning services. As a result of the investigation, the program was terminated, saving USAID more than $700,000.

Audit of USAID's Strengthening Civil Society in Ukraine Project

Report No. 9-121-14-002-P

USAID/Ukraine awarded Pact a 5-year cooperative agreement to implement the Strengthening Civil Society in Ukraine Project, effective October 1, 2008. The agreement was extended for a year. The total amount awarded was $14.3 million. According to the agreement, the project intended to address challenges to civil society and help civil society organizations (CSOs) with monitoring and advocacy initiatives that were essential to advancing Ukraine's reform process.

The project reported some notable achievements. It provided 116 local advocacy grants to CSOs and coalition groups that achieved positive results in areas such as local government accountability, citizen participation, and empowering disadvantaged groups; supported 46 modifications made to legislation or regulations for civil society at local and national levels, and it and helped more than 550 organizations improve their internal organizational capacity.

Despite these achievements, OIG still found a few issues. For example, the project's primary goal of strengthening and assisting leading pro-reform Ukrainian CSOs to sustain and consolidate democratic gains was not realistic, the CSOs were not more financially sustainable, and performance results reported to the mission were not always accurate or reliable.

USAID made management decisions on all three OIG recommendations and took final action on two.

SUSTAINABLE, BROAD-BASED ECONOMIC GROWTH

USAID works to promote international economic growth and trade by supporting sound economic policies, mobilizing entrepreneurs' access to credit and markets, and supporting private enterprise. Programs are designed to build skills and capacity, develop an enabling regulatory environment, and encourage market linkages.

USAID also seeks to promote economic growth through education programs. These programs work to improve early-grade reading, expand access to education and workforce development, educate children and youth in crisis and conflict, and provide training to address skill and knowledge gaps among mid- and high-level managers and professionals in other countries.

OIG's audits during this reporting period noted problems with project management, data quality, program sustainability, and lack of host-country support.

SIGNIFICANT FINDINGS AND ACTIVITIES

OIG conducted an audit of USAID/Egypt's New Scholarship Program. During the first 2 years, the program met its goal to provide scholarships to 150 students with demonstrated financial need who completed public high school in one of the country's 27 governorates. Despite this accomplishment, the implementer inaccurately reported its cost-sharing contributions.

Afghanistan's Tarakhil power plant was not being operated and maintained in a sustainable manner and was still dependent on external technical assistance. The plant was also not used regularly, but rather as an emergency back-up supply.

Audit of USAID/Egypt's New Scholarship Program

Report No. 6-263-14-008-P

In 2010, USAID/Egypt awarded an agreement worth $19.1 million to the Institute of International Education (IIE) to implement the New Scholarship Program, or the Lotus Scholarship Program. It was to provide Egypt's young people with scholarship and leadership opportunities through academic courses, leadership enrichment programs, career development opportunities, and community-based service.

The program had made some progress toward its main goal through several activities. During the first 2 years, the program met its goal to provide scholarships to 150 students with demonstrated financial need who completed public high school in one of the country's 27 governorates. The program also was making progress on implementing its leadership development component. In addition, approximately

80 percent of the students gave positive responses about the quality of the instruction, academic instructors, level of commitment of the academic instructors, training sessions, conferences, and retreats.

Despite this, OIG found some shortfalls. For instance, IIE inaccurately reported its cost-sharing contributions. This problem went undetected because the mission did not review or request any supporting documentation to verify the reported cost-share contribution—even though the mission had concerns that IIE was falling behind on its contribution. IIE underreported the number of training sessions that students attended. The mission also did not formally evaluate the effectiveness of the training.

Although 54 percent of the students receiving scholarships were women, the program did not specifically track their progress. Without collecting and monitoring gender-disaggregated data, USAID/Egypt is missing an opportunity to show how progress in the various program activities is furthering women's abilities to contribute to Egypt's development.

USAID made management decisions on all eight recommendations and took final action on three.

Audit of USAID/Haiti's Education Activities

Report No. 1-521-14-013-P

In August 2012, USAID/Haiti signed a $13 million firm-fixed price contract with RTI to implement Tout Timoun Ap Li, referred to as TOTAL or "All Children Reading," in Haitian Creole. TOTAL's objective is to help the Haitian Ministry of Education develop and test an instructional model to improve the reading skills of children in grades 1 through 3. Over more than 2 years, the project is to provide curricula that meet international standards and respond to Haiti's culture and students' educational needs.

OIG determined that USAID/Haiti's education activities contributed to the development and testing of an instructional model to improve the reading skills of first graders. Specifically, RTI developed first-grade French and Creole curriculum materials and distributed them to more than 300 schools. Feedback from principals and teachers during OIG site visits to 15 schools was positive overall; teachers said that training was helpful and practical and that the first-grade materials were useful.

However, the project did not achieve all of its expected results—particularly with respect to developing and testing an instructional model for children in the second and third grades—and the project is significantly behind schedule to achieve its overall goals within the planned time frames. For example, RTI did not distribute first-grade curriculum and materials until late March 2013—2 months past the deadline; second-grade and third-grade materials were also delayed.

USAID/Haiti and RTI disagreed about the cause. Mission officials said RTI's staff lacked experience in material development, and some team members had no experience in Haiti or did not speak French or Creole. This resulted, according to the officials, in poor-quality materials that required substantial revisions. However, RTI officials said the revisions were needed because of a fundamental difference in expectations between the mission and RTI.

In addition, RTI did not fully implement community literacy strategies, and RTI's monitoring of teachers was weak. Implementation delays will reduce the mission's ability to assess and evaluate the cost-effectiveness of various instructional approaches.

Furthermore, as early as November 2012, the COR documented that key deliverables were overdue. The COR continued to raise nonperformance issues with RTI in numerous conference calls, including in April 2013 when a conference was held with RTI officials to discuss USAID/Haiti's "dire concerns" about the continued delay in providing key deliverables and the quality of the deliverables. The COR concluded at that time that the contract was "non-functioning." However, despite these ongoing concerns, the mission's contracting officer did not take additional steps to clarify USAID's expectations with RTI so it could correct the problems.

OIG made eight recommendations. USAID made management decisions on all eight and took final action on six.

Audit of USAID/Haiti's New Settlement Construction Activities

Report No. 1-521-14-007-P

The January 2010 earthquake in Haiti destroyed about 105,000 homes and severely damaged more than 208,000. As a result, the country has a vast need for permanent shelter. To address this need, USAID/Haiti began implementing activities to build permanent housing in new settlements. As of July 2013, the mission had awarded seven contracts and agreements worth $51 million for new settlement construction activities in the Northern and St. Marc development corridors.

According to USAID/Haiti planning documents, the new settlement construction activities would build up to 4,000 houses, provide 11,000 home sites, and equip the sites with basic services and infrastructure. Other partners and donors would then fund the construction of houses on these sites. The mission expected these activities to cost $55 million, with completion in December 2012.

Construction fell significantly behind schedule, and the mission did not achieve its goals for constructing houses and developing home sites within budget and on schedule. The delays were caused by factors such as: (1) land tenure determinations, (2) design changes, (3) work interruptions due to weather, labor disputes, and local unrest, (4) an emphasis on using local labor and products that required additional training and oversight, and (5) a shortage of willing partners.

Therefore, the mission increased funding from $55 million to $90 million and pushed back the expected completion date to October 2014. However, as of July 2013, the mission had approved construction contracts for only 906 houses and substantially completed only 816 of the planned 4,000 houses by

August 2013—21 percent of the goal. By that time, the mission completed engineering and design services for approximately 2,300 of the 11,000 home sites, but had not provided any with basic services and infrastructure.

OIG noted a number of other weaknesses, such as insufficient quality control plans for tracking deficiencies; inadequate mitigation measures for environmental concerns; lack of contractor performance evaluations; and lack of approved branding plans for contractors.

USAID made management decisions on all eight recommendations and took action on one.

Audit of USAID's Lebanon Industry Value Chain Development Project

Report No. 8-268-14-001-P

USAID/Lebanon awarded a 5-year, $41 million contract to DAI to implement the Lebanon Industry Value Chain Development Project. The project started in September 2012 and ends September 2017. The goal was to unlock more of Lebanon's economic potential and increase incomes in rural areas by making targeted small- and medium-sized businesses more competitive. The contract defines a value chain as "a string of companies working together to satisfy market demand."

OIG found that, in general, the project is making progress toward targets but lacked a definition for a "fully functioning value chain" that would enable the evaluation of this program objective. In addition, security restrictions prevented the audit team from conducting sufficient site visits to assess all project grants implemented as of March 2014.

Still, the project had some accomplishments. For instance, as of March 2014, DAI assisted more than 600 farmers through 16 grants, primarily in villages hosting Syrian refugees.

However, only 1 of the 16 active grants had a sustainability analysis. As a result, some grant activities may not be sustainable. For example, one grant under the handicraft value chain provided kits and training to women in rural areas to make simple bracelets, charms, and decorative soaps. However, the women reported few sales, and the training did not cover sales or marketing techniques.

Moreover, the project did not demonstrate demand for the activity. Beneficiaries asked for more supplies to make more products despite reporting that most of their products remained in their homes as inventory. DAI officials said follow-up training would focus on creating distinctive designs (but not sales or marketing) to generate demand. DAI spent $53,000 on this activity with follow-on activities planned. This could result in additional money spent on an unsustainable endeavor.

Management decisions were taken on all three recommendations, and final action was taken on two.

Audit of USAID/Senegal's Education Priority Quality Project

Report No. 7-685-14-002-P

In 2010, USAID/Senegal awarded Research Triangle Institute (RTI) a 4.5-year, $19.8 million cooperative agreement to implement its Education Priority Quality Project. In September 2011, the mission increased the total estimated cost of the award by nearly $300,000 to add a component, but decreased it by approximately $4.4 million in September 2013 to $15.8 million to eliminate two planned geographic areas and limit planned rehabilitation activities. The project was scheduled to end in September 2014.

RTI designed the project to support USAID/Senegal and the Senegalese Government's objective of "better educated youth by improving the quality of basic education for middle school aged youth." OIG found the project's activities produced mixed results. On a positive note, the project did develop a gender integration guide that encourages gender equality in schools. The project also incorporated gender considerations into the Ministry of Education's guidelines for teacher transfers, and it developed guidance on the minimum set of services and incentives needed to encourage the recruitment and retention of female teachers and the promotion of women to positions of responsibility in Senegalese schools, especially in rural areas.

However, the mission did not comply with the required level of involvement included in the cooperative agreement. For example, the mission did not review and approve some project plans and reports, provide more than minimal oversight, or respond promptly to requests from RTI. Employees said that after the departure of the first AOR in September 2011, there were few visits and no feedback on quarterly progress reports. In addition, some reported results lacked sufficient documentation and did not meet USAID's data quality standards of validity, integrity, and timeliness.

Lack of oversight led to other problems. Design flaws made some activities unsustainable. Teachers were reluctant to provide remedial instruction, which they often had to do on their own time, and students were reluctant to attend without the incentive of refreshments because in many places the remedial program was not made part of the regular school day. Furthermore, some teachers in the partner schools did not understand the program, materials were inadequate, and classes were too big because the number of students needing remedial instruction was bigger than anticipated.

OIG made nine recommendations including determining the allowability of more than $250,000 in ineligible costs arising from its cost-sharing contribution. USAID made management decisions on eight of them.

Audit of USAID/West Bank and Gaza Education Programs Implemented by America-Mideast Educational and Training Services Inc. (AMIDEAST)

Report No. 6-294-14-009-P

The Palestinian Ministry of Education and Higher Education identified several goals in its 2008-2012 strategic plans, including improvements in the education system for school-aged children, in the ministry's financial management system, and in technical and vocational education. The USAID/West Bank and Gaza mission is collaborating with the ministry to train principals, teachers, and ministry

officials, as well as to improve the environment at targeted schools and universities. The mission awarded America-Mideast Educational and Training Services Inc. (AMIDEAST) three cooperative agreements worth more than $58 million to support this effort.

USAID/West Bank and Gaza faced several challenges when it developed these programs. For example, the political priorities of the U.S. Government in West Bank and Gaza often shift, resulting in frequent changes to programs. Among other challenges are limits placed on activities in Gaza, which restrict project improvements to working only with people and organizations sanctioned by the mission.

OIG found that the programs implemented supported the ministry's strategic plan. They were designed to change teaching and learning practices, eliminate memorization and rote learning, promote the study of sciences, and nurture an educational environment that encourages critical thinking, problem solving, collaborative learning, and respecting others.

AMIDEAST had two successes: The School Improvement Program and Leadership and Teacher Development Program were on track to support the ministry's training needs for principals and teachers. In addition, the Palestinian Faculty Development Program (PFDP) provided more than 50 Ph.D. and masters scholarships for university faculty members, teachers, and ministry officials to study in the United States. Moreover, in recent years, three of the targeted universities reported that teaching reforms had been made, such as changes in how grading and teacher evaluations are done.

OIG found some problems, however. The mission did not develop indicators that would show whether PFDP was making progress toward improving higher education, and PFDP did not report results accurately or regularly. In addition, the mission expanded the scope beyond PFDP's intent, adding three components that were not part of the higher education system.

OIG made seven recommendations. USAID made management decisions on all seven and took final action on two.

Review of Sustainability of Operations at Afghanistan's Tarakhil Power Plant

Report No. F-306-14-002-S

In 2006, less than 10 percent of Afghanistan's national population and one-third of Kabul's population had access to electricity, according to national utility data. To increase the power supply, particularly in the Kabul area, USAID contracted with the Louis Berger Group/Black & Veatch Joint Venture (LBG/B&V) in 2007 to build the Tarakhil Power Plant under USAID's Afghanistan Infrastructure and Rehabilitation Program. Located on the outskirts of Kabul and covering an area of approximately 1 square mile, Tarakhil is a power plant with 18 5.8-megawatt diesel engine generators capable of collectively producing 105 megawatts of electricity. The final cost of the plant was approximately $307 million, more than double the $126 million originally budgeted.

In June 2010, USAID transferred ownership of the power plant to the Afghan Government's Ministry of Energy and Water. The ministry, in turn, charged Da Afghanistan Breshna Sherkat (DABS), the national utility company, with operating and maintaining the plant. Following this transfer, USAID provided

operation and maintenance support through a $27.7 million contract with LBG/B&V that continued through June 2012. This assistance included training and mentoring for power plant staff, which was intended to build their capacity so that they could operate and maintain the plant on their own.

OIG determined that the plant was not being operated and maintained in a sustainable manner and was still dependent on external technical assistance. The plant also was not used regularly and instead was used as a back-up in emergencies. Therefore, it was not increasing Kabul's power supply, particularly during the winter as it was intended. Since the handover from USAID, the plant has generated only about 2.2 percent of the power it was designed to produce. DABS limited operations because it couldn't afford to operate the power plant at full capacity. Moreover, starting in December 2009, Kabul began receiving imported electricity as the result of the completion of a multi-donor project led by the Asian Development Bank.

This limited activity is damaging some of the power plant's equipment. The plant's operating on an intermittent basis has resulted in more frequent starts and stops, which puts greater wear and tear on the engines and electrical components. In addition, even after completing the operations and maintenance training, staff members still are not fully capable of running the power plant on their own and often need external assistance to address problems with the plant's computerized control systems. Staff members also are not fully equipped to provide the level of maintenance required to properly maintain plant equipment.

OIG made five recommendations. USAID made management decisions on all of them.

Audit of USAID/Sri Lanka's Biz Plus Program

Report No. 5-383-14-005-P

To aid economic growth after years of ethnic conflict in Sri Lanka, USAID/Sri Lanka awarded Volunteers for Economic Growth Alliance (VEGA) a $24 million, 4-year cooperative agreement to implement the Biz Plus Program in September 2011. VEGA is a consortium of U.S.-based NGOs that specialize in promoting economic growth in developing and transitional countries; Land O'Lakes International Development is the consortium member leading the program. The main objective is to increase jobs and generate income in Northern and Eastern Provinces through grants for enterprise development. In November 2013, the mission amended the agreement, reducing estimated costs from $24 million to $17.6 million by shortening the program by 3 months. It did so after USAID's Asia Bureau instructed the mission to shift the funds to a new livelihood development project. The amendment also reduced the number of grants to be issued, the number of jobs to be created, and the amount of income to be generated.

OIG determined that, despite some progress, the program was not achieving its main objectives. In 2 years, it had created only 190 jobs (1.9 percent of the target) and generated approximately $140,000 (0.5 percent of the target) in additional income. Part of this was because Land O'Lakes awarded only 21 grants, falling short of the 60 required, because approving grants took much longer than expected. Most applicants needed technical assistance to comply with the application requirements. According to

the chief of party, technical assistance was planned to take 4 to 6 weeks, but because most grantees were not familiar with assembling the required documents—such as copies of financial documents; proof of compliance with all laws and regulations regarding employment and taxes; environmental licenses; building permits; and a business plan—assistance lasted an average of 6 to 9 months.

The job creation targets for some of the grantees was also unrealistic because the implementer did not thoroughly evaluate whether grantees' business plans contained the evaluation elements stated in its cooperative agreement with USAID. In addition, Land O'Lakes improperly recorded and reported the value of resources leveraged.

OIG made six recommendations. USAID has made management decisions on all six and taken final action on four.

TABLES: U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT

Significant Recommendations Described Previously Without Final Action
USAID
April 1-September 30, 2014

Report Number	Report Title	Date of Report	Rec. No.	Management Decision Date	Final Action Target Date
1-511-09-004-P	Audit of Engender Health's Management of Activities Financed by USAID/Bolivia	1/15/09	2* 3*	1/15/09 1/15/09	6/30/15 6/30/15
A-000-11-002-P	Audit of USAID's Compliance with the Federal Information Security Management Act of 2002 for Fiscal Year 2010	11/9/10	3 25	11/9/10 11/9/10	12/31/14 2/28/15
0-000-11-001-C	Audit of USAID's Financial Statements for Fiscal Years 2010 and 2009	11/12/10	1	11/12/10	12/31/14
F-306-11-005-S	Review of USAID/Afghanistan's Afghan Civilian Assistance Program	8/31/11	7	2/14/12	9/30/15
G-391-12-001-P	Audit of USAID/Pakistan's Firm Project	11/3/11	5	-	-
A-000-12-003-P	Audit of USAID's Fiscal Year 2011 Compliance With the Federal Information Security Management Act of 2002	11/15/11	9.2 23 24 27 29	11/15/11 11/15/11 11/15/11 11/15/11 11/15/11	12/31/14 12/30/14 12/31/15 12/30/14 2/28/15
4-654-12-006-P	Audit of USAID/Angola's Public-Private Partnerships for Development	2/27/12	7	8/28/12	11/23/14
A-000-12-004-P	Audit of USAID's Contracts for Cloud Computing Services	4/12/12	3	4/12/12	10/30/14
F-306-12-003-P	Audit of USAID/Afghanistan's Internal Controls in the Administration of the Involuntary Separate Maintenance Allowance	6/25/12	8	3/27/13	12/31/14
4-615-12-011-P	Audit of Commodities Funded Under the President's Malaria Initiative in Kenya	6/28/12	1	6/28/12	3/6/15

Significant Recommendations Described Previously Without Final Action
USAID
April 1-September 30, 2014

Report Number	Report Title	Date of Report	Rec. No.	Management Decision Date	Final Action Target Date
9-000-12-005-P	Audit of USAID's Small Business Utilization Practices	9/27/12	9	9/27/12	9/30/15
6-263-13-002-P	Audit of USAID/Egypt's Transition Support Grants Program	10/22/12	6**	10/22/12	3/31/15
A-000-13-003-P	Audit of USAID's Fiscal Year 2012 Compliance With the Federal Information Security Management Act of 2002	11/14/12	1 3.1 3.2 6.1 6.2 6.5 9.1 9.2 10.1 10.2 10.3 10.4 13.1 15 16.2 20 21.1 21.2	11/14/12 11/14/12 11/14/12 11/14/12 11/14/12 11/14/12 11/14/12 11/14/12 11/14/12 11/14/12 11/14/12 11/14/12 11/14/12 11/14/12 11/14/12 11/14/12 11/14/12 11/14/12	12/31/14 10/31/14 10/31/14 12/31/14 12/31/14 12/31/14 12/31/14 12/31/14 2/28/15 2/28/15 2/28/15 2/28/15 12/20/14 12/15/14 12/31/14 2/28/15 12/30/14 12/30/14
4-621-13-003-P	Audit of USAID-Funded Net Distribution Activities Implemented by Mennonite Economic Development Associates in Tanzania	11/15/12	8	11/15/12	6/14/15
0-000-13-001-C	Audit of USAID's Financial Statements for Fiscal Years 2012 and 2011	11/16/12	1 3	11/16/12 11/16/12	12/31/14 9/30/15
5-442-13-002-P	Audit of USAID/Cambodia's Better Health Services Project	12/7/12	2 3	6/5/13 12/7/12	12/31/14 12/31/14
4-962-13-004-P	Audit of USAID's Internal Controls Over Prepositioned Food Assistance for the Horn of Africa	1/7/13	1 3	2/19/13 2/19/13	3/1/15 2/1/15
A-000-13-004-P	Audit of Selected Controls Over USAID Badges Used to Access USAID Facilities	1/30/13	9 10 11	1/30/13 1/30/13 1/30/13	10/31/14 10/31/14 11/30/14
6-278-13-001-S	Review of USAID/Jordan's Cash Transfer Activities	1/31/13	10 11	1/31/13 1/31/13	12/31/14 12/31/14
4-654-13-006-P	Audit of USAID/Angola's HIV/AIDS Activities	3/5/13	10***	9/5/13	3/31/15

Significant Recommendations Described Previously Without Final Action
USAID
April 1-September 30, 2014

Report Number	Report Title	Date of Report	Rec. No.	Management Decision Date	Final Action Target Date
0-000-13-001-S	Report on USAID's Compliance With the Improper Payments Elimination and Recovery Act of 2010	3/15/13	2	3/15/13	12/31/14
G-391-13-004-P	Audit of USAID/Pakistan's Agribusiness Project	6/12/13	3 5 6 7	1/30/14 1/30/14 1/30/14 1/30/14	11/30/14 11/30/14 11/30/14 11/30/14
4-668-13-008-P	Audit of USAID/South Sudan's Core Institutional Structures Project	7/11/13	7	7/11/13	3/1/15
4-612-13-010-P	Audit of USAID's Agricultural Programs in Malawi	7/30/13	5	7/30/13	10/31/14
A-000-13-005-P	Audit of the Cost and Security Policies and Procedures for USAID's Mobile Devices	9/17/13	1 2 3 4 5 6 7 8 9 10 11 12 16 17 18 19 20 21 22 23 24 25 26	9/17/13 9/17/13	11/30/14 11/30/14 2/28/15 2/28/15 2/28/15 6/30/15 11/30/14 10/31/14 2/28/15 2/28/15 2/28/15 2/28/15 2/28/15 12/31/14 12/31/14 2/28/15 12/31/14 12/31/14 2/28/15 12/31/14 2/28/15 2/28/15 11/30/14
9-000-13-005-P	Audit of USAID's Defense Base Act Insurance Program	9/18/13	1 2 4 5	9/18/13 9/18/13 9/18/13 9/18/13	2/1/15 2/1/15 2/1/15 2/1/15

Significant Recommendations Described Previously Without Final Action
USAID
April 1-September 30, 2014

Report Number	Report Title	Date of Report	Rec. No.	Management Decision Date	Final Action Target Date
A-000-14-001-P	Audit of USAID's Fiscal Year 2013 Compliance With the Federal Information Security Management Act of 2002	10/15/13	1 2 5 6 7 8 9 10 14 25 28 29	10/15/13 10/15/13 10/15/13 10/15/13 10/15/13 10/15/13 10/15/13 10/15/13 10/15/13 10/15/13 10/15/13 10/15/13	12/30/14 12/30/14 12/31/14 2/28/15 2/28/15 3/31/15 2/28/15 2/28/15 10/31/14 11/28/14 11/28/14 12/31/14
G-391-13-003-P	Audit of USAID/Pakistan's Independent Monitoring and Evaluation Program (originally issued 5/22/2013; revised 10/28/2013)	10/28/13	11	10/28/13	10/31/14
1-520-14-002-P	Audit of USAID/Guatemala's Multi-Sector Alliances Program	11/26/13	8	11/29/13	11/29/14
9-000-14-001-S	Review of USAID's New Counter-Trafficking in Persons Program	11/27/13	3 4 6 7 8 9 11	11/27/13 11/27/13 11/27/13 11/27/13 11/27/13 11/27/13 11/27/13	10/31/14 12/31/14 12/1/14 11/14/14 11/14/14 10/31/14 12/31/14
6-278-14-003-P	Audit of USAID/Jordan's Fiscal Reform Project II	12/11/13	2	12/11/13	10/31/14
0-000-14-001-C	Audit of USAID's Financial Statements for Fiscal Years 2013 and 2012	12/16/13	1 2 4	12/16/13 12/16/13 12/16/13	12/31/14 9/30/15 6/30/15
G-391-14-001-P	Audit of USAID/Pakistan's Power Distribution Program	12/20/13	1 2 3 4 5 6 7	12/20/13 12/20/13 12/20/13 9/17/14 12/20/13 9/17/14 12/20/13	11/30/14 11/30/14 11/30/14 11/30/14 11/30/14 9/17/15 11/30/14
G-391-14-002-P	Audit of USAID/Pakistan's Government-to-Government Assistance Program	12/20/13	1 6 7 8	7/24/14 12/20/13 7/24/14 7/24/14	9/30/15 11/30/14 10/31/14 11/30/14

Significant Recommendations Described Previously Without Final Action
USAID
April 1-September 30, 2014

Report Number	Report Title	Date of Report	Rec. No.	Management Decision Date	Final Action Target Date
4-962-14-002-P	Audit of USAID's Food Security Program in Madagascar	1/7/14	3 5 9 13 17	1/7/14 1/7/14 1/7/14 1/7/14 1/7/14	10/31/14 1/31/15 2/28/15 11/15/14 1/31/15
F-306-14-001-S	Review of USAID/Afghanistan's Electoral Assistance Program	2/6/14	4 6 7 8 9	2/6/14 2/6/14 2/6/14 2/6/14 2/6/14	12/31/14 12/31/14 12/31/14 12/31/14 12/31/14
1-521-14-005-P	Audit of USAID/Haiti's Improved Cooking Technology Program	3/3/14	1 2 5 6 7 8 9 10 11 12 13 14 15	3/3/14 3/3/14 3/3/14 3/3/14 3/3/14 3/3/14 3/3/14 3/3/14 3/3/14 3/3/14 3/3/14 3/3/14 3/3/14	12/31/14 12/31/14 12/31/14 12/31/14 12/31/14 12/31/14 12/31/14 12/31/14 12/31/14 12/31/14 12/31/14 12/31/14 12/31/14
F-306-14-001-P	Audit of USAID/Afghanistan's Management Controls Over Overtime Compensation	3/23/14	1	3/23/14	12/31/14
7-625-14-001-P	Audit of USAID/West Africa's Peace Through Development II Program	3/28/14	1 5 7 8 11	3/28/14 3/28/14 3/28/14 3/28/14 3/28/14	12/31/14 12/31/14 12/31/14 12/31/14 12/31/14
F-306-14-002-P	Audit of USAID/Afghanistan's Financial Access for Investing in the Development of Afghanistan Project	3/29/14	1 2 3 4	3/29/14 3/29/14 3/29/14 3/29/14	10/30/14 10/30/14 10/30/14 12/31/14

* Entered into a repayment plan with the Agency.
**With Treasury for further collection.
*** Recipient appealed questioned costs to the Procurement Executive.

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
Foreign Government				
F-306-14-018-N	9/17/14	Audit of the Fund Accountability Statement Under the Cash Transfer Program Assistance for Civil Service Reform Under Agreement No. 306-06-00-01 Implemented by the Independent Administrative Reform and Civil Service Commission for the Period October 31, 2011, Through February 28, 2013		
F-306-14-019-N	9/29/14	Audit of USAID Resources Managed by the Government of the Islamic Republic of Afghanistan (GIRoA) Through the Ministry of Finance (MoF) Under the Civilian Technical Assistance Program (CTAP) Grant Agreement No. 306-09-CTAP-0001 for the Period From March 21, 2012, to March 20, 2013		
G-391-14-015-R	5/30/14	Financial Audit of the USAID/Pakistan Project Implementation Letter 391-013-PIL-004, Project No. 391-013-011, Managed by Federally Administered Tribal Areas Secretariat, for the Year Ended June 30, 2012		
G-391-14-017-R	6/11/14	Financial Audit of the USAID/Pakistan Project Implementation Letter 391-013-PIL-004, Project No. 391-013-012, for the Reconstruction of Jandola Bridge, Managed by Federally Administered Tribal Areas Secretariat, for the Year Ended June 30, 2012		
G-391-14-018-R	6/12/14	Financial Audit of the USAID/Pakistan Project Implementation Letter 391-013-PIL-004, Project No. 391-013-013, Managed by Federally Administered Tribal Areas Secretariat, for the Year Ended June 30, 2012		
G-391-14-021-R	6/13/14	Financial Audit of the USAID/Pakistan Project Implementation Letter 391-013-PIL-004, Project No. 391-013-008, Managed by Federally Administered Tribal Areas Secretariat, for the Year Ended June 30, 2012		

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
Foreign-Based Organizations				
1-527-14-020-R	4/4/14	Audit of USAID Grant Agreement No. 527-0423, Strengthened Environmental Management (STEM) Project and Technical Assistance Program (PAT), Managed by the Ministerio del Ambiente-MINAM, for the Period From January 1, 2012, to December 31, 2012	107 91	QC UN
1-532-14-021-R	4/4/14	Audit of USAID Resources, Cooperative Agreement No. AID-532-11-00005 for the "Collaborate to Prosper Program," Managed by the Competitiveness Company Limited (TCC), for the Period From February 28, 2011, to December 31, 2012	74 74	QC UN
1-514-14-022-R	4/9/14	Audit of the Cooperative Agreement No. 514-A-08-00302-00 for the "Afro-Descendant Leaders Training Program," Managed by Fulbright Colombia, for the Period From October 1, 2011, to September 30, 2013	355 355	QC UN
1-526-14-023-R	4/22/14	Closeout Audit of the Grant Agreement No. 526-A-09-01-00001 for the "Effective Labor Inclusion Program," Managed by Fundación Saraki, for the Period From May 13, 2009, to July 31, 2013	8	QC
1-596-14-024-R	6/9/14	Closeout Audit of the Fund Accountability Statement of USAID Resources Provided Under Cooperative Agreement No. 596-A-00-06-00078-00 "Economic Freedom: Open Diversified Expanding Economies in Central America and the Dominican Republic DR-CAFTA," Managed by Comision Centroamerica de Ambiente y Desarrollo (CCAD) for the Period From January 1, to March 30, 2013	32	QC
1-512-14-025-R	6/9/14	Closeout Audit of the Cooperative Agreement No. AID-512-A-11-00005 for the "Biodiversity Conservation of Public Lands in the Brazilian Amazon Program," Managed by the Instituto Internacional de Educacao do Brazil (IEB), for the Period From January 1, 2013, to September 30, 2013	23	QC
1-511-14-026-R	6/9/14	Closeout Audit of Cooperative Agreement No. 511-A-11-00002 for the "Promeso Program," and Cooperative Agreement 511-A-12-00001 for the "Healthy Communities Program," Managed by Asociación Protección a la Salud (PROSALUD), for the Period From January 1, 2013, to July 31, 2013	2,192 2,192	QC UN

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
1-517-14-027-R	6/9/14	Financial Audit of the "Effective Schools Program," Cooperative Agreement No. 517-A-00-10-00102-00, Administered by the Pontificia Universidad Católica Madre y Maestra (PUCMM), for the Period From July 1, 2012, to June 30, 2013		
1-518-14-028-R	6/19/14	Closeout Audit of the Cooperative Agreement No. AID-518-A-12-00002 "Program for Strengthening the Electoral Management," Managed by Citizen Participation Corporation for the Period From September 14, 2012, to June 30, 2013	27	QC
1-523-14-029-R	8/13/14	Audit of the Fund Accountability Statement of Cooperative Agreement No. AID-523-A-12-00002 "National Campaign to Prevent Torture and Other Cruel, Inhuman, or Degrading Treatment," Managed by Instituto Para la Seguridad y la Democracia (INSYDE) for the Period From September 28, 2012, to December 31, 2013	47	QC
1-517-14-030-R	8/19/14	Audit of the Fund Accountability Statement of the Grant Agreements: AID-517-A-13-00001 (Climate Resiliency and Index Insurance for Small Farmers in the Dominican Republic), AID-517-A-13-00002 (Food Security and Sanitation in the Northwest Region Program), and AID-517-A-13-00003 (Food Security and Sanitation in El Valle Region Program), Administered by Fundación REDDOM Rural Economic Development Dominicana (Fundación REDDOM), for the Period From November 13, 2012, to June 30, 2013		
1-518-14-031-R	8/26/14	Audit of the Cooperative Agreement No. 518-A-00-03-00054-00 for the "Strengthening Democracy in Ecuador Program," Managed by Corporación Participación Ciudadana Ecuador (PC) for the Period From January 1, 2012, to December 31, 2012	309	QC
1-518-14-032-R	8/27/14	Closeout Audit of the Fund Accountability Statement of the "Strengthening Electoral Management Project," No. AID-518-A-11-00002, Managed by the Inter-American Institute of Human Rights (IIHR), From January 1, 2013, to January 30, 2014	12	QC
1-527-14-033-R	8/28/14	Audit of the Fund Accountability Statement of Cooperative Agreement No. 527-A-00-12-00002 "Digital Inclusion Program," Managed by the Information and Education Center for the Prevention of Drug Abuse (CEDRO), for the Period From January 1, 2013, to December 31, 2013		

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
1-532-14-034-R	9/9/14	Audit of the Agreement No. AID-532-A-12-00002, for the "USAID/Combatting Corruption in Jamaica Program (CCJ)," Managed by the National Integrity Action (NIA), for the Period From August 1, 2012, to September 30, 2013		
1-518-14-035-R	9/5/14	Closeout Audit of Cooperative Agreement No. AID-518-A-10-08-00003, "Constructing Inclusive Development Program for People With Disability in Ecuador," Managed by the Federación Nacional de Ecuatorianos con Discapacidad Fisica (FENEDIF), for the Period From May 20, 2010, to February 29, 2012		
1-521-14-036-R	9/5/14	Audit of the Cooperative Agreement No. 521-A-00-10-00014-00 for the "Promoting Proactive Transparency and Accountability in Haiti," Managed by La Fondation Heritage Pour Haiti (LFHH), for the Period From May 1, 2012, to April 30, 2013	3 3	QC UN
1-517-14-037-R	9/10/14	Closeout Audit of the Fund Accountability Statement of the Project, "Strengthening Justice and Citizen Security," Cooperative Agreement No. 517-A-12-00006, Managed by Fundación Institucionalidad y Justicia, Inc.(FINJUS), for the Period From September 21, 2012, to September 20, 2013	3 1	QC UN
1-518-14-038-R	9/18/14	Audit of the Cooperative Agreement No. 518-A-00-07-00056-00, "Program for the Protection of Water Resources to Keep the Biodiversity: Financial Mechanisms for the Protection of the Watersheds of Ecuador," Managed by the Fideicomiso Mercantil Fondo Ambiental Para la Protección de las Cuencas y Agua (FONAG), for the Period From October 1, 2011, to September 30, 2012	15	QC
1-518-14-039-R	9/18/14	Closeout Audit of the Cooperative Agreement No. 518-A-10-00006 for the "Management Partnership for Proper Adjustment and Promotion of Microfinance Program (PAPMICRO)," Managed by Corporación Red Financiera Rural, for the Period From September 30, 2010, to September 27, 2013	7	QC
1-519-14-040-R	9/22/14	Audit of the Fund Accountability Statement of the Project, "Education for Children and Youth," Cooperative Agreement No. 519-A-13-00001, Managed by Fundación Para la Educación Integral Salvadorena (FEDISAL), for the Period From January 1, 2013, to December 31, 2013	1,516 1,516	QC UN

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
1-526-14-041-R	9/22/14	Closeout Audit of the Fund Accountability Statement of the Project, "Improving Micro-Enterprises Beyond Minimalist MicroFinance (IKATU)," Cooperative Agreement No. 526-A-10-00002, Managed by the Fundación Paraguaya de Cooperación y Desarrollo, for the Period From October 1, 2010, to December 31, 2013	20	QC
1-512-14-042-R	9/23/14	Closeout Audit of the USAID Cooperative Agreement No. 512-A-11-00002, Increasing Testing Options and Leadership on HIV/AIDS "Quero Fazer" Program, Managed by Associacao Espaco de Prevencao e Atencao Humanizada (EPAH) for the Period From January 1, 2013, to February 14, 2014	16	QC
1-526-14-043-R	9/26/14	Closeout Audit of the Fund Accountability Statement of the Project, "Strengthening and Expanding Civil Society Institutional Capacities," Cooperative Agreement No. 526-A-10-00004, Managed by Semillas Para la Democracia, for the Period From January 1, 2013, to December 31, 2013	23	QC
1-517-14-044-R	9/30/14	Audit of the Cooperative Agreement No. 517-A-12-00007 for the "Sustainability and Expansion of Community Justice Houses," Managed by Participación Ciudadana, for the Period From August 9, 2012, to September 30, 2013	6	QC
1-518-14-045-R	9/30/14	Closeout Audit of the Cooperative Agreement No. AID-518-A-11-00003 "Strengthening of Civil Society in Ecuador," Managed by Grupo Faro for the Period Ended September 30, 2013	125	QC
1-518-14-046-R	9/30/14	Audit of the Cooperative Agreement No. AID-518-A-12-00001 for the "Proyecto Tecnologia Bancaria Central para Servicios Financieros Rurales (Banca Movil)," Managed by Corporación Civil Red Financiera Rural, for the Period From February 17, 2012, to December 31, 2013		
1-520-14-047-R	9/29/14	Audit of the Fund Accountability Statement of the Program "Rural Value Chains," Cooperative Agreement No. AID-520-A-12-00003, Managed by the Asociación Guatemalteca de Exportadores (AGEXPORT), for the Period From May 23, 2012, to December 31, 2013		

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
1-518-14-048-R	9/30/14	Closeout Audit of the Cooperative Agreement No. AID-518-A-11-00004 "Program for Youth-Driven Conflict Prevention in the Border Zone Colombia-Ecuador," Managed by Fundación Internacional para la Promoción del Desarrollo Sustentable Futuro Latinoamericano for the Period From February 28, 2011, to August 28, 2013		
1-527-14-049-R	9/30/14	Audit of the Fund Accountability Statement of the Project "Alliance for Child Nutrition," Cooperative Agreement No. 527-A-11-00003, Managed by Asociación Benefica Prisma (PRISMA), for the Period From January 01, 2013, to December 31, 2013	1	QC
1-518-14-050-R	9/30/14	Closeout Audit of the Cooperative Agreement No. AID-518-A-00-07-00056-00 "Program for Protecting Water Sources to Conserve Biodiversity," Managed by Fundación Internacional Para la Promoción del Desarrollo Sustentable Futuro Latinoamericano (FFLA), for the Period From May 9, 2011, to May 8, 2012	2	QC
3-000-14-038-R	4/7/14	Review of GOAL, Multiple Agreements For Fiscal Year Ended December 31, 2012		
3-000-14-042-R	4/16/14	Audit of HelpAge International (HAI) Under Multiple Agreements for the Year Ended March 31, 2013		
3-000-14-043-R	4/15/14	Audit of KNCV Tuberculosis Foundation, Tuberculosis Control Assistance Program (KNCV) Under USAID Cooperative Agreement No. GHS-A-00-05-00019-00 for Fiscal Year Ended September 30, 2010	10 2	QC UN
3-111-14-044-R	4/24/14	Closeout Audit of Freedom of Information Centre of Armenia NGO (FOICA)Under USAID Grant Agreement No. 111-G-00-08-00005 for Fiscal Year (FY) Ended December 31, 2012		
3-000-14-045-R	6/3/14	Audit of Premiere Urgence-Aide Medicale Internationale (PUAMI) Under Multiple USAID Agreements for Fiscal Year Ended December 31, 2012	3 3	QC UN
3-121-14-046-R	6/3/14	Audit Report of Commercial Law Center (CLC), Under Agreement No. AID-121-A-11-00004 for the Year Ended December 31, 2013		
3-165-14-047-R	6/5/14	Audit Report of Milieukontakt Macedonia Skopje (MMS), Under Agreement No. AID-165-A-12-00008 for the Year Ended December 31, 2013		
3-182-14-048-R	6/20/14	Audit of Assist Impact (AI), Fund Accountability Statement Under Cooperative Agreement No. AID-182-A-12-00001 for the Year Ended December 31, 2013	1	QC

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
3-000-14-049-R	6/25/14	Audit of Danish Refugee Council (DRC) Under Multiple USAID Agreements for Fiscal Year (FY) Ended December 31, 2012		
3-111-14-050-R	7/1/14	Audit Report of Enterprise Incubator Foundation (EIF), Under Agreement No. AID-111-A-12-00004 for the Year Ended December 31, 2013		
3-121-14-051-R	7/2/14	Audit Report of All-Ukrainian Public Organization "Institute for Budgetary and SocioEconomic Research" (IBSER), Under Agreement Nos. AID-121-A-11-00006 and AID-121-A-00-08-00708 for the Year Ended December 31, 2013		
3-165-14-052-R	7/9/14	Audit Report of Rural Development Network of the Republic of Macedonia (RDNRM), Under Agreement No. AID-165-A-12-00003 for the Year Ended December 31, 2013	16	QC
3-121-14-053-R	8/5/14	Audit Report of the Ukrainian Association of Local Governments "Association of Ukrainian Cities" (AUC), Under Agreement No. 121-A-00-10-00703-00 for the Year Ended December 31, 2013		
3-165-14-054-R	8/5/14	Audit Report of Business Startup Center Bitola (BSCB) Cooperative Agreement No. 165-A-11-00104-00 for the Year Ended December 31, 2013	246 216	QC UN
3-000-14-055-R	8/12/14	Audit Report of Global Earthquake Model Foundation (GEMF) Under "Integration of Global and Regional Seismic Risk Modelling Activities" Agreement Nos. AID-OFDAG-11-00209 and AID-OFDA-G-12-0015 for the Period From October 1, 2012, to September 30, 2013	9 9	QC UN
3-121-14-056-R	8/14/14	Audit Report of Agrarian Markets Development Institute (AMDI) Under Agreement Nos. AID-121-A-12-00002 and AID-121-A-12-00005 for the Year Ended December 31, 2013		
3-000-14-057-R	9/2/14	Audit Report of Medical Emergency Relief International (Merlin) Under Multiple USAID Agreements for the Year Ended December 31, 2013	6 6	QC UN
3-112-14-058-R	9/12/14	Audit Report of Transparency Azerbaijan Public Anti-corruption Association (TA)Under Agreement Nos. AID-112-A-12-00003 and XB 4300199 for the Period January 1, 2013, Through December 31, 2013	1 1	QC UN

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
3-168-14-059-R	9/11/14	Closeout Audit of Microcredit Foundation MI-BOSPO Under Cooperative Agreement No. 168-A-00-10-00104-00 for the Period January 1, 2013, to October 18, 2013		
3-000-14-060-R	9/11/14	Audit of Humedica e.V. Under USAID Agreement Nos. AID-OFDA-G-12-00082 and AID-OFDA-G-11-00083 for the Period January 1, 2012, Through December 31, 2012		
3-114-14-061-R	9/11/14	Audit Report of The United Nations Association of Georgia (UNAG) Under Agreement No. AID-114-A-11-00002 for Period January 1, 2013, Through December 31, 2013		
3-165-14-062-R	9/18/14	Audit Report of DETRA Centar Skopje Under Cooperative Agreement No. AID-165-A-13-00003 for the Period June 10, 2013, to December 31, 2013		
3-000-14-063-R	9/29/14	Closeout Audit of Acción Contra El Hambre (ACH) Under Multiple USAID Agreements for Fiscal Year (FY) Ended December 31, 2013		
3-111-14-064-R	9/29/14	Closeout Audit Report of Armenian Young Lawyers Association (AYLA) Under USAID Cooperative Agreement No. AID-111-A-11-00002 for Period January 1, 2013, to January 31, 2014		
4-617-14-004-N	4/7/14	Agency Contracted Audit of USAID Resources Managed by Joint Medical Store Under Grant No. AID-617-G-12-00001 for the Period From March 30, 2012, to June 30, 2013		
4-668-14-005-N	8/14/14	Agency Contracted Audit of USAID Resources Managed by Deloitte Consulting LLP Under IQC Contract No. GEG-I-00-04-00004-00; Task Order No. 8 Strengthening Core Institutional Structures for an Effective, Transparent and Accountable Government of South Sudan (SEGIR MICRO II), Closeout for the Period January 1, 2010, to March 31, 2012, and IQC Contract No. EEM-I-00-07-00005-00; Task Order No. AID-668-TO-12-00005 Economic Governance Project in South Sudan (GBTI II) for the Period February 15, 2012, to December 31, 2012	3,174 648	QC UN
4-621-14-051-R	4/22/14	Closeout Audit of USAID Resources Managed by PharmAccess International Under Cooperative Agreement No. 621-A-00-08-00017-00 for the Period From January 1, 2012, to September 30, 2013		

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
4-663-14-052-R	4/23/14	Closeout Audit of USAID Resources Managed by Justice for All-Prison Fellowship Ethiopia Under Agreement No. 663-A-00-07-00416-00 for the Period From January 1, 2013, to July 27, 2013	3	QC
4-674-14-053-R	4/24/14	Audit of USAID Resources Managed by Children in Distress Network Under Cooperative Agreement No. AID-674-13-00011 for the Period From November 9, 2012, to March 31, 2013		
4-623-14-054-R	4/25/14	Closeout Audit of USAID Resources Managed by International Peace Building Alliance (Interpeace) Under Grant No. 623-G-00-06-00063-00 for the Period From January 1, 2012, to June 30, 2012	2	QC
4-696-14-055-R	4/29/14	Closeout Audit of USAID Resources Managed by International Alert Under Agreement No. AID-696-A-11-00001 Reconciliation and Reintegration for the Period From October 19, 2010, to January 18, 2013		
4-696-14-056-R	5/2/14	Closeout Audit of USAID Resources Managed by Rwanda Biomedical Center/National Reference Laboratory Division Under Strategic Objective Grant Agreement No. 696-0006-G-04-00002, IL-696-A11-09-01, Malaria Diagnostics Activity for the President's Malaria Initiative Program for the Period From August 31, 2009, to June 30, 2013	45 42	QC UN
4-674-14-057-R	5/2/14	Closeout Audit of USAID Resources Managed by Solutions for Innovative Policies, Programs and Technologies NPC Under Cooperative Agreement No. 674-A-12-00009 for the Period From January 1, 2013, to November 30, 2013	1	QC
4-613-14-058-R	5/2/14	Audit of USAID Resources Managed by Zimbabwe Election Support Network Under Cooperative Agreement No. AID-613-A-12-00001 for the Year Ended January 31, 2013	11	QC

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
4-674-14-059-R	5/6/14	Audit of USAID Resources Managed by Mothers2Mothers South Africa NPC Under Cooperative Agreement No. 674-A-00-12-00030 Southern Africa Mothers Mentors Program (SAMMP), AID-623-A-11-00020, Kenya Mothers Mentors Program (KMMP), Sub Agreement Nos. P3121A0027 Pact SA HIV/AIDS Program Closeout, 36521-02 JSI Research and Training Institute Inc. Uganda, UL-00-9-180-02068-0-00 Elizabeth Glaser Paediatric Aids Foundation (EGPAF) Lesotho, CRTA 10-1 Management Science for Health Inc. (MSH), TZA-050-02 Engender Health Closeout and US-00-9-270-02318-0-00 EGPAF Swaziland Closeout for the Year Ended December 31, 2012	13 7	QC UN
4-621-14-060-R	5/13/14	Audit of USAID Resources Managed by Deloitte Consulting Limited for the Tunajali Program Under Cooperative Agreement No. 621-A-00-07-00023-00 (Closeout Audit) for the Period January 1, 2011 to June 30, 2012; Contract No. 621-C-00-07-00002-00 (Closeout Audit) for the Period January 1, 2011 to June 30, 2012; Indefinite Quantity Contract No. 621-I-00-08-00003-00 for the Year Ended December 31, 2011; and Cooperative Agreement No. 621-A-00-11-00005-00 for the Period December 1, 2010, to December 31, 2011	1,816 739	QC UN
4-617-14-061-R	5/15/14	Audit of USAID Resources Managed by RECO Industries Limited Under Cooperative Agreement No. AID-617-A-12-00004 for the Period August 7, 2012, to June 30, 2013	1	QC
4-615-14-062-R	5/16/14	Audit of USAID Resources Managed by Egerton University-Tegemeo Institute Under Cooperative Agreement No. AID-623-A-12-00022 for the Year Ended June 30, 2013	180 71	QC UN
4-654-14-063-R	9/12/14	Audit of USAID Resources Managed by Ajuda ao Desenvolvimento de Povo para Povo (ADPP) Under Cooperative Agreement No. 674-10-00046, Basic Education with links to Employment and Vulnerable Children Program for the Year Ended December 31, 2011	5 2	QC UN
4-663-14-064-R	9/12/14	Audit of USAID Resources Managed by Fre-Addis Ethiopia Yesetoch Merja Mahiber Girls Scholarship Program Under Cooperative Agreement No. AID-663-A-10-00001 for the Year Ended August 31, 2013		

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
4-612-14-065-R	9/15/14	Audit of USAID Resources Managed by Lilongwe Medical Relief Fund Trust Under Cooperative Agreement No. 612-A-00-11-00005-00, Safeguard the Family Project for the Year Ended June 30, 2013	7 5	QC UN
4-673-14-066-R	9/18/14	Audit of USAID Resources Managed by Katutura Youth Enterprise Centre Trust Under Cooperative Agreement No. 674-A-00-11-00034-00 for the Year Ended December 31, 2012	5 3	QC UN
4-902-14-067-R	9/19/14	Audit of USAID Resources Managed by African Development Solutions (Adeso) Under Grant Nos. AID-OFDA-G-10-00014 (Closeout audit), AID-OFDA-G-11-00180, AID-OFDA-G-11-00203 (Closeout), AID-FFP-G-12-00008 (Closeout), AID-FFP-G-11-00068, AID-OFDA-G-12-00163, AID-OFDA-G-12-00153, AID-OFDA-G-11-00244 and Cooperative Agreement No. AID-623-A-12-00026 for the Year Ended December 31, 2012	44 24	QC UN
4-969-14-068-R	9/22/14	Closeout Audit of USAID Resources Managed by Never Again Rwanda Under Agreement No. AID-696-A-10-00001 Empowering Youth Women Entrepreneurs for the Three Years Ended April 30, 2013	3	QC
4-617-14-069-R	9/23/14	Audit of USAID Resources Managed by Mulago-Mbarara Teaching Hospitals' Joint AIDS Program (MJAP) Under Cooperative Agreement No. AID-617-A-09-00006 for the Year Ended September 30, 2013		
4-613-14-070-R	9/29/14	Audit of USAID Resources Managed by National Association of Societies for the Care of the Handicapped in Zimbabwe Under Cooperative Agreement No. AID-613-A-11-00001 for the Period From October 1, 2011, to December 31, 2013		
5-438-14-001-N	6/27/14	Financial Audit of USAID Resources Managed by the Ministry of Finance, Government of Mongolia, Under USAID Cash Transfer Grant Agreement for Financial Crisis Assistance No. 438-CTGA-10-001, for the Period From January 11, 2010, to December 31, 2010		

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
5-367-14-002-N	6/30/14	Financial Audit of the Program "Safe Practices on Water, Sanitation and Hygiene (Safe-WASH)," USAID/Nepal Cooperative Agreement No. AID-367-A-11-00001, Managed by Social Empowerment and Building Accessibility Centre Nepal (SEBAC-Nepal), for the Period From January 12, 2011, to December 31, 2012		
5-367-14-003-N	8/5/14	Financial Audit of USAID Resources Managed by the Ministry of Agriculture Development (MOAD) of Government of Nepal (GON), Under Assistance Agreement No. 367-012, Implementation Letter No. 4.2 for the Period From July 17, 2011, to July 15, 2012	25	QC
5-386-14-021-R	4/8/14	Financial Audit of the Project "The HIV Partnership: Impact Through Prevention, Private Sector and Evidence-Based Programming (PIPPSE)," USAID/India Cooperative Agreement No. AID-386-A-12-00003, Managed by the Public Health Foundation of India (PHFI), for the Period From June 1, 2012, to March 31, 2013	112	QC
5-497-14-022-R	4/11/14	Financial Audit of USAID Funds Managed by the Indonesian International Education Foundation (IIEF), for the Period Ending December 31, 2012	91 24	QC UN
5-386-14-023-R	4/25/14	Financial Audit of Health of the Urban Poor Program, USAID/India Cooperative Agreement No. 386-A-00-09-00305-00, Managed by Population Foundation of India (PFI), for the Period From April 1, 2012, to March 31, 2013	11	QC
5-492-14-024-R	4/29/14	Closeout Audit of the Project "Rehabilitation and Conservation of Romblon Passage Marine Corridor Through Integrated Community-Based Coastal Resource Management Approaches," Cooperative Agreement No. AID-492-A11-00003, Managed by the Sentro para sa Ikauunlad ng Katutubong Agham at Teknolohiya (SIKAT), Inc., for the Period From January 28, 2011, to April 27, 2013		
5-176-14-025-R	5/22/14	Financial Audit of the Cross-Border Vocational Education in Badakhshan (CVEB) Program Phase III, USAID/Central Asian Republics Cooperative Agreement No. AID-176-A-13-00006, Managed by the University of Central Asia (UCA), for the Period From September 1, 2013, to December 31, 2013		

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
5-176-14-026-R	5/28/14	Financial Audit of the Program "AUCA Moving Forward," USAID/Central Asia Republics Grant Agreement No. AID-176-G-10-00003, Managed by American University Central Asia (AUCA), for the Period From August 1, 2012, to July 31, 2013		
5-367-14-027-R	7/24/14	Financial Audit of Ghar Ghar Maa Swasthya (GGMS) Program, USAID/Nepal Cooperative Agreement No. AID-367-A-10-00002, Managed by Nepal CRS Company Pvt Ltd (CRS), for the Period From August 1, 2012, to July 31, 2013	5	QC
5-367-14-028-R	9/8/14	Financial Audit of USAID/Office of U.S. Foreign Disaster Assistance (OFDA) Resources Managed by the National Society for Earthquake Technology-Nepal (NSET) for the Period From October 1, 2009, to September 30, 2010	3	QC
5-367-14-029-R	9/11/14	Financial Audit of USAID/Office of U.S. Foreign Disaster Assistance (OFDA) Resources Managed by the National Society for Earthquake Technology-Nepal (NSET) for the Year Ended September 2011	1	QC
5-367-14-030-R	9/24/14	Financial Audit of USAID/Office of U.S. Foreign Disaster Assistance (OFDA) Resources Managed by the National Society for Earthquake Technology-Nepal (NSET) for the Period From October 1, 2011, to July 15, 2012	37	QC
5-497-14-031-R	9/29/14	Financial Audit of USAID/Indonesia's Resources Managed by the Yayasan WWF Indonesia for the Year Ended June 30, 2013	3 1	QC UN
6-294-14-010-N	4/28/14	Audit of Locally Incurred Costs by Arabtech Jardaneh Engineers & Architects/Palestine Under Prime MWH-Americas Contract Number 294-I-00-08-00202-00, for the Period From May 21, 2008, to December 30, 2009		
6-294-14-012-N	5/15/14	Closeout Audit of the Cost Representation Statement of USAID Resources Managed by N.A. Company, Subcontract Number ARDWBG147, for the Period From August 21, 2008, to November 27, 2008, and Subcontract Number ARDWBG240, for the Period From November 24, 2008, to January 31, 2009, Under Prime ARD, Task Order Number DOT-I-00-03-00008, CEP I		

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
6-294-14-015-N	5/29/14	Closeout Audit of the Fund Accountability Statement of USAID Resources Managed by Eco-Peace, Friends of the Earth Middle East Under Cooperative Agreement Number 294-A-00-09-00211-00, Cross Border Community Reconciliation Based on Shared Water Sources and Common Environmental Issues Program, for the Period From July 1, 2010, to September 28, 2011	15	QC
6-294-14-016-N	6/20/14	Closeout Audit of the Funds Accountability Statement of USAID Resources Managed by Water and Environment Development Organization, Subgrantee Under Prime Eco-Peace, Friends of the Earth Middle East, Under Cooperative Agreement Number 294-A-00-09-00211-00, for the Period From July 1, 2010, to September 28, 2011	1 1	QC UN
6-294-14-026-R	4/28/14	Audit of Local Costs Incurred by Massar Consulting and Technical Services Private Ltd., Subaward Number 294-C-00-08-00225-00-Massar Under Prime Chemonics International Inc., Contract Number 294-C-00-08-00225-00, Palestinian Health Sector Reform & Development Project, for the Period From October 1, 2010, to September 30, 2012		
6-294-14-028-R	5/14/14	Audit of Locally Incurred Costs by Consulting Engineering Center, Subaward Number 11-0501 Under Prime Black & Veatch, Indefinite Quantity Contract Number 294-I-00-10-00205-00, for the Period From December 20, 2010, to September 30, 2011		
6-263-14-029-R	5/19/14	Closeout Financial Audit of One World Foundation, USAID Agreement Number AID 263-G-00-11-00008, Monitor and Broadcast Parliamentary Elections Project, for the Period From June 20, 2011, to April 19, 2012	1,233 1,233	QC UN
6-263-14-030-R	5/19/14	Closeout Financial Audit of One World Foundation, USAID Agreement Number 263-G-00-10-00048-00, Parties Youth Outreach Program, for the Period From September 15, 2010, to February 29, 2012	337 337	QC UN
6-278-14-032-R	6/11/14	Closeout Audit of the Fund Accountability Statement of USAID Resources Managed by King Hussein Cancer Foundation, Grant Number AID-278-G-11-00003, Sustain Continued Excellence in Providing the Highest Quality of Cancer Care for Patients in Jordan and the Region Program, for the Period From April 7, 2011, to September 30, 2012	41	QC

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
6-278-14-033-R	6/11/14	Closeout Audit of the Fund Accountability Statement of USAID Resources Managed by Business Development Center, Cooperative Agreement Number 278-A-00-10-00416-00, Business and Export Development for Jordanian Enterprises Program, Tatweer II, for the Period From March 4, 2010, to July 31, 2012		
6-294-14-034-R	6/12/14	Closeout Audit of the Fund Accountability Statement of USAID Resources Managed by Al-Azhar University, Memorandum of Understanding Under Prime AMIDEAST, Cooperative Agreement Number 294-A-00-05-00234-00, for the Period From July 8, 2010, to October 30, 2010	326	QC
7-620-14-006-R	8/22/14	Closeout Audit of USAID Resources Managed by Society for Family Health Under Integrated Reproductive Health Program in Nigeria Agreement No. 620-A-00-05-00098-00 for the Period January 1, 2011, to June 30, 2011		
7-624-14-007-R	9/4/14	Recipient Contracted Audit of USAID Resources Managed by the West and Central African Council for Agricultural Research and Development, Grant Agreement No. 624-A-00-07-00046 for the Period January 1, 2012, to December 31, 2012		
7-608-14-008-R	9/16/14	Closeout Audit of USAID Resources Managed by the Association Tissilte for Development for the Sewerage and Wastewater Reuse in Tidili Area Project, Agreement No. 608-A-11-00003 for the Period From January 1, 2013, to May 30, 2014		
8-294-14-001-N	7/10/14	Closeout audit of the Fund Accountability Statement of USAID Resources Managed by Right to Play Under Cooperative Agreement Number 294-A-00-09-00212-00, Sport and Play as an Effective and Innovative Tool to Promote Peace, Building Conflict Mitigation, and Reconciliation Among Palestinians in the West Bank and Gaza Strip Program, for the Period From October 1, 2011, to September 29, 2012		
8-294-14-001-O	7/8/14	Closeout Examination of Rosenbaum/Amir/Moneta Civil Engineering Compliance With Terms and Conditions of Fixed Price Subcontract Number PCE-I-22-98-00015-00-RAM-01 Under Prime Chemonics International Inc., Indefinite Quantity Contract Number PCE-I-00-98-00015-00, Task Order Number 22, Palestinian Integrated Trade Arrangement Project, for the Period From October 1, 2010, to January 31, 2012		

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
8-294-14-001-R	7/7/14	Audit of the Cost Representation Statement of Local Costs Incurred by House of Water and Environment, Subaward Number 11-0565 Under Prime, Black & Veatch, Indefinite Quantity Contract Number 294-I-00-10-00205-00, for the Period From March 9, 2011, to September 30, 2011		
8-294-14-002-N	7/14/14	Audit of the Statement of Deposits and Releases of USAID Resources Managed by the Palestinian Authority Through the Ministry of Finance, Under Cash Transfer Grant Agreement Number 294-CT-00-13-00001-00, for the Period From February 19, 2013, to May 20, 2013		
8-294-14-002-O	7/14/14	Closeout Examination of Kids Creating Peace Compliance With Terms and Conditions of Fixed Obligation Grant Number 294-G-00-12-00002, Youth Creating Peace Program, for the Period From June 19, 2012, to August 31, 2013	2	QC
8-294-14-002-R	7/17/14	Audit of the Fund Accountability Statement of Local Costs Incurred by Sikkuy Under Cooperative Agreement Number AID-294-A-00-11-00008, Equality Zones: Jewish-Arab Regional Forums for Cooperation and Equality Project, for the Period From September 21, 2011, to September 30, 2012		
8-294-14-003-N	7/14/14	Audit of the Statement of Deposits and Releases of USAID Resources Managed by the Palestinian Authority Through the Ministry of Finance, Under Cash Transfer Grant Agreement Number 294-CT-00-13-00002-00, for the Period From August 13, 2013, to November 10, 2013		
8-294-14-003-O	9/7/14	Closeout Examination of Diyafa Hospitality Management Consultants Group's Compliance With the Terms and Conditions of Subcontracts Number PO-COMPETE-OPS-037 and COMPETE-OPS-064, Under Prime Development Alternatives, Inc.'s Contract Number AID-294-C-12-00001, The Competitiveness Project, for the Period From July 8, 2012, to July 31, 2013		
8-294-14-004-N	7/17/14	Audit of the Cost Representation Statement of Community Development Group, Under Prime CH2MHILL's Contract Number 294-C-00-00-00063-00, Integrated Water Recourses Program Phase III, for the Period From July 1, 2006, to September 30, 2007	154	QC

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
8-294-14-004-O	9/7/14	Closeout Examination of Palestinian Trade Center's Compliance With the Terms and Conditions of Subcontracts Number COMPETE-OPS-061 and COMPETE-OPS-1018, Under Prime Development Alternatives, Inc.'s Contract Number AID-294-C-12-00001, The Competitiveness Project, for the Period From October 10, 2012, to October 30, 2013		
8-294-14-005-R	9/7/14	Closeout Audit of USAID Resources Managed by ASAL Technologies, Subgrant Agreements Number 12-010 and 13-013 Under Prime Development Alternatives, Inc.'s Contract Number AID-294-C-12-00001, The Competitiveness Project, for the Period From March 25, 2013, to April 2, 2014		
8-278-14-006-N	7/23/14	Closeout Audit of the Fund Accountability Statement of USAID Resources Managed by EcoPeace/Friends of the Earth Middle East (FOEME) Under Cooperative Agreement Number 278-A-00-08-00323-00, Cultivating Community Based Allies for Sound Water Stewardship in the Jordan Rift Valley Program, for the Period From November 12, 2008, to November 11, 2010	11	QC
8-294-14-006-O	9/17/14	Closeout Examination of Tarifi Contracting and Reconstruction Company's Compliance With Terms and Conditions of Fixed Unit Price Subcontract Number ROADS-294-12-00001, Under APCO/ArCon Indefinite Quantity Contract Number AID-294-I-00-12-00005, Infrastructure Needs Program II, Task Order Number 1, for the Period From July 28, 2012, to March 14, 2013		
8-294-14-006-R	9/16/14	Audit of Locally Incurred Costs by Peres Center for Peace, Cooperative Agreement Number AID-294-A-11-00011, Twinned Peace Sports Schools Project, for the Period From September 26, 2011, to September 30, 2012		
8-294-14-007-O	9/17/14	Closeout Examination of Shaltaf Company for General Contracting's Compliance With Terms and Conditions of Fixed Unit Price Subcontract Number ROADS-294-12-00001, Under APCO/ArCon Indefinite Quantity Contract Number AID-294-I-00-12-00005, Infrastructure Needs Program II, Task Order Number 1, for the Period From July 28, 2012, to March 14, 2013		

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
8-294-14-008-O	9/17/14	Closeout Examination of Al Sadek Construction and Contracting Co.'s Compliance With Terms and Conditions of Fixed Unit Price Subcontract Number ROADS-294-12-00001, Under APCO/ArCon Indefinite Quantity Contract Number AID-294-I-00-12-00005, Infrastructure Needs Program II, Task Order Number 1, for the Period From September 17, 2012, to March 14, 2013		
F-306-14-001-R	7/13/14	Closeout Audit of the Fund AccountabilityStatement of Resources Managed by the American University of Afghanistan Under the "Support to American University of Afghanistan" Project, Cooperative Agreement No. 306-A-00-08-00525-00, for the Period July 1, 2011-July 31 , 2013	55	QC
G-391-14-001-N	5/30/14	Closeout Audit of USAID Resources Managed by Teachers' Resource Centre (TRC) for the Period From April 26, 2012 to December 7, 2012, and Review Report on TRC's Settlement Costs for the Period From December 8, 2012, to December 31, 2012, Under the Cooperative Agreement No. AID-391-A-12-00005	18	QC
G-391-14-016-R	5/30/14	Financial Audit of USAID/Pakistan's Satpara Development Project, Cooperative Agreement No. 391-A-12-0002, Managed by the Aga Khan Foundation (AKF), for the Period From March 12, 2012, to December 31, 2012	10	QC
G-391-14-019-R	6/12/14	Financial Audit of the Program Titled "Anti-Fraud Hotline," USAID/Pakistan Cooperative Agreement No. 391-A-00-10-01194-00, Managed by Transparency International Pakistan (TIP), for the Year Ended June 30, 2013		
G-391-14-020-R	6/13/14	Financial Audit of USAID Pakistan's Funds Managed by Lahore University of Management Sciences: Cooperative Agreement No. 391-A-00-11-01202-00, and Sub Recipient Award under Grant Agreement No. 391-G-00-04-01023-00, for the Year Ended June 30, 2013		
G-391-14-022-R	6/13/14	Financial Audit of the Program Titled: "USAID's Citizens' Voice Project," USAID/Pakistan contract no. AID-391-C-11-00001, Managed by Trust for Democratic Education and Accountability, for the Year Ended June 30, 2013		

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
G-391-14-023-R	6/17/14	Financial Audit of the Project Titled "Monitoring and Evaluation Project," USAID/Pakistan Contract No. 391-C-00-10-01138-00, and Program Titled "Assessment and Strengthening Program," USAID/Pakistan Cooperative Agreement No. 391-A-00-11-01203-00, Managed by Associates in Development (Private) Limited, for the Year Ended June 30, 2013	37	QC
G-391-14-024-R	6/20/14	Financial Audit of the Program Titled: "Gender Equity Program," USAID/Pakistan Agreement No. 391-A-00-10-01162-00, Managed by Aurat Publication and Information Service Foundation, for the Year Ended June 30, 2013	8	QC
G-391-14-025-R	6/25/14	Financial Audit of the Program Titled: "USAID's Agribusiness Project," USAID/Pakistan Agreement AID-391-A-12-00001, Managed by Agribusiness Support Fund, for the Year Ended June 30, 2013	40	QC
G-391-14-026-R	7/25/14	Financial Audit of the USAID Resources Managed by National Rural Support Programme, for the Year Ended June 30, 2013	20	QC
G-391-14-027-R	7/25/14	Financial Audit of the USAID/Pakistan Agreement No. 391-A-00-11-01206-00, Managed Dairy and Rural Development Foundation, for the Year Ended June 30, 2013		
Local Currency Trust Fund				
5-497-14-004-N	8/7/14	Financial Audit of USAID/Indonesia's Rupiah Trust Fund for the Years Ended September 30, 2012, and 2013	9	QC
5-492-14-005-N	8/12/14	Financial Audit of USAID/Philippines' Peso Trust Fund for Operating Expenses, for the Period From January 1, 2013, to December 31, 2013		
U.S.-Based Contractors				
3-000-14-001-N	4/10/14	Report on Audit of USAID Resources Managed by Abt Associates, Inc. Under Task Order No. AID-OAA-T0-11-00039 From August 11, 2011, to June 28, 2013	5 5	QC UN
3-000-14-018-D	4/1/14	Training Resources Group, Inc. Report on Audit of Incurred Costs for the Fiscal Year Ended December 31, 2003		
3-000-14-019-D	4/2/14	Parsons Infrastructure & Technology Group Inc. (PITG) Report on Noncompliance With Cost Accounting Standard (CAS) 409		

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Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
3-000-14-020-D	6/3/14	International Resource Group Ltd. Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2004	1,160 3	QC UN
3-000-14-021-D	6/6/14	DevTech Systems, Inc. Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2006		
3-000-14-022-D	6/6/14	CDM Constructors, Inc. Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 29, 2007		
3-000-14-023-D	6/9/14	CH2M HILL Constructors, Inc. Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2007	6 6	QC UN
3-000-14-024-D	6/11/14	Cardno Emerging Markets Group Ltd. (CEMG) Formerly Emerging Markets Group Report on Audit of Incurred Costs for Fiscal Year (FY) Ending June 1, 2002	89 89	QC UN
3-000-14-025-D	6/19/14	MacFadden & Associates, Inc. (MAI) Report on Audit of Incurred Costs for Fiscal Year (FY) Ending December 31, 2005	38 18	QC UN
3-000-14-026-D	6/25/14	Camp Dresser & McKee International, Inc. Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 30, 2006		
3-000-14-027-D	7/8/14	Planning and Learning Technologies, Inc. dba Paltech Report on Audit of Incurred Costs for Fiscal Year (FY) Ending December 31, 2004	8 8	QC UN
3-000-14-028-D	7/15/14	International Business and Technical Consultants, Inc. Report on Audit of Incurred Costs for Fiscal Year (FY) Ending December 31, 2004		
3-000-14-029-D	7/17/14	MacFadden & Associates, Inc. Report on Audit of Incurred Costs for Fiscal Year (FY) Ending December 31, 2006	42	QC
3-000-14-030-D	8/5/14	Black and Veatch Corporation Report on Labor Timekeeping System for Fiscal Year (FY) Ending December 30, 2011		
3-000-14-031-D	8/5/14	Chemonics International, Inc. Report on Audit of Incurred Costs Under Contract No. AFP-1-02-05-00027 for the Period September 29, 2006, Through December 30, 2011	265 35	QC UN
3-000-14-032-D	8/12/14	Bechtel National, Inc. Report on Audit of Incurred Costs for the Period January 1, 2007, Through December 31, 2007		
3-000-14-033-D	8/25/14	Camp Dresser & McKee International, Inc. Report on Audit of Incurred Costs for Fiscal Year 2007		
3-000-14-034-D	9/17/14	ABT Associates, Inc. (ABT) Report on Audit of Termination for Convenience		

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
3-000-14-035-D	9/18/14	Chemonics International, Inc. Report on Costs Incurred and Billed Under USAID Contract No. AID-306-C-00-10-00527 September 18, 2014 for the Period January 1, 2012, Through September 30, 2013		
3-000-14-035-I	4/18/14	IBI International Corporation (IBIIC) Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2009	12	QC
3-000-14-036-D	9/29/14	Mendez England and Associates, Inc. Report on Audit of Incurred Costs for Fiscal Year 2008		
3-000-14-036-I	4/17/14	International Business Initiatives Corporation (IBIC) Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2010	14	QC
3-000-14-041-I	4/4/14	Social Impact, Inc. Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2007		
3-000-14-042-I	4/7/14	Social Impact, Inc. Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2008	6	QC
3-000-14-043-I	4/7/14	Social Impact, Inc. Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2009		
3-000-14-044-I	4/7/14	Social Impact, Inc. Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2010	35	QC
3-000-14-045-I	4/7/14	Development & Training Services, Inc. Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2002		
3-000-14-046-I	4/8/14	Development & Training Services, Inc. Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2003		
3-000-14-047-I	4/8/14	Development & Training Services, Inc. Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2004	185 145	QC UN
3-000-14-048-I	4/9/14	Development & Training Services, Inc. Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2005	13 13	QC UN
3-000-14-049-I	4/17/14	Development & Training Services, Inc. Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2006	42	QC
3-000-14-050-I	4/24/14	Development & Training Services, Inc. (DTS) Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2007	1	QC
3-000-14-051-I	4/21/14	Development and Training Services, Inc. (DTS) Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2008	4 4	QC UN

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
3-000-14-052-I	4/25/14	Development and Training Services, Inc. Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2009		
3-000-14-053-I	5/27/14	Development and Training Services, Inc. Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2010		
3-000-14-054-I	4/16/14	The QED Group, LLC Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2006	3 3	QC UN
3-000-14-055-I	5/27/14	The QED Group, LLC (TQG) Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2005		
3-000-14-056-I	5/27/14	The QED Group, LLC (TQG) Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2007		
3-000-14-057-I	5/27/14	The QED Group, LLC (TQG) Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2008		
3-000-14-058-I	5/27/14	The QED Group, LLC Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2009		
3-000-14-059-I	5/27/14	The QED Group, LLC Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2010		
3-000-14-060-I	5/27/14	The QED Group, LLC (TQG) Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2011		
3-000-14-061-I	6/9/14	Boston Institute for Developing Economies, LTD (BIDE) Report on Incurred Costs for Fiscal Year (FY) Ended November 30, 2004		
3-000-14-062-I	6/11/14	Boston Institute for Developing Economies, LTD (BIDE) Report on Audit of Incurred Costs for Fiscal Year (FY) Ended November 30, 2005		
3-000-14-063-I	6/13/14	Millennium Partners Consulting, LLC (MPC) Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2010	42	QC
3-000-14-064-I	6/18/14	Millennium Partners Consulting, LLC (MPC) Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2011	144	QC
3-000-14-065-I	6/12/14	Weidemann Associates, Inc. (WAI) Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2003	50 50	QC UN
3-000-14-066-I	6/18/14	Weidemann Associates, Inc. (WAI) Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2004	36 36	QC UN
3-000-14-067-I	6/17/14	Weidemann Associates, Inc. (WAI) Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2005	67	QC

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
3-000-14-068-I	6/18/14	Weidemann Associates, Inc. (WAI) Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2006	121	QC
3-000-14-069-I	6/20/14	Weidemann Associates, Inc. (WAI) Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2007	54 73	QC UN
3-000-14-070-I	6/19/14	Weidemann Associates, Inc. (WAI) Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2008	110 91	QC UN
3-000-14-071-I	6/19/14	Weidemann Associates, Inc. (WAI) Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2009	541 541	QC UN
3-000-14-072-I	6/24/14	Weidemann Associates, Inc. (WAI) Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2010	1,209 1,209	QC UN
3-000-14-073-I	7/1/14	Crown Agents Consultancy, Inc. (CACI) Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2006	71 71	QC UN
3-000-14-074-I	7/1/14	Crown Agents USA, Inc. (CAUI) Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2007	488 487	QC UN
3-000-14-075-I	7/3/14	Crown Agents USA, Inc. (CAUI) Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2008	885 885	QC UN
3-000-14-076-I	7/7/14	Crown Agents USA, Inc. (CAUI) Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2009	332 332	QC UN
3-000-14-077-I	7/2/14	Links Media, LLC (LM) Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2007		
3-000-14-078-I	7/1/14	Links Media, LLC (LM) Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2008		
3-000-14-079-I	7/18/14	Links Media, LLC (LM) Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2009		
3-000-14-080-I	8/13/14	Links Media, LLC (LM) Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2010		
3-000-14-081-I	8/15/14	Links Media, LLC (LM) Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2011		
3-000-14-082-I	8/25/14	Initiatives, Inc. Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2006		
3-000-14-083-I	7/7/14	Initiatives, Inc. Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2007		

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Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
3-000-14-084-I	7/7/14	Initiatives, Inc. Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2008	37	QC
3-000-14-085-I	8/5/14	Initiatives, Inc. Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2009	19	QC
3-000-14-086-I	8/5/14	Initiatives, Inc. Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2010	576 576	QC UN
3-000-14-087-I	8/25/14	Initiatives, Inc. Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2011	496 496	QC UN
3-000-14-088-I	8/5/14	Business Community Synergies, LLC Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2012		
3-000-14-089-I	8/26/14	SSG-Advisors, LLC (SSG) Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2012	2	QC
3-000-14-090-I	8/25/14	Arcadia Biosciences, Inc. for Fiscal Year (FY) Ended December 31, 2008 Incurred Costs		
3-000-14-091-I	8/5/14	Arcadia Biosciences, Inc. Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2009		
3-000-14-092-I	9/5/14	Shorebank International Ltd. (SI) Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2006	966 966	QC UN
3-000-14-093-I	9/8/14	Shorebank International Ltd. (SI) Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2007	1,692 1,692	QC UN
3-000-14-094-I	9/9/14	Shorebank International Ltd. Report on Incurred Costs for Fiscal Year (FY) Ended December 31, 2008	852 852	QC UN
3-000-14-095-I	9/4/14	The Manoff Group, Inc. (TMG) Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2008		
3-000-14-096-I	9/5/14	The Manoff Group, LLC Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2009		
3-000-14-097-I	9/16/14	Social Impact, Inc. (SI) Report on Audit of Incurred Costs for Fiscal Year (FY) Ended December 31, 2011	202 57	QC UN
6-267-14-003-D	6/3/14	Independent Audit Report of the QED Group, LLC (QED) Costs Incurred and Billed Under USAID Purchase Order Number 267-O-00-08-00507 (Manpower), for the Period From October 1, 2011, Through September 30, 2012		

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
6-267-14-005-D	6/4/14	Independent Audit of Costs Incurred and Billed by Research Triangle Institute, Subontract Number 606200.01.11.003SUB Under Prime, Management System International, Inc., Contract Number AID-267-C-11-00005, for the Period From March 1, 2012, to February 28, 2013	21	QC
6-267-14-006-D	6/11/14	Independent Audit of Costs Incurred and Billed by Management Systems International, Inc., Contract Number AID-267-C-11-00005, for the Period From April 1, 2012, Through March 31, 2013	1	QC
6-267-14-007-D	6/12/14	Independent Audit of Management Systems International, Subcontract Number FY10-501-7000 Under USAID Prime Contract Number AID-267-C-11-00004, University Research Corporation, for the Period From April 1, 2012, to March 31, 2013		
6-267-14-008-D	6/16/14	Independent Audit of University Research Company, LLC. (URC), Costs Incurred and Billed Under USAID Contract Number AID-267-C-11-00004, for the Period From April 1, 2012, to March 31, 2013		
6-267-14-009-D	6/16/14	Independent Audit of AECOM International Development, Inc. (AECOM), Costs Incurred and Billed Under USAID Prime Contract Number 267-C-00-10-00005-00, for the Period From April 1, 2011, to September 30, 2012	3	QC
6-267-14-010-D	6/16/14	Independent Audit of Costs Incurred and Billed by Tetra Tech DPK Under Contract Number 267-C-00-10-00006, for the Period From October 1, 2011, to March 31, 2013		
6-294-14-031-R	5/27/14	Audit of the Cost Representation Statement of Local Costs Incurred by Black & Veatch Special Projects Corporation, Indefinite Quantity Contract Number 294-I-00-10-00205-00, Task Order Number 1, Infrastructure Needs Program II, for the Period From October 1, 2011, to September 30, 2012	28	QC
6-294-14-035-R	6/12/14	Audit of the Cost Representation Statement of USAID Resources Managed by Segura Consulting LLC, Subaward Number EEM-I-13-07-00008-00-SEG-01, Under Prime Chemonics International Inc., Contract Number EEM-I-00-07-00008-13, Investment Climate Improvement Project, for the Period From October 18, 2010, to June 11, 2012		

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
8-294-14-003-R	8/26/14	Closeout Audit of Locally Incurred Costs by Montgomery Watson Harza Americas Inc., Task Order Numbers 1 and 2 Under Indefinite Quantity Contract Number 294-I-00-08-00202-00, Infrastructure Needs Program I, for the Period From July 1, 2010, to June 30, 2012	121	QC
8-294-14-004-R	9/7/14	Audit of Locally Incurred Costs by Development Alternatives, Inc. Under Contract Number AID-294-C-12-00001, The Competitiveness Project, for the Period From October 1, 2012, to September 30, 2013		
8-294-14-005-O	9/17/14	Closeout Examination of APCO/ArCon L.L.C's Compliance With Terms and Conditions of USAID Indefinite Quantity Contract Number AID-294-I-0012-00005, Infrastructure Needs Program II, Task Order Number 1, for the Period From June 27, 2012, to March 14, 2013		
8-267-14-007-N	9/16/14	Audit of the Cost Representation Statement of Locally Incurred Costs by Chemonics International Inc. Under Contract Number AID-267-C-11-00006, Governance Strengthening Project, for the Period From September 30, 2011, to September 30, 2012		
F-306-14-013-N	5/27/14	Closeout Audit of Costs Incurred by International Foundation for Electoral Systems, Inc. (IFES) Under Support to the Electoral Process in Afghanistan (STEP) Under Contract No. 306-DFD-1-00-05-00225-00 for the Period of June 15, 2008, to August 31, 2012	56 50	QC UN
F-306-14-015-N	8/20/14	Closeout Audit of Costs Incurred by Motion Matters Inc. for the Afghanistan Media Development and Empowerment Project, Under Contract No. 306-C-00-11-00517 for the Period of February 23, 2011, to December 31, 2011	2,591 2,591	QC UN
F-306-14-016-N	8/28/14	Closeout Audit of Costs Incurred by Development Alternatives, Inc. for the Local Governance and Community Development (LGCD) Project under Contract No. 306-DFD-I-00-05-00250 for the Period of October 2, 2006, to August 31, 2011	15 15	QC UN
F-306-14-017-N	8/28/14	Closeout Audit of Costs Incurred by Checchi and Company Consulting, Inc. for the Rule of Law Stabilization-Informal Project under Task Order DFD-I-05-04-00170 for the Period of September 16, 2011, Through August 15, 2012		

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
U.S.-Based Grantees				
3-000-14-002-E	4/7/14	Desk Review of the Audit of the Romanian-American Enterprise Fund (RAEF) for the Fiscal Years Ended September 30, 2013 and 2012		
3-000-14-002-L	8/13/14	Limited Scope Review of Catholic Relief Services For the Fiscal Years Ended September 30, 2011, and 2012		
3-000-14-003-E	5/1/14	Western NIS Enterprise Fund (WNISEF) for the Year Ended September 30, 2013		
3-000-14-025-T	4/1/14	FY 2011 Desk Review of International Relief and Development Holdings, Inc		
3-000-14-026-T	4/15/14	Grupo de Apoyo a la Democracia, Inc. OMB Circular A-133 Audit Report for the Fiscal Year Ended December 31, 2008	2	QC
3-000-14-027-T	5/1/14	International Foundation for Electoral Systems, Inc. (IFES) OMB Circular A-133 Audit Report for the Fiscal Year Ended September 30, 2005	15 15	QC UN
3-000-14-028-T	8/15/14	Desk Review: Internews Network OMB Circular A-133 Audit Report for Fiscal Years Ended December 31, 2012		
3-000-14-029-T	5/27/14	Plan International USA, Inc. d/b/a Plan USA OMB Circular A-133 Audit Report for the Fiscal Year Ended June 30, 2013		
3-000-14-030-T	8/5/14	The Nature Conservancy OMB Circular A-133 Audit Report for Fiscal Year Ended June 30, 2007		
3-000-14-031-T	8/5/14	Desk Review of The Nature Conservancy, OMB Circular A-133 Audit Report for Fiscal Year Ended June 30, 2008		
3-000-14-032-T	8/5/14	Winrock International Institute for Agricultural Development OMB Circular A-133, December 31, 2012		
3-000-14-033-T	8/11/14	Desk Review of International Research & Exchanges Board, Inc. OMB Circular A-133 Audit Report for Fiscal Year Ended June 30, 2009		
3-000-14-034-T	8/8/14	The GAVI Fund OMB Circular A-133 Audit Report for Fiscal Year Ended December 31, 2005		
3-000-14-035-T	8/13/14	The GAVI Fund OMB Circular A-133 Audit Report for Fiscal Year Ended December 31, 2006		
3-000-14-036-T	8/14/14	Research Triangle Institute (RTI) OMB Circular A-133 Audit Report for the Year Ended September 30, 2006		
3-000-14-037-T	8/15/14	The GAVI Fund OMB Circular A-133 Audit Report for Fiscal Year Ended December 31, 2008		

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
3-000-14-038-T	8/25/14	International Relief and Development, Inc. and Affiliate (IRD), OMB Circular A-133 Audit Report for the Year Ended December 31, 2007		
3-000-14-039-T	8/25/14	Desk Review of The International Relief and Development Holdings, Inc and Affiliates, OMB Circular A-133 Audit Report for Fiscal Year Ended December 31, 2008		
3-000-14-040-T	8/25/14	World Learning, Inc., OMB Circular A-133 Audit Report for the Year Ended June 30, 2008		
3-000-14-041-T	9/2/14	Desk Review of JSI Research and Training Institute, Inc. OMB Circular A-133 Audit Report for the Year Ended September 30, 2012		
3-000-14-042-T	9/2/14	Desk Review of JSI Research and Training Institute, Inc. and Affiliate OMB Circular A-133 Audit Report for the Year Ended September 30, 2013		
3-000-14-043-T	9/4/14	Desk Review of JSI Research and Training Institute, Inc. OMB Circular A-133 Audit Report for the Year Ended September 30, 2005		
3-000-14-044-T	9/9/14	OMB Circular A-133 Audit of Family Health International for the Fiscal Year Ended September 30, 2007		
3-000-14-045-T	9/9/14	OMB Circular A-133 Audit Report of Family Health International for the Fiscal Year Ended September 30, 2006		
3-000-14-046-T	9/10/14	ACDI/VOCA And Affiliates Consolidated Financial Report for Audit Period December 31, 2005		
3-000-14-047-T	9/11/14	OMB Circular A-133 Audit Report of Family Health International for the Fiscal Year Ended September 30, 2008		
3-000-14-048-T	9/12/14	OMB Circular Audit Report of Family Health International for the Fiscal Year Ended September 30, 2011		
3-000-14-049-T	9/16/14	Desk Review of The Asia Foundation, OMB Circular A-133 Audit Report for Fiscal Year Ended September 30, 2005		
3-000-14-050-T	9/17/14	OMB Circular A-133 Audit Report of Consortium for Elections and Political Process Strengthening for Fiscal Year Ended September 30, 2005		
3-000-14-051-T	9/29/14	Desk Review of National Democratic Institute for International Affairs, OMB Circular A-133 Audit Report for the Year Ended September 30, 2008		

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
3-000-14-052-T	9/29/14	National Democratic Institute for International Affairs September 30, 2007, and 2006		
6-267-14-004-D	6/3/14	Independent Audit of Costs Incurred and Billed by Mercy Corps Under Agreement Number 267-A-00-08-00505, for the Period From October 1, 2011, to September 30, 2012		
6-294-14-011-N	5/12/14	Closeout Audit of the Fund Accountability Statement of Locally Incurred Costs of USAID Funds Managed by Mercy Corps International (MCI), Subgrant Numbers ARDWBG 332, ARDWBG 342, and ARDWBG 375 Under Prime Associates for Rural Development (ARD), Contract Number DFD-I-04-05-00218-00, Civic Engagement Program II, for the Period From February 2, 2009, to January 31, 2010		
6-294-14-013-N	5/19/14	Closeout Audit of the Fund Accountability Statement of USAID Resources Managed by Care International, Cooperative Agreement Number 294-A-00-09-00207-00, Eye to the Future Program, for the Period From October 1, 2011, to June 30, 2012		
6-294-14-014-N	5/29/14	Audit of the Fund Accountability Statement of USAID Resources Managed by Bard College Under Cooperative Agreement Number 294-A-00-12-00007, Master of Arts in Teaching Program, for the Period From May 10, 2012, to May 9, 2013		
6-294-14-017-O	5/14/14	Closeout Examination of the State University of New York's Compliance With Terms and Conditions of Fixed Obligation Grant Number 294-G-00-12-00001, Families First Program, for the Period From January 17, 2012, to March 1, 2013	2	QC
6-294-14-024-R	4/27/14	Audit of the Fund Accountability Statement of USAID Resources Managed by Care International, Cooperative Agreement Number 294-A-00-09-00207-00, An Eye to the Future: Building Skills and Attitudes That Underwrite and Promote Conflict Mitigation in Gaza Program, for the Period From July 1, 2010, to September 30, 2011		

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
6-294-14-025-R	4/27/14	Audit of the Fund Accountability Statement of USAID Resources Managed by International Medical Corps, Subaward Number PCAP-31627-05 Under Prime Mercy Corps, Cooperative Agreement Number 294-A-00-10-00210-00, Palestinian Community Assistance Program, for the Period From July 25, 2011, to September 30, 2012		
6-294-14-027-R	5/12/14	Audit of the Fund Accountability Statement of USAID Resources Managed by Peace Players International, Cooperative Agreement Number 294-A-00-10-00113-00, Twinned Basketball Clubs Project, for the Period From October 1, 2011, to September 30, 2012		
8-267-14-005-N	7/22/14	Audit of the Fund Accountability Statement of Local Costs Incurred by Mercy Corps Under Cooperative Agreement Number 267-A-00-08-00505-00, for the Period From October 1, 2010, to September 30, 2011		
F-306-14-008-N	5/21/14	Financial Audit of Consortium for Elections and Political Process Strengthening (CEPPS) to Support Increased Electoral Participation (SIEP), Award No. 306-A-00-08-00529 for the Period of July 1, 2008, to September 30, 2012	1 1	QC UN
F-306-14-010-N	4/10/14	Financial Audit of Costs Incurred by the Asia Foundation (TAF) Under USAID Cooperative Agreement No. 306-A-00-10-00530-00 for Strengthening Education in Afghanistan (SEA)Program, for the Period From August 8, 2010, to September 30, 2012	80 80	QC UN
F-306-14-011-N	4/29/14	Financial Audit of the Democracy International (DI) Under Afghanistan Electoral Reform and Civic Advocacy (AERCA) Program, Cooperative Agreement Number, 306-A-00-09-00522, For the Period From July 13, 2009, to September 30, 2012		
F-306-14-012-N	7/14/14	Audit of Local Costs Incurred by Wildlife Conservation Society Under Improving Livelihood and Governance through Natural Resource Management in Afghanistan, Cooperative Agreement Number 306-A-00-10-00516-00, for the Period From April 10, 2010, to June 30, 2013	3,706 3,599	QC UN

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put To Better Use USAID April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
F-306-14-014-N	8/12/14	Closeout Audit of Schedule of Costs Incurred in Afghanistan by the Asia Foundation for Cooperative Agreement No. 306-A-00-06-00503 Ministry of Women's Affairs Initiative to Strengthen Policy and Advocacy for the Period January 1, 2006 to January 31, 2011, and Cooperative Agreement No. 306-A-00-09-00531 - Performance Based Governor's Fund for the Period November 1, 2009, to September 30, 2013	271 102	QC UN

Performance Audits
Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use
USAID
April 1-September 30, 2014

Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
Economy and Efficiency				
1-521-14-007-P	4/14/14	Audit of USAID/Haiti's New Settlement Construction Activities		
1-521-14-008-P	4/25/14	Audit of USAID/Haiti's Health Infrastructure Program		
1-520-14-009-P	5/15/14	Audit of USAID/Guatemala's Violence Prevention Project		
1-527-14-010-P	5/15/14	Audit of USAID/Peru's Health Policy and Healthy Communities and Municipalities II Activities		
1-524-14-011-P	7/18/14	Audit of USAID/Nicaragua's HIV/AIDS Prevention Program		
1-518-14-012-P	7/31/14	Audit of USAID/Ecuador's Sustainable Forests and Coasts Program		
1-521-14-013-P	8/11/14	Audit of USAID/Haiti's Education Activities		
4-687-14-005-P	5/20/14	Audit of USAID/Madagascar's Procurement and Distribution of Long-Lasting Insecticide-Treated Nets Under the President's Malaria Initiative	76	QC
4-663-14-006-P	5/23/14	Audit of USAID/Ethiopia's HIV Care and Treatment Activities	67	QC
4-621-14-007-P	8/14/14	Audit of USAID/Tanzania's HIV Treatment Activities	39 38	QC UN
4-668-14-008-P	9/30/14	Audit of USAID/South Sudan's Management of Nonexpendable Property		
5-176-14-003-P	4/30/14	Audit of USAID/Central Asian Republics' Quality Health Care Project		
5-486-14-004-P	9/5/14	Audit of USAID/Regional Development Mission for Asia's Behavior Change Communication for Infectious Disease Prevention Project		
5-383-14-005-P	9/8/14	Audit of USAID/Sri Lanka's Biz Plus Program		
5-497-14-006-P	9/12/14	Audit of USAID/Indonesia's Strengthening Integrity and Accountability Program I		

Performance Audits
Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use
USAID
April 1-September 30, 2014

Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
6-294-14-007-P	4/23/14	Audit of USAID/West Bank and Gaza's Partner Vetting and Geo-Management Information Systems		
6-263-14-008-P	5/29/14	Audit of USAID/Egypt's New Scholarship Program	63 43	QC UN
6-294-14-009-P	6/12/14	Audit of USAID/West Bank and Gaza Education Programs Implemented by America-Mideast Educational and Training Services Inc. (AMIDEAST)		
7-685-14-002-P	7/9/14	Audit of USAID/Senegal's Education Priority Quality Project	252	QC
7-675-14-003-P	7/31/14	Audit of USAID/Guinea's Elections and Political Process Strengthening Program III		
7-685-14-004-P	8/8/14	Audit of USAID/Senegal's Yaajeende Agricultural Development Program		
8-268-14-001-P	7/8/14	Audit of USAID's Lebanon Industry Value Chain Development Project		
8-276-14-002-P	7/30/14	Audit of USAID's Office of Transition Initiatives' Syria-Related Activities		
8-276-14-003-P	7/30/14	Audit of USAID Office of Food for Peace Syria-Related Activities	640 30	QC UN
9-121-14-002-P	5/29/14	Audit of USAID's Strengthening Civil Society in Ukraine Project		
9-000-14-003-P	8/19/14	Audit of the Office of Development Credit's Compliance With Federal Regulations and Guidance		
A-000-14-003-P	5/28/14	Follow-up Audit of Negative Unliquidated Obligation Balances in USAID's Financial Management System		
A-000-14-004-P	5/29/14	Audit of USAID's Implementation of Selected Recommendations on Improving the Handling and Maintenance of Classified Information and Hardware		
A-000-14-005-P	8/5/14	Audit of USAID's Use of System Administrator Roles		
A-000-14-006-P	8/22/14	Audit of USAID User Profiles for Applications Hosted by the National Finance Center		

Performance Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use USAID April 1-September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
F-306-14-003-P	6/10/14	Audit of USAID/Afghanistan's Afghan Civilian Assistance Program II		
G-391-14-004-P	7/30/14	Audit of USAID/Pakistan's Pakistan Strategy Support Program		

Miscellaneous Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use USAID April 1-September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
Quality Control Reviews (QCR)				
3-109-14-001-Q	6/4/14	Quality Control Review of KPMG AG Wirtschaftsprüfungsgesellschaft Audit of Deutsche Welthungerhilfe e.V. of Bonn, Germany, for the Fiscal Years (FY) Ended December 31, 2012, and 2011		
3-109-14-002-Q	6/4/14	Quality Control Review of PKF Fasselt Schlage Audit of Humedica e.V. Kaufbeuren, Germany, From May 5, to December 31, 2011, and Fiscal Year Ended December 31, 2012		
3-000-14-003-Q	4/11/14	Quality Control Review of McGladrey & Pullen, LLP Audit of Catholic Relief Services (CRS) for the Fiscal Year (FY) Ended September 30, 2012 and 2011		
3-000-14-004-Q	6/20/14	Quality Control Review of Tichenor and Associates, LLP of TCG International For the Fiscal Year Ended December 31, 2003, and DPW Training and Associates For Fiscal Year Ended December 31, 2009		
3-157-14-005-Q	5/29/14	Quality Control Review-Sayer Vincent LLP (RCA Audit of Water and Sanitation for the Urban Poor)		
3-157-14-006-Q	6/2/14	Quality Control Review-Recipient Contracted Audit by Kingston Smith of the Mentor Initiative FY's 2011 & 2012		
3-000-14-007-Q	9/30/14	Quality Control Review of Ernst & Young LLP Audit of Cooperative for Assistance and Relief Everywhere, Inc. Fiscal Year Ended June 30, 2013		
5-492-14-001-Q	9/30/14	Quality Control Review of the Financial Audit Conducted by Valdes Abad & Associates of the Project "Investment Enabling Environment (INVEST)," USAID/ Philippines Contract No. AID-492-C-11-00005, Managed by Orient Integrated Development Consultants, Inc. (OIDCI), for the Period From September 29, 2011, to December 31, 2012	10 10	QC UN

Miscellaneous Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use USAID April 1-September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
6-278-14-001-Q	4/28/14	Quality Control Review of Ernst & Young, Closeout Audit of the Fund Accountability Statement of USAID Resources Managed by EcoPeace/Friends of the Earth Middle East (FOEME) Under Cooperative Agreement Number 278-A-00-08-00323-00, Cultivating Community Based Allies for Sound Water Stewardship in the Jordan Rift Valley, for the Period From November 12, 2008, to November 11, 2010		
6-268-14-002-Q	6/5/14	Quality Control Review on KPMG, Audit of the Fund Accountability Statement of USAID Resources Managed by Rene Moawad Foundation Under Cooperative Agreement Number AID-268-A-12-00004, Building Alliance for Local Advancement, Development and Investment (BALADI), for the Period From October 1, 2012, to September 30, 2013		
7-608-14-001-Q	4/30/14	Quality Control Review of FINACS of Casablanca, Morocco Regarding the Audit of USAID Resources Managed by the Association Tissilte for Development for the Sewerage and Wastewater Reuse in Tidili Area Project (Cooperative Agreement No. 608-A-11-00003) for the Period From March 2011, Through December 2012		
8-263-14-001-Q	8/20/14	Quality Control Review on Grant Thornton International, Mohamed Hilal, Egypt (GTI-Egypt), Closeout Audit of USAID Resources Managed by Unified Group, Under Integrated Community Development Initiative Project in Al Darb Al Ahmar Area, Cooperative Number AID-263-A-11-00019, for the Period From September 29, 2011, to June 28, 2013		
Other				
0-000-14-001-S	4/15/14	Report on USAID's Fiscal Year 2013 Compliance With the Improper Payments Elimination and Recovery Act of 2010		
1-598-14-001-S	9/30/14	Review of Stage 2 Risk Assessments for the Latin America and Caribbean Region Under Local Solutions		
9-000-14-002-S	7/25/14	Evaluation of USAID's Implementation of Executive Order 13526, Classified National Security Information		
9-000-14-003-S	9/30/14	Review of USAID's Past Performance Evaluations for Partners		

Miscellaneous Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use USAID April 1-September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
F-306-14-002-S	6/19/14	Review of Sustainability of Operations at Afghanistan's Tarakhil Power Plant		
F-306-14-003-S	9/7/14	Follow-Up on a Department of Defense Audit of Commander's Emergency Response Program Funds Provided to USAID/Afghanistan		

Reports With Questioned and Unsupported Costs
USAID
April 1-September 30, 2014

Reports	Number of Audit Reports	Questioned Costs ($)	Unsupported Costs ($)[1]
A. For which no management decision had been made as of April 1, 2014	73	28,813,212 [2,3]	16,373,818 [2,3]
B. Add: Reports issued April 1, 2014-September 30, 2014	135	32,106,582 [4]	22,925,814 [4]
Subtotal	208	60,919,794	39,299,632
C. Less: Reports with a management decision made April 1, 2014-September 30, 2014	121 [5]	35,579,013 [6]	21,091,032 [6]
Value of costs disallowed by Agency officials		8,860,921	5,180,680
Value of costs allowed by Agency officials		26,718,092	15,910,352
D. For which no management decision had been made as of September 30, 2014	85	25,340,781 [7]	18,208,600 [7]

[1] Unsupported costs, a subcategory of questioned costs, are reported separately as required by the Inspector General Act.

[2] The ending balances on March 31, 2014, for questioned costs totaling $29,478,674 and for unsupported costs totaling $16,437,842 were decreased by $665,462 for questioned costs and decreased by $64,024 for unsupported costs respectively, to reflect adjustments in recommendations from prior periods.

[3] Amounts include $429,107 in questioned costs and $340,463 in unsupported costs for audits performed for OIG by other federal audit agencies.

[4] Amounts include $1,633,194 in questioned costs and $158,389 in unsupported costs for audits performed for OIG by other federal audit agencies.

[5] Unlike the monetary figures of this row, this figure is not being subtracted from the subtotal. Some audit reports counted here may be counted again in the figure below it because some reports have multiple recommendations and fall into both categories.

[6] Amounts include $1,716,714 in questioned costs and $446,212 in unsupported costs for audits performed for OIG by other federal audit agencies.

[7] Amounts reflect $345,587 in questioned costs and $52,640 in unsupported costs for audits performed for OIG by other federal audit agencies.

Reports With Recommendations That Funds Be Put to Better Use USAID April 1-September 30, 2014
During this reporting period, there were no reports with recommendations that funds be put to better use.

Reports Over 6 Months Old With No Management Decision USAID April 1-September 30, 2014			
Report Number	Auditee	Issue Date	Status
G-391-12-001-P	Pakistan	11/3/11	Recommendation 5: That USAID/Pakistan determine the allowability of $1,359,337 in questioned costs (unsupported) and recover those costs determined to be unallowable. The Office of Acquisition and Assistance; the Office of Financial Management; and Bureau for Economic Growth, Education, and Environment will investigate the unsupported questioned costs of $1,359,337 and make a decision on those costs. A management decision on this recommendation will be reached when USAID/Pakistan determines whether the questioned costs are allowed or disallowed; final action will occur when any disallowed amount is collected.
3-521-13-001-N	Haiti, Rural Justice Center Field Office	9/16/2013	Recommendation 1: USAID/Haiti requested supporting documentation for all the questioned costs included in the audit report from Rural Justice. As of March 31, 2104, Rural Justice had not provided the requested supporting documentation to USAID/Haiti.
3-521-13-001-N	Haiti, Rural Justice Center Field Office	9/16/2013	Recommendation 2: USAID/Haiti requested supporting documentation for all the questioned costs included in the audit report from Rural Justice. As of March 31, 2104, Rural Justice had not provided the requested supporting documentation to USAID/Haiti.

Reports Over 6 Months Old With No Management Decision USAID April 1-September 30, 2014			
Report Number	Auditee	Issue Date	Status
3-521-13-001-N	Haiti, Rural Justice Center Field Office	9/16/2013	Recommendation 3: USAID/Haiti requested supporting documentation for all the questioned costs included in the audit report from Rural Justice. As of March 31, 2104, Rural Justice had not provided the requested supporting documentation to USAID/ Haiti.
3-521-13-001-N	Haiti, Rural Justice Center Field Office	9/16/2013	Recommendation 4: USAID/Haiti requested supporting documentation for all the questioned costs included in the audit report from Rural Justice. As of March 31, 2104, Rural Justice had not provided the requested supporting documentation to USAID/ Haiti.
3-521-13-001-N	Haiti, Rural Justice Center Field Office	9/16/2013	Recommendation 5: USAID/Haiti requested supporting documentation for all the questioned costs included in the audit report from Rural Justice. As of March 31, 2104, Rural Justice had not provided the requested supporting documentation to USAID/ Haiti.
3-521-13-001-N	Haiti, Rural Justice Center Field Office	9/16/2013	Recommendation 6: USAID/Haiti requested supporting documentation for all the questioned costs included in the audit report from Rural Justice. As of March 31, 2104, Rural Justice had not provided the requested supporting documentation to USAID/ Haiti.
3-521-13-001-N	Haiti, Rural Justice Center Field Office	9/16/2013	Recommendation 7: USAID/Haiti requested supporting documentation for all the questioned costs included in the audit report from Rural Justice. As of March 31, 2104, Rural Justice had provided the requested supporting documentation to USAID/ Haiti.

Incidents in Which OIG Was Refused Assistance or Information
USAID
April 1-September 30, 2014

Section 6(b)(2) of the Inspector General Act of 1978 requires an inspector general to report to the head of the agency whenever requested information or assistance is unreasonably refused or not provided.

During this reporting period, there were no reports of such instances.

Significant Revisions of Management Decisions
USAID
April 1-September 30, 2014

Section 5(a)(11) of the Inspector General Act requires a description and explanation of the reasons for any significant revised management decisions during the reporting period.

During this reporting period, USAID did not make any significant revisions of management decisions.

Significant Management Decisions With Which the Inspector General Disagrees
USAID
April 1-September 30, 2014

Section 5(a)(12) of the Inspector General Act requires semiannual reports to include information concerning any significant managment decisions with which the Inspector General disagrees.

During this reporting period, there were no instances in which the Inspector General disagreed with a significant managment decision.

Noncompliance with the Federal Financial Management Improvement Act of 1996
USAID
April 1-September 30, 2014

Section 5(a)(13) of the Inspector General Act requires semiannual reports to include an update on issues outstanding under a remediation plan required by the Federal Financial Management Improvement Act of 1996 (FFMIA) (Public Law 104-208, Title VIII, codified at 31 U.S.C. 3512 note). FFMIA requires agencies to comply substantially with (1) federal financial management system requirements, (2) federal accounting standards, and (3) the U.S. Standard General Ledger at the transaction level. An agency that is not substantially compliant with FFMIA must prepare a remediation plan.

Under Audit Reports A-000-13-003-P, dated November 14, 2012, and A-00-14-001-P, dated October 15, 2013, OIG identified an instance of substantial noncompliance with FFMIA as required by OMB Bulletin 7-04, Audit Requirements for Financial Statements. OIG reported that (1) USAID had not established an effective risk management program to ensure that policies and procedures are assessed and working as intended, and (2) USAID's decentralized management of information technology and information security did not allow the Agency to implement a process to effectively assess, respond to, and monitor information security risk across the organization. To address this deficiency, USAID has prepared a 3-year corrective action plan, which is expected to be fully implemented by FY 2015.

Significant Findings From Contract Audit Reports
USAID
April 1-September 30, 2014

The National Defense Authorization Act for Fiscal Year 2008 (Public Law 110-181, Section 845) requires inspectors general to submit information on contract audit reports, including grants and cooperative agreements, that contain significant audit findings in semiannual reports to the Congress.
The act defines "significant audit findings" to include unsupported, questioned, or disallowed costs in excess of $10 million and other findings that the Inspector General determines to be significant.

During the reporting period, OIG had no significant findings from contract audit reports for USAID.

SIGNIFICANT FINDINGS AND ACTIVITIES: MILLENNIUM CHALLENGE CORPORATION

The Millennium Challenge Corporation forms partnerships with some of the world's poorest countries and provides large-scale grants to them when they demonstrate that they are committed to good governance, economic freedom, and investment in their citizens. These grants fund country-led solutions for reducing poverty through sustainable economic growth.

The Grootberg Lodge in the Kunene Region in Namibia is a beneficiary under the Namibia Compact's Tourism Project. MCC works to protect natural resources, attract investment, and achieve financial sustainability so that households in communal conservancy areas (or conservancies) can receive a greater share of revenues. (Photo by Jake Lyell for MCC.)

FINANCIAL MANAGEMENT

Fund Accountability Statements

OIG reviews and approves fund accountability statement audits of compact funds under recipient government management. These audits are conducted by independent public auditors that OIG has approved. Under the terms of MCC compacts, funds expended by a recipient country must be audited at least annually. The recipient country establishes an accountable entity, usually a Millennium Challenge Account, that produces financial statements documenting account activity.

The selected audit firm issues an opinion on whether the financial statements present fairly, in all material respects, the program revenues and costs incurred and reimbursed, in conformity with the terms of the compact agreement and related supplemental agreements for the period being audited.

In addition, the audit firm is required to employ generally accepted government auditing standards in performing the audits. All MCA audit reports are reviewed, approved, and issued by OIG.

During this reporting period, OIG issued 11 fund accountability statement audit reports, which made 9 recommendations.

MANAGEMENT ACCOUNTABILITY

Review of MCC's Incentive Effect

Report No. M-000-14-005-S

MCC awards large grants, known as compacts, to low- and lower middle-income countries that score well on 20 indicators that measure the quality of candidate countries' political, economic, and social policies. Although there is little doubt that availability of MCC funding has influenced some decision makers in developing countries to undertake policy reforms, it is uncertain how much of an effect the funds have. The MCC incentive effect is the effect that availability of MCC funding has on policy makers in developing countries.

To contribute to a better understanding of what some call "the MCC incentive effect," OIG hired an economist to investigate the effect using statistical estimation techniques. His report and previous work on the subject concluded that the effect is operative in certain specific instances, but is not large enough or widespread enough to be measured with the approaches the economist used.

In response, MCC agreed with OIG's findings.

SIGNIFICANT FINDINGS AND ACTIVITIES

OIG auditors found that MCC offered limited guidance to MCAs on compensation practices, which resulted in MCAs developing and implementing compensation practices in different ways with limited input from compensation specialists. Therefore, MCC cannot be assured that MCAs were using cost-effective practices and that their administrative costs were reasonable.

Although MCC generally had policies for its information security program, auditors found that MCC's implementation of those policies was not fully effective to preserve the confidentiality, integrity, and availability of the Agency's information and information systems, potentially exposing them to unauthorized access, use, disclosure, disruption, modification, and destruction.

Review of the Millennium Challenge Account Employee Compensation

Report No. M-000-14-003-S

MCC provides countries with funding for projects through 5-year compacts geared to stimulate economic growth. Each compact is administered through a Millennium Challenge Account (MCA) that the compact country's government establishes. The MCA has the legal authority to oversee

implementation of the compact. Though partner governments have flexibility in the way MCAs are structured, all MCAs so far have been newly established government units or departments with special authority to offer market-based compensation to attract qualified employees.

Hiring high-quality key staff and providing them competitive compensation is fundamental to the sound organizational effectiveness and management of MCAs; they are critical to the successful implementation of projects. Furthermore, MCAs must attract and retain quality key staff by offering them competitive but cost-effective compensation.

MCA key staff members are responsible for managing the MCA and implementing the compact in coordination with the MCA board of directors and oversight by MCC headquarters, technical, and resident mission staff. Although MCA staff members usually are government employees of the host country, the MCAs are guided by certain MCC policies and procedures designed to ensure that compact funds are spent efficiently and effectively.

OIG auditors found that MCC offered limited guidance to MCAs on compensation practices, which resulted in MCAs developing and implementing compensation practices in different ways with limited input from compensation specialists. Therefore, MCC cannot be assured that MCAs were using cost-effective practices and that their administrative costs were reasonable.

OIG identified several issues. MCC's compensation methodologies and its guidance, policies, and practices did not provide specific criteria for MCAs to use when establishing their own policies and practices, nor did MCC's guidance sufficiently address the specific roles and responsibilities of MCC and MCA officials involved in compensation decisions. MCC did not maintain all MCA key personnel employment agreements at headquarters even though this was a MCC policy requirement, and MCC employees did not systematically share their experiences and methodologies. In addition, MCAs did not always hire key staff before compacts entered into force as required by MCC policy.

MCC reached management decisions on eight recommendations and took final action on one.

Audit of the Millennium Challenge Corporation's Fiscal Year 2014 Compliance With the Federal Information Security Management Act of 2002

Report No. A-MCC-14-008-P

The Federal Information Security Management Act of 2002 (FISMA) requires agencies to develop, document, and implement an agency-wide information security program to protect their information and information systems, including those provided or managed by another agency, contractor, or other source. The act also requires agencies to have an annual assessment of their information systems.

OIG contracted with the independent certified public accounting firm of CliftonLarsonAllen LLP to conduct the audit. Clifton was required to conduct the audit in accordance with U.S. government auditing standards. The objective was to determine whether MCC implemented selected minimum security controls for selected information systems in support of FISMA.

To answer the audit objective, Clifton assessed whether MCC implemented selected management, technical, and operational controls outlined in National Institute of Standards and Technology Special Publication 800-53, *Recommended Security Controls for Federal Information Systems and Organizations, Revision 3*. Clifton performed audit fieldwork at MCC's headquarters in Washington, D.C., from March through June 2014.

The auditors concluded that MCC implemented 104 of 116 selected security controls for selected information systems in support of FISMA. For example, MCC complied with requirements by categorizing its information systems and the information processed, stored, or transmitted in accordance with federal guidelines, and it designated a senior-level official to review and approve the security categorizations. They also implemented an effective incident handling and response program as well as an effective identification and authentication program. They established appropriate segregation of duties in MCCNet and maintained an adequate, effective specialized training program for its employees requiring role-based training.

Although MCC generally had policies for its information security program, Clifton found that MCC's implementation of those policies was not fully effective in preserving the confidentiality, integrity, and availability of the Agency's information and information systems, potentially exposing them to unauthorized access, use, disclosure, disruption, modification, and destruction. Consequently, the auditors identified areas in the information security program that MCC can improve.

OIG made seven recommendations. MCC made management decisions on all recommendations and took final action on one.

MCC Employee Counseled After Investigation Revealed Violation of Procurement Guidelines

OIG received allegations that an MCC countrymanager and her deputy had exerted pressure on employees to hire a preselected candidate and created a procurement for the purpose of employing this candidate. The investigation found that the manager advocated on behalf of one candidate before the procurement was initiated and instructed employees to change the application process to favor the candidate. The investigation also discovered direct, inappropriate communications between the candidate and the MCC country manager during the procurement process that appeared to show an unfair bias toward the candidate potentially in violation of MCC Program Procurement Guidelines for MCAs. MCA officials involved in the process admitted to OIG investigators that they manipulated it to select the candidate as they felt they were pressured to do so by the MCC country manager, although they were never explicitly instructed to do so. MCC/Washington issued the country manager a letter of counseling in July 2014.

TABLES: MILLENNIUM CHALLENGE CORPORATION

Tables

The tables on the following pages provide information required by the Inspector General Act of 1978, as amended. OIG has no information to report this period in the areas listed below:

- Incidents in which USAID OIG was refused assistance or information
- Reports with recommendations that funds be put to better use
- Significant management decisions with which the Inspector General disagrees
- Significant revisions of management decisions
- Significant findings from contract audit reports

Significant Recommendations Described Previously Without Final Action
MCC
April 1-September 30, 2014

Report Number	Report Title	Date of Report	Rec. No.	Management Decision Date	Final Action Target Date
M-000-13-004-P	Audit of the Millennium Challenge Corporation's Monitoring of Trafficking in Persons in MCC-Funded Programs	2/12/13	1	2/12/13	11/30/14
M-000-13-020-N	Limited Scope Audit of Millennium Challenge Account-Morocco (MCA-Morocco) Staff Salaries and Fringe Benefits	6/27/13	1 2 3 5	8/16/13 8/16/13 8/16/13 8/16/13	10/7/14 10/7/14 10/7/14 10/7/14
M-000-13-005-P	Audit of the Millennium Challenge Corporation's Fiscal Year 2013 Compliance with the Federal Information Security Management Act of 2002	9/20/13	9 12 14	9/20/13 9/20/13 9/20/13	3/31/15 3/31/15 3/31/15
M-000-14-001-C	Audit of the Millennium Challenge Corporation's Financial Statements, Internal Controls, and Compliance for the Period Ending September 30, 2013, and 2012	12/13/13	3 6 9 10 11	12/13/13 12/13/13 12/13/13 12/13/13 12/13/13	12/13/14 12/13/14 12/13/14 12/13/14 12/13/14
M-000-14-001-P	Audit of the Millennium Challenge Corporation's Controls Over the Use of Premium Class Travel	12/17/13	1	12/17/13	12/17/14
M-000-14-006-N	Audit of the Millennium Challenge Corporation's (MCC's) Resources Managed by Millennium Challenge Account-Senegal (MCA-Senegal), Under the Compact Agreement Between the MCC and the Government of Senegal from January 1, 2012, to December 31, 2012	2/26/14	1 2	- -	2/26/15 2/26/15

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use MCC April 1-September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
Millennium Challenge Account (MCA) Audits and Reviews				
M-000-14-010-N	4/7/14	Audit of the Millennium Challenge Corporation's (MCC's) Resources Managed by Millennium Challenge Account-Lesotho (MCA-Lesotho), Under the Compact Agreement Between the MCC and the Government of the Kingdom of Lesotho (GOL) from September 18, 2013, to January 14, 2014 (Closeout Period)		
M-000-14-011-N	4/7/14	Audit of the Millennium Challenge Corporation's (MCC's) Resources Managed by Millennium Challenge Account-Lesotho (MCA-Lesotho), Under the Compact Agreement Between the MCC and the Government of the Kingdom of Lesotho (GOL) from September 18, 2013, to January 14, 2014 (Closeout Period)		
M-000-14-012-N	4/16/14	Closeout Audit of the Millennium Challenge Corporation's (MCC's) Resources Managed by Millennium Challenge Account-Mozambique (MCA-Mozambique), Under the Compact Agreement Between the MCC and the Government of the Republic of Mozambique for the period from January 1, 2013, to January 20, 2014		
M-000-14-013-N	4/22/14	Audit of the Millennium Challenge Corporation's (MCC's) Resources Managed by Millennium Challenge Account-Zambia (MCA-Zambia), Under the Compact Agreement Between the MCC and the Government of the Republic of Zambia from July 28, 2011, to December 31, 2013 (609 (g) Funds) and May 10, 2012, to December 31, 2013, Compact Implementation Funding		
M-000-14-014-N	6/6/14	Audit of the Millennium Challenge Corporation's (MCC's) Resources Managed by Millennium Challenge Account-Mongolia (MCA-Mongolia), Under the Compact Agreement Between the MCC and the Government of Mongolia from September 18, 2013, to January 15, 2014		

Financial Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use MCC April 1-September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
M-000-14-015-N	6/24/14	Audit of the Millennium Challenge Corporation's (MCC's) 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 Period From January 1, 2013, to March 31, 2014		
M-000-14-016-N	8/7/14	Audit of the Millennium Challenge Corporation's (MCC's) Resources Managed by Millennium Challenge Account-Burkina Faso (MCA-Burkina Faso), Under the Compact Agreement Between the MCC and the Government of Burkina Faso from January 1, 2013, to March 31, 2014		
M-000-14-017-N	8/13/14	Audit of the Millennium Challenge Corporation's (MCC's) Resources Managed by Millennium Challenge Account-Malawi (MCA-Malawi), Under the Compact Agreement Between the MCC and the Government of Malawi from November 1, 2012, to September 30, 2013		
M-000-14-018-N	8/28/14	Audit of the Fund Accountability Statements of the Millennium Challenge Corporation's (MCC's) Resources Managed by the Millennium Challenge Account (MCA) Namibia Agreement Between the MCC and the Government of the Republic of Namibia for the Period January 1, 2013, to March 31, 2014	240 240	QC UN
M-000-14-019-N	8/28/14	Audit of the Millennium Challenge Corporation's (MCC's) Resources Managed byMillennium Challenge Account-Cape Verde, Under the Compact Agreement Between the MCC and the Government of Cape Verde From April 1, 2012, to March 31, 2014	15	QC
M-000-14-020-N	9/17/14	Audit of the Millennium Challenge Corporation's (MCC's) Resources Managed by Millennium Challenge Account-Moldova (MCA-Moldova), Under the Compact Agreement Between the MCC and the Government of the Republic of Moldova period from January 1, 2013, to March 31, 2014		

Performance Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use MCC April 1-September 30, 2014				
Report Number	Date of Report	Report Title	Amount of Findings	Type of Findings
M-000-14-003-S	7/16/14	Review of the Millennium Challenge Account employee Compensation		
A-MCC-14-008-P	9/12/14	Audit of the Millennium Challenge Corporation's Fiscal Year 2014 Compliance With the Federal Information Security Management Act of 2002		

Miscellaneous Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use MCC April 1-September 30, 2014				
Report Number	Date of Report	Report Title	Amount of Findings	Type of Findings
M-000-14-002-S	4/15/14	Millennium Challenge Corporation's Fiscal Year 2013 Compliance With the Improper Payments Elimination and Recovery Act of 2010		
M-000-14-005-S	9/26/14	Review of the Millennium Challenge Corporation's Incentive Effect		

Reports With Questioned and Unsupported Costs MCC April 1-September 30, 2014			
Reports	Number of Audit Reports	Questioned Costs ($)	Unsupported Costs ($)
A. For which no management decision had been made as of April 1, 2014	2	3,701,018	1,916,904
B. Add: Reports issued April 1-September 30, 2014	2	255,037	239,685
Subtotal	4	3,956,055	2,156,589
C. Less: Reports with a management decision made April 1-September 30, 2014	1	3,385,417	1,642,598
Value of costs disallowed by agency officials		332,874	0
Value of costs allowed by agency officials		3,052,543	1,642,598
D. For which no management decision had been made as of September 30, 2014	3	570,638	513,991

Reports Over 6 Months With No Management Decision MCC April 1-September 30, 2014			
Report Number	Auditee	Issue Date	Unsupported Costs ($)
M-000-14-006-N	MCA-Senegal	2/26/14	Recommendation 1: The management decision and final action was sent to OIG on October 9, 2014.
M-000-14-006-N	MCA-Senegal	2/26/14	Recommendation 2: The management decision and final action was sent to OIG on October 9, 2014.

SIGNIFICANT FINDINGS AND TABLES: UNITED STATES AFRICAN DEVELOPMENT FOUNDATION

The United States African Development Foundation is an independent Federal agency established to support African-led development that grows community enterprises by providing seed capital and technical support.

Tables

The tables on the following pages provide information required by the Inspector General Act of 1978, as amended. OIG has no information to report this period in the areas listed below:

- Significant recommendations described previously without final action
- Incidents in which OIG was refused assistance or information
- Financial reports with associated questioned costs, unsupported costs, or recommendations that funds be put to better use
- Performance reports with associated questioned questioned costs, unsupported costs, or recommendations that funds be put to better use
- Miscellaneous reports with associated questioned costs, unsupported costs, or recommendations that funds be put to better use
- Reports with recommendations that funds be put to better use.
- Significant management decisions with which the Inspector General disagrees
- Significant revisions of management decisions
- Reports over 6 months old with no management decision
- Significant findings from contract audit reports

Reports With Questioned and Unsupported Costs USADF April 1-September 30, 2014			
Reports	Number of Audit Reports	Questioned Costs ($)	Unsupported Costs ($)
A. For which no management decision had been made as of April 1, 2014	1	6,925	6,427
B. Add: Reports issued April 1-September 30, 2014	0	0	0
Subtotal	1	6,925	6,427
C. Less: Reports with a management decision made April 1-September 30, 2014	1	6,925	6,427
Value of Recommendations Disallowed by Agency Officials		825	327
Value of Recommendations Allowed by Agency Officials		6,100	6,100
D. For which no management decision had been made as of September 30, 2014	0	0	0

SIGNIFICANT FINDINGS AND TABLES: INTER-AMERICAN FOUNDATION

The Inter-American Foundation is an independent U.S. Government agency created to provide development assistance in Latin America and the Caribbean. IAF provides grant support for creative ideas for self-help received from grassroots groups and NGOs, while encouraging partnerships among community organizations, businesses, and local governments that are working to improve the quality of life for poor people and strengthen democratic practices.

Audit of the Inter-American Foundation's Compliance With the Federal Information Security Management Act of 2002 for Fiscal Year 2014

Report No. A-IAF-14-009

FISMA requires agencies to develop, document, and implement an agency-wide information security program to protect their information and information systems, including those provided or managed by another agency, contractor, or other source. The act also requires agencies to have an annual assessment of their information systems.

OIG contracted with the independent certified public accounting firm of CliftonLarsonAllen LLP to conduct the audit. The objective was to determine whether the IAF implemented selected minimum security controls for selected information systems in support of FISMA. The auditors concluded that IAF implemented 77 of 85 tested security controls. For example, IAF established adequate information technology security policies and procedures related to access controls, awareness and training, audit and accountability, security assessment and authorization, and personnel security, as well as adequate processing procedures for bringing on new employees, and for employees leaving the organization. IAF also implemented effective account management procedures and maintained adequate control over physical access to facilities and the computer room.

The report made five recommendations, and IAF made management decisions on each of them.

Tables

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- Incidents in which OIG was refused assistance or information
- Financial reports with associated questioned costs, unsupported costs, or recommendations that funds be put to better use
- Miscellaneous reports with associated questioned costs, unsupported costs, or recommendations that funds be put to better use
- Reports with questioned or unsupported costs
- Reports with recommendations that funds be put to better use
- Reports over 6 months old with no management decision
- Significant management decisions with which the Inspector General disagrees
- Significant revisions of management decisions
- Significant findings from contract audit reports

Performance Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use IAF April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
Economy and Efficiency				
A-IAF-14-009-P	9/19/14	Audit of the Inter-American Foundation's Fiscal Year 2014 Compliance with Provisions of the Federal Information Security Management Act of 2002		

Significant Recommendations Described Previously Without Final Action IAF April 1-September 30, 2014					
Report Number	Report Title	Date of Report	Rec. No.	Management Decision Date	Final Action Target Date
A-IAF-13-007-P	Audit of the Inter-American Foundation's Fiscal Year 2013 Compliance with the Federal Information Security Management Act of 2002	9/30/13	1 5	9/30/13 9/30/13	12/31/14 12/31/14

SIGNIFICANT FINDINGS: OVERSEAS PRIVATE INVESTMENT CORPORATION

The Overseas Private Investment Corporation (OPIC) is a U.S. Government institution that mobilizes private capital to address development challenges. It works with the private sector to help U.S. businesses gain footholds in emerging markets by promoting increased revenues, jobs, and growth opportunities at home and abroad. Operating in more than 150 countries, OPIC provides financing, guarantees, and political risk insurance, and it offers support for private equity investment funds.

OIG provides oversight of OPIC under 22 U.S.C. 2199(e). In addition, Senate Report 113-81, which accompanied the Department of State, Foreign Operations, and Related Programs Appropriations Bill for 2014, directed OPIC to (1) enter into an FY 2014 oversight agreement with USAID OIG, (2) allocate funding to support a mutually agreed-upon oversight plan, and (3) reimburse OIG for costs related to oversight and audit functions. This language was later endorsed in the Explanatory Statement accompanying the Consolidated Appropriations Act, 2014 (P.L. 113-76).

Audit of the Overseas Private Investment Corporation's Fiscal Year 2014 Compliance With the Federal Information Security Management Act of 2002

Report No. A-OPC-14-007-P

FISMA requires agencies to develop, document, and implement an agency-wide information security program to protect their information and information systems, including those provided or managed by another agency, contractor, or other source. The act also requires agencies to have an annual assessment of their information systems.

OIG contracted with CliftonLarsonAllen LLP to conduct the audit. Clifton was required to conduct the audit in accordance with U.S. Government auditing standards. The objective was to determine whether OPIC mplemented selected security controls for selected information systems in support of FISMA.

The auditors concluded that OPIC implemented 74 of 78 selected security controls. For example, OPIC categorized its information systems and the information processed, stored or transmitted in accordance with federal guidelines, and designated senior-level officials within the organization to review and approve the security categorizations. It also implemented an effective incident handling and response program and maintained an effective specialized training program for employees requiring role-based training. Finally, OPIC established appropriate segregation of duties within OPICNet, the corporation's general support system.

The auditors concluded that, although OPIC generally had policies for its information security program, its implementation of those policies was not always fully effective to preserve the confidentiality, integrity, and availability of information and information systems. OIG made six recommendations to help OPIC strengthen its information security program, and one to address a weakness in the recommendation closure process. Management decisions were made on all seven.

Tables

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- Incidents in which OIG was refused assistance or information
- Financial audits with associated questioned costs, unsupported costs, or recommendations that funds be put to better use
- Miscellaneous reports with associated questioned costs, unsupported costs, or recommendations that funds be put to better use
- Significant recommendations described previously without final action
- Reports with questioned or unsupported costs
- Reports with recommendations that funds be put to better use
- Reports over 6 months old with no management decision
- Significant management decisions with which the Inspector General disagrees
- Significant revisions of management decisions
- Significant findings from contract audit reports

Performance Audits Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That Funds Be Put to Better Use OPIC April 1–September 30, 2014				
Report Number	Date of Report	Report Title	Amt. of Findings ($000)	Type of Findings
Economy and Efficiency				
A-OPC-14-007-P	9/11/14	Audit of the Overseas Private Investment Corporation's Compliance with Federal Information Security Management Act for Fiscal Year 2014		

PEER REVIEWS

The Dodd-Frank Wall Street Reform and Consumer Protection Act (Public Law 111-203) requires federal inspectors general to report on results of peer reviews in their semiannual reports.

The following are results of peer reviews conducted on USAID OIG during the reporting period.

Audit

The last peer review of USAID OIG's audit functions was completed in September 2012. There are no outstanding recommendations from a peer review conducted on USAID OIG that have yet to be implemented.

Investigations

In April 2014, the Office of Investigations underwent a peer review conducted by the Nuclear Regulatory Commission Office of the Inspector General (NRC/OIG). The office was found to be in compliance with the quality standards established by CIGIE.

A comment letter accompanying the NRC/OIG peer review report included three recommendations meant to strengthen USAID/OIG's investigative operations, internal safeguards, and management procedures: (1) to ensure that law enforcement or investigations-related accountable property is periodically inventoried and accounted for, (2) to conduct bloodborne pathogens training on an annual basis, and (3) to review and revise the Criminal Investigations Manual to update obsolete positions, practices, and procedures. We have attended to all these recommendations. New procedures were put into place and a template was developed to ensure that field offices submit inventories according to a standard format on an annual basis. Bloodborne pathogens training for 2013 was postponed because of the Federal Government shutdown and was conducted in May 2014 during USAID/OIG's Annual Training Conference. The Criminal Investigations Manual has been under ongoing revision and updating by USAID/OIG management and staff to ensure that positions, practices, and procedures are current. OIG plans to complete the revision by April 2015.

ABBREVIATIONS

AOR	agreement officer's representative
BU	funds recommended to be put to better use
COR	contracting officer's representative
CSO	civil society organizations
FISMA	Federal Information Security Management Act of 2002
IAF	Inter-American Foundation
MCA	Millennium Challenge Account
MCC	Millennium Challenge Corporation
NGO	nongovernmental organization
OIG	Office of Inspector General
OPIC	Overseas Private Investment Corporation
OMB	Office of Management and Budget
QC	questioned costs
TB	tuberculosis
UN	unsupported costs
USADF	United States African Development Foundation
USAID	United States Agency for International Development

United States Agency for International Development

Office of Inspector General

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