



**USAID**  
FROM THE AMERICAN PEOPLE

**OFFICE OF INSPECTOR GENERAL  
SEMIANNUAL REPORT  
TO THE CONGRESS**



**April 1, 2007 - September 30, 2007**



**USAID**  
FROM THE AMERICAN PEOPLE

## **Mission**

The mission of Office of Inspector General (OIG) is to contribute to and support integrity, efficiency, and effectiveness in all activities of the organizations for which it has oversight responsibilities.

## **Values**

In accomplishing our mission, OIG is committed to the following:

- Integrity
- Excellence
- Teamwork

## **Strategic Goals**

- Reduce vulnerabilities in high-risk USAID, USADF, and IAF programs
- Increase effectiveness of USAID, USADF, and IAF programs in addressing strategic goals and priorities
- Help to ensure operational integrity in USAID, USADF, and IAF management systems programs

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# MESSAGE FROM THE INSPECTOR GENERAL

This *Semiannual Report to the Congress (SARC)* presents information regarding the United States Agency for International Development, Office of Inspector General (USAID/OIG) work and results achieved during the six-month period ending September 30, 2007. It is issued in accordance with the requirements of the Inspector General Act of 1978, as amended, and specifically addresses our oversight responsibilities for USAID, the United States African Development Foundation (USADF), and the Inter-American Foundation (IAF).

The men and women of OIG continued their fine performance during this reporting period at OIG headquarters in Washington, DC, and seven regional offices located in Baghdad, Iraq; Cairo, Egypt; Dakar, Senegal; Frankfurt, Germany; Manila, Philippines; Pretoria, South Africa; and San Salvador, El Salvador. They issued audits and conducted investigations worldwide, and as a result, OIG issued a total of 230 audits and closed 41 investigations in support of OIG's three strategic goals:

- Reduce vulnerabilities in high-risk U.S. Agency for International Development, U.S. African Development Foundation, and Inter-American Foundation programs
- Increase effectiveness of U.S. Agency for International Development, U.S. African Development Foundation, and Inter-American Foundation programs in addressing strategic goals and priorities
- Help to ensure operational integrity in U.S. Agency for International Development, U.S. African Development Foundation, and Inter-American Foundation management systems programs

Significant OIG activity and achievements in support of these goals is described in this report, and comprehensive statistics and data regarding our efforts are also included.

OIG continues to use a collaborative, proactive, and results-oriented approach in support of the integrity, efficiency, and effectiveness of USAID, USADF, and IAF programs and operations.

Donald A. Gambatesa  
Inspector General



# EXECUTIVE SUMMARY

This *SARC* presents information about the work of USAID/OIG in providing oversight for USAID, USADF, and IAF during the six-month period ending on September 30, 2007. It is issued in accordance with the requirements of the Inspector General Act of 1978, as amended, and specifically addresses our responsibilities for USAID, USADF, and IAF.

The work reported was planned and executed in support of OIG's three strategic goals for USAID, USADF, and IAF as described below along with significant findings and actions related to each goal.

## **Strategic Goal 1: Reduce vulnerabilities in high-risk U.S. Agency for International Development, U.S. African Development Foundation, and Inter-American Foundation programs**

- Benefits of USAID/Iraq telecommunications activities have not yet been realized;
- Coordination between USAID/Iraq and provisional reconstruction teams (PRT) could be improved;
- USAID Afghanistan's urban water and sanitation program may not be sustainable;
- USAID achieved planned results under the President's Emergency Plan for AIDS Relief (Emergency Plan) in Cambodia, India, Malawi, and Russia, but some program areas could be strengthened;
- OIG investigations identified irregularities in contractor and grantee operations resulting in remedial action;
- OIG investigations led to the felony indictment of a Liberian national for theft of USAID funds and discipline of two senior USAID officials; and

- Financial management and fraud awareness training were conducted for over 1,200 USAID, grantee, and contractor personnel.

## **Strategic Goal 2: Increase effectiveness of U.S. Agency for International Development, U.S. African Development Foundation, and Inter-American Foundation programs in addressing strategic goals and priorities**

- USAID/Haiti's justice program has not yet produced measurable results, but efforts toward efficiency and effectiveness should facilitate future progress;
- USAID's family planning program achieved mixed results; and
- USAID's Cuba Program could be monitored more effectively.

## **Strategic Goal 3: Help to ensure operational integrity in U.S. Agency for International Development, U.S. African Development Foundation, and Inter-American Foundation management systems programs**

- OIG identified \$28.4 million in questioned costs;
- No instances in which terrorist organization received USAID funds were identified;
- A Memorandum of Understanding (MOU) was signed by OIG and the Supreme Audit Institute (SAI) in Pakistan bringing OIG's total MOUs with SAIs to 20;
- Deficiencies were found in pre-deployment activities for USAID's Global Acquisition System (GLAS);
- USAID web sites could be easier to use;

- Requirements for developing USAID's Foreign Assistance Coordination and Tracking System (FACTS) were not followed;
- Investigations of program and employee integrity matters resulted in recoveries of over \$91 million from USAID grantees, contractors, and employees;
- A U.S.-based Private Voluntary Organization (PVO) was disqualified for a \$90 million follow-on cooperative agreement in Pakistan; and
- A conflict-of-interest case involving a senior USAID official was settled for \$35,000.

The data related to OIG's audits and investigations is shown in the following charts:

### SUMMARY OF AUDITS CONDUCTED AND RESULTS AS OF SEPTEMBER 30, 2007

TYPE OF REPORT	NUMBER OF REPORTS	MONETARY RECOMMENDATIONS (\$)*
<b>FINANCIAL AUDITS</b>		
USAID PROGRAMS AND OPERATIONS	0	0
FOUNDATIONS' PROGRAMS AND OPERATIONS	0	0
U.S.-BASED CONTRACTORS	46	5,271,726
U.S.-BASED GRANTEES	15	5,729,068
QUALITY CONTROL REVIEWS	0	0
FOREIGN-BASED ORGANIZATIONS	100	17,417,078
QUALITY CONTROL REVIEWS	8	0
ENTERPRISE FUNDS	17	0
<b>PERFORMANCE AUDITS</b>		
USAID ECONOMY AND EFFICIENCY	41	30,804,878
FOUNDATIONS' ECONOMY AND EFFICIENCY	2	0
<b>OTHER</b>	1	0
<b>TOTAL</b>	<b>230</b>	<b>59,222,750</b>

\* Monetary recommendations include questioned costs and funds put to better use.



**SUMMARY OF INVESTIGATIVE ACTIVITY AND RESULTS  
AS OF SEPTEMBER 30, 2007**

**USAID**

**INVESTIGATIVE ACTIONS**

<b>WORKLOAD</b>		<b>CIVIL</b>	
CASES OPENED	36	CIVIL REFERRALS	0
CASES CLOSED	41	COMPLAINTS	0
		JUDGMENTS/RECOVERIES	1
		SETTLEMENTS	2
<b>CRIMINAL</b>		<b>ADMINISTRATIVE</b>	
PROSECUTIVE REFERRALS	2	REPRIMANDS/DEMOTIONS	6
PROSECUTIVE DECLINATIONS	1	PERSONNEL SUSPENSIONS	1
INDICTMENTS	1	RESIGNATIONS/TERMINATIONS	1
CONVICTIONS	0	OTHER ADMINISTRATIVE ACTIONS	0
FINES	0	RECOVERIES	5
RESTITUTIONS	1	SUSPENSIONS/DEBARMENTS	0
		SAVINGS	0
		SYSTEMIC CHANGES	9

**INVESTIGATIVE RECOVERIES**

JUDICIAL RECOVERIES	\$90,728,540.97
ADMINISTRATIVE RECOVERIES	\$700,944.30
SAVINGS	\$0
<b>TOTAL INVESTIGATIVE SAVINGS/RECOVERIES</b>	<b>\$91,429,485.27</b>



# SUMMARY OF RESULTS

## Strategic Goal I:

Reduce vulnerabilities in high-risk U.S. Agency for International Development, U.S. African Development Foundation, and Inter-American Foundation programs

OIG provides audit and investigative oversight of activities that are of significant interest to USAID, USADF, IAF, and Congress. Considerable resources were applied and work was performed by OIG in support of this goal that focused on high-priority program areas, program and employee integrity matters, and preventive outreach.

USAID programs in Iraq and Afghanistan and the Emergency Plan are high-priority programs. OIG maintains an office in Iraq staffed with seven auditors and two investigators who conduct audits and investigations of the USAID/Iraq program. OIG conducts audits and investigations in Afghanistan from its Manila, Philippines, office while work on the Emergency Plan is conducted by OIG staff in Washington and regional offices.

During this period, OIG audits in Iraq focused on programs such as construction of a nationwide fiber telecommunications network and coordination with PRTs. In Afghanistan, OIG audits included assessing progress of the urban water and sanitation program. In addition, OIG conducted audits of the Emergency Plan and investigations of program and employee integrity matters, and conducted financial management and fraud-awareness training.

### **Benefits of USAID/Iraq's Telecommunications Activities Not Yet Realized**

In January 2005, USAID worked with stakeholder organizations to implement a project to design, install, and test a nationwide fiber telecommunications network connecting power and telecommunications facilities across Iraq. The intended result of the project was a functioning consolidated fiber network that would provide control capabilities and communication for the electricity grid and expand the voice and data capacity of the telecommunications network.

OIG audited USAID/Iraq's Telecommunications Activities to assess USAID/Iraq's intended results against project objectives. USAID/Iraq and its contractor planned to provide fiber optic material and construction equipment; employ 1,000 Iraqis; and improve the data and voice transmission network to an estimated 10 million Iraqis.

OIG found that USAID met its obligations under the objectives by providing equipment, employing some Iraqis, and expanding some of Iraq's telecommunications facilities; however, the \$46 million project had yet to benefit the millions of Iraqis as intended, because other collaborating organizations had not fulfilled their project obligations.

OIG recommended that USAID/Iraq work with the project lead office and the Government of Iraq to install necessary equipment and make it operational. For future projects, OIG recommended that the Mission obtain a written agreement from key partners regarding responsibilities that are essential to the project's achievement.

Management decisions have been reached on both recommendations.

*(Audit Report No. E-267-07-004-P)*

### **Coordination Between USAID/Iraq and Provisional Reconstruction Teams in Iraq Could Be Improved**

The primary means of interaction between the U.S. Government and Iraqi provincial governments are PRTs, which are a joint civil and military effort. The PRTs help Iraqi provincial governments develop the capacity to meet the basic needs of the population. USAID; the Departments of State, Justice, and Agriculture; the U.S. Army Corps of Engineers; the Multi-National Force—Iraq; and coalition partners all participate in PRTs.

OIG audited USAID/Iraq's Participation in PRTs in Iraq to determine whether USAID/Iraq coordinated the area expertise of USAID field officers and PRTs with that of its cognizant technical officers<sup>1</sup> in Baghdad, and whether USAID/Iraq programs benefit from USAID participation in the PRTs.

OIG found that coordination took place between the USAID field officers/PRT representatives and the USAID/Iraq cognizant technical officers but that coordination could be improved. USAID PRT representatives were not always consulted regarding the design and implementation of activities, and sometimes they were not aware of USAID activities in their areas. Furthermore, two out of six cognizant technical officers noted that they received little information from the USAID PRT representatives.

OIG also found that USAID/Iraq programs were benefiting from participation in the PRTs through the provision of logistical support and access to military transport. In addition, the PRTs were benefiting from USAID's participation.

OIG recommended that USAID/Iraq use its PRT representatives for program site visits and that USAID/Iraq review the implementation of its new procedures and evaluate the coordination between cognizant technical officers and PRT representatives.

Management decisions have been reached on both recommendations.

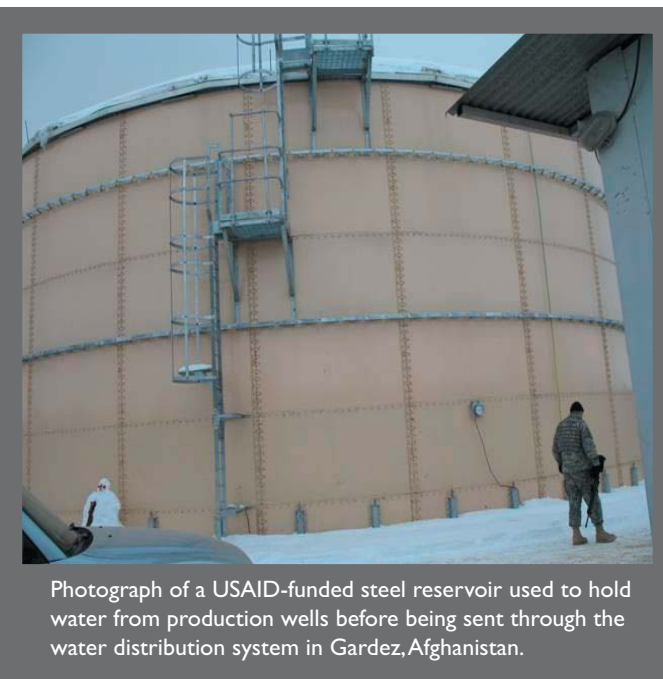
*(Audit Report No. E-267-07-008-P)*

### **USAID/Afghanistan's Urban Water and Sanitation Program May Not Be Sustainable**

Most of Afghanistan's infrastructure, including that used to provide water and sanitation services, fell into disrepair or was destroyed during periods of war and unrest beginning in the 1970s. According to World Bank estimates, less than 20 percent of the people in Kabul have piped water, and less than half the provincial capital cities have piped water systems. Sanitation facilities are crude or lacking and infant mortality rates from diarrheal diseases account for 27 percent of all infant deaths in the first year.

In September 2004, USAID/Afghanistan awarded a contract for the Afghanistan Urban Water and Sanitation Project. At the project completion date of December 31, 2006, the contract had an estimated cost of \$37.3 million. Anticipated results included extending water distribution systems and increasing potable water to two cities, and providing water and sanitation technical advisory services to USAID/Afghanistan.

OIG audited USAID/Afghanistan's Urban Water and Sanitation Program to determine whether selected activities were on schedule to achieve planned results.



OIG found that the project generally achieved planned results. The sustainability of the project is questionable, however, because USAID/Afghanistan did not take appropriate measures to ensure financial and operational sustainability of the water systems.

OIG made five recommendations, two of which included strengthening its system for controlling, projecting, and monitoring contract costs; and ensuring that contractors comply with reporting requirements.

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

*(Audit Report No. 5-306-07-006-P)*

1. The cognizant technical officer is responsible for ensuring, through liaison with the contractor or grant recipient, that the terms and conditions of the acquisition or assistance instrument are accomplished.

## President's Emergency Plan for AIDS Relief Achieved Planned Results at Four Missions

Congress enacted legislation to fight HIV/AIDS internationally through the President's Emergency Plan for AIDS Relief (Emergency Plan). The \$15 billion, 5-year program provided \$9 billion in new funding in 15 focus countries. The Emergency Plan also devoted \$5 billion over 5 years to programs in more than 100 other countries and increased the U.S. pledge to the Global Fund by \$1 billion over 5 years.

During this period, OIG conducted audits in Cambodia, India, Malawi, and Russia to determine whether USAID's Emergency Plan prevention, care, and treatment activities achieved planned results in its grants, cooperative agreements, and contracts.

OIG found that although USAID achieved results, some program areas could be strengthened.

OIG made 15 recommendations, including developing procedures to define roles and responsibilities of managers in reporting program results, revising performance targets to adjust for program changes, reviewing partners' methods for collecting data, and conducting field-level data quality assessments and site visits.

Management decisions have been made on eight recommendations, and final action has been taken on six. One recommendation awaits a management decision.

*(Audit Report Nos. 4-612-07-011-P [Malawi], 5-442-07-010-P [Cambodia], 8-118-07-004-P [Russia], and 9-910-07-006-P [India])*



Photograph of a community volunteer training orphans and vulnerable children to sew in Bangwe, Malawi. The program funded by USAID also generates income for the students.



Photograph of a client receiving HIV test results and counseling at an Emergency Plan funded clinic in Phnom Penh, Cambodia.

## **PROGRAM INTEGRITY**

### **Investigations Result in Remedial Actions**

As a result of an OIG investigation, a USAID Mission issued a \$105,645 Bill of Collection to a USAID grantee for operational irregularities by its subgrantee. The subgrant was created to promote community reconciliation and address immediate development needs in five targeted areas. USAID issued a Bill of Collection due to the subgrantee's action, both in improperly disbursing funds earmarked for USAID projects and making several unauthorized transfers of funds between local bank accounts.

Another OIG investigation conducted with a USAID Mission uncovered that the parameters of a personal services contract valued at approximately \$280,000 were being exceeded. As a result, the subsequent contract specified a limited work week, thereby ensuring that the total number of days of work did not exceed those authorized by the contract. Also, the cognizant technical officer responsibilities were transferred to a senior USAID official at the Mission.

### **Former Project Accountant Indicted for Theft of USAID Funds**

A Liberian national working as an accountant for a USAID-funded organization assisting with Liberian national elections was indicted by a Federal Grand Jury in the District of Columbia on seven felony criminal counts. The indictment was returned on September 19, 2007, and included counts of wire fraud, mail fraud, and theft from a program receiving Federal funds. The indictment was the result of an OIG investigation initiated after the affected organization reported the theft to the OIG. Once arrested, the indicted individual will be extradited to the United States to face trial.

## **EMPLOYEE INTEGRITY**

### **OIG Investigations Result in Discipline for Two Senior USAID Officials**

A senior Agency official received a 60-day suspension, without pay, and agreed to reimburse the Government up to \$7,500. The OIG investigation determined that the official circumvented USAID internal controls by acting as the requester and approver on a purchase order to buy a \$7,500 satellite internet network. The network was used exclusively by the official for personal

purposes, which included the viewing and storage of sexually explicit material on two U.S. Government owned computers that were in the employee's custody.

A senior Agency official received a letter of admonishment based on an Agency review of an OIG investigation that substantiated ethical lapses on the part of the official. The investigation further revealed that the official pressured subordinates to arrange business class travel for the official's official trips, which at the time contradicted USAID policy. Further, inaccurate travel and time reports were filed on behalf of the official pursuant to temporary duty trips to the United States.

## **PREVENTIVE OUTREACH**

USAID's contracts and grants define the types of costs that can be charged in support of various programs. To increase awareness and compliance with cost principles, OIG conducts financial management training for overseas USAID staff, contractors, grantees, and others. The training provides a general overview of U.S. Government cost principles and audit requirements. It also provides examples of concepts such as reasonableness of costs and allowable and unallowable costs. During this period, OIG provided financial management training in five countries to about 400 individuals.

OIG also employs proactive strategies to prevent fraud. For example, fraud-awareness training given to employees, contractors, grantees, and others alerts them to fraudulent practices and schemes and advises them on how to report fraud. When requested, the training is tailored to specific groups, such as contracting officers or cognizant technical officers.

Investigations resulting in criminal or civil prosecution are publicized on USAID's web site and in other publications, calling attention to prosecutorial action taken against individuals or organizations whose illegal activities have targeted USAID programs. Posters, flyers, and cards promoting the OIG hotline have been distributed worldwide and are produced in English, Spanish, French, and Arabic.

OIG is an active participant on two Department of Justice task forces: the National Procurement Fraud Task Force and the International Contract and Corruption Fraud Task Force (ICCTF). The mission of the task forces is to promote the early detection, prevention, and prosecution of procurement and grant fraud associated

with increased contracting activity for national security and other government programs. OIG's participation in the ICCTF has required an accretion of Iraq and Afghanistan coverage, which is accommodated by the addition of one special agent to both the Baghdad and Manila

Regional Inspector General offices. As a result of OIG participation and OIG's work, the utilization of special agents in the execution of search warrants and other law enforcement activities worldwide has increased.

**FRAUD AWARENESS BRIEFINGS CONDUCTED WORLDWIDE  
AS OF SEPTEMBER 30, 2007**

<b>Month</b>	<b>Location</b>	<b>Sessions</b>	<b>Attendees</b>	<b>Professional Affiliation</b>
<b>APR</b>	Manila, Philippines	1	14	USAID Personnel
	Manila, Philippines	1	27	USAID and Contractor Personnel
	Washington, DC	1	14	USAID Personnel
	Cairo, Egypt	1	26	USAID and Contractor Personnel
	Davao, Philippines	3	137	USAID and Contractor Personnel
	Tbilisi, Georgia	2	90	USAID Personnel
	Islamabad, Pakistan	2	35	USAID Personnel
<b>MAY</b>	Asunción, Paraguay	1	19	USAID Personnel
<b>JUN</b>	Barat Kay, Indonesia	2	107	USAID and Contractor Personnel
	Baghdad, Iraq	2	40	USAID Personnel
<b>JUL</b>	La Ceiba, Honduras	1	3	USAID Contractors
	Manila, Philippines	2	107	USAID Personnel
	Manila, Philippines	2	72	USAID NGO Personnel
	Manila, Philippines	1	34	USAID MCA—Management Systems Int'l
	Washington, DC	1	35	MCC Ethics Training
	Washington, DC	1	22	USAID Personnel
<b>AUG</b>	Manila, Philippines	1	90	USAID Personnel
	Tbilisi, Georgia	1	20	MCC—Georgia Personnel
<b>SEP</b>	<i>NOTHING TO REPORT</i>			
	<b>TOTAL</b>	<b>26</b>	<b>892</b>	

Note: MCC = Millennium Challenge Corporation; NGO = nongovernmental organization.





## Strategic Goal 2:

Increase effectiveness of U.S. Agency for International Development, U.S. African Development Foundation, and Inter-American Foundation programs in addressing strategic goals and priorities

To support this strategic goal, OIG audits programs designed to improve lives and achieve positive change in societies. These include health programs focused on the most serious health issues affecting humankind, including HIV/AIDS, malaria, avian influenza, food security, and family planning and also democracy and economic growth programs intended to establish the structure for a stable and free society in which individuals can work and see the positive results of their labor.

During this period, OIG audited Haiti's justice program, USAID's compliance with Tiahrt requirements for family planning, and USAID's Cuba program.

### **Justice Program Has Not Produced Measurable Improvements in Haiti's Court System but Should Facilitate Future Progress**

Haiti is a fragile state, and USAID/Haiti is working with a contractor to achieve the following:

- Strengthen the administrative, management, and technical capacity of the courts and prosecutors through training and technical assistance to justices of the peace, judges, prosecutors, and court personnel.
- Reduce pretrial detention by improving the flow of cases through the police, prisons, and court system.
- Improve citizen links to the judiciary through greater citizen awareness of their rights and access to legal services.

OIG conducted an audit of USAID/Haiti's Justice Program to determine whether the program achieved planned results and whether USAID/Haiti reported complete and accurate information to stakeholders.

The justice program has not yet produced measurable improvements in the efficiency or effectiveness of Haiti's court system, but the OIG's judgment is that the program will facilitate future progress. For example, USAID's contractor prepared a study on pretrial detention that corrected some widespread misconceptions<sup>2</sup> about the nature of the problem and conducted a case flow study to identify bottlenecks in the justice system. The contractor helped develop procedural rules for prosecutors and justices of the peace and trained more than 450 court employees in application of the rules.

However, OIG found a higher absolute number of pretrial detainees compared with earlier levels. Better coordination is needed among the justice sector participants, vetting of judges is needed, the Mission's Performance Management Plan needs better baseline data and targets, and the contractor's planned outputs were not adequately defined.

OIG concluded that the Mission and its partner did not report accurate and complete information on program achievements to stakeholders.

OIG made eight recommendations including funding activities to reduce the percentage of prisoners in pretrial detention; establishing a system for vetting judges; revising the Performance Management Plan; better defining contractor outputs; and improving controls over program reporting.

Management decisions have been reached on all eight recommendations.

*(Audit Report No. 1-521-07-008-P)*

2. The study showed that while it had been thought that many pretrial detainees were awaiting trial on minor charges, the majority of pretrial detainees were charged with serious or violent crimes. The study also provided quantified information on the low conviction and incarceration rates in Haiti.



Photograph of Justice of the Peace Court House Montrouis, St-Marc, Haiti. This one-room courthouse had no running water or electricity.



Photograph of a clerk entering information into the court case register by hand at the Justice of the Peace Court, Section Sud Port-au-Prince, Haiti.

### Mixed Results in USAID's Family Planning Program

Previous OIG work found noncompliance with the Tiahrt Amendment<sup>3</sup> in Guatemala,<sup>4</sup> and OIG consequently conducted work in other countries to identify any compliance concerns with the Tiahrt requirements.

During this period, OIG audited USAID's Effectiveness in Complying with Tiahrt Voluntary Family Planning Requirements in Ethiopia and Mali. The audits were conducted to determine whether USAID/Ethiopia and USAID/Mali effectively implemented controls and procedures to ensure that they and their partners complied with the Tiahrt Amendment requirements. The Tiahrt Amendment requires the following:

- Service providers and referral agents cannot implement or be subject to quotas relating to numbers of births, family planning acceptors, or acceptors of a particular family planning method.

- Incentives should not be paid to individuals in exchange for becoming family planning acceptors or to program personnel for achieving targets or quotas.
- Rights or benefits cannot be withheld from people who decide not to become family planning acceptors.
- Family planning acceptors must receive information on health benefits and risks of the family planning method chosen.
- Provision of experimental family planning methods occurs in the context of a scientific study in which participants are advised of potential risks and benefits.

Additionally, no later than 60 days after the USAID administrator determines that a violation of the Tiahrt requirement has occurred, a report must be submitted to Congress describing the violation and the corrective actions taken.

3. Public Law 105-277, dated October 21, 1998, incorporated the Tiahrt Amendment and prohibits targets or quotas for service providers and referral agents and prohibits the payment of incentives to program personnel based on the number of family planning acceptors or the number of acceptors of a particular method.

4. "Audit of Compliance with the Tiahrt Amendment Under USAID/Guatemala's Cooperative Agreements," August 21, 2006 (Audit Report No. I-520-06-007-P).

OIG found that USAID/Ethiopia effectively implemented controls to ensure that it and its partners complied with the Tiahrt Amendment requirements.

OIG found no evidence that USAID/Mali or its partners violated the Tiahrt Amendment, but it had not implemented controls to investigate, remedy, and report Tiahrt Amendment violations.

OIG made six recommendations, including that USAID/Mali reevaluate the effectiveness of its training and presentation methods for partners; require partners to communicate Tiahrt Amendment requirements to everyone involved with the program; and make more efficient use of site visits.

Final action has been taken on all six recommendations.

*(Audit Report Nos. 4-663-07-007-P [Ethiopia] and 7-688-07-003-P [Mali])*

### **USAID’s Cuba Program Could Be Monitored More Effectively**

USAID awards grants and cooperative agreements to U.S. universities and other U.S. nongovernmental organizations to promote peaceful, nonviolent democratic change in Cuba. These awards are designed to help build civil society by increasing the flow of information on democracy, human rights, and free enterprise to, from, and within Cuba. Initiatives include advocacy, within Cuba and internationally, for instituting a rule of law, protecting human rights—including freedom of the press and information—and encouraging civic participation. According to USAID, it awarded approximately 40 grants and cooperative agreements, totaling nearly \$64 million, from the start of the program in 1996.

OIG audited USAID’s Cuba Program to determine whether USAID ensured that audits required for Cuba Program grantees<sup>5</sup> were conducted and whether responsibilities and authorities for implementing and monitoring USAID’s Cuba Program were clearly defined, assigned, and performed.

OIG determined that USAID did not always ensure that audits required for Cuba Program grantees were conducted. In addition, responsibilities and authorities for implementing and monitoring USAID’s Cuba Program were not clearly defined, assigned, and performed.

OIG made 12 recommendations to strengthen cognizant technical officer responsibilities and USAID’s process of identifying the audit universe of U.S.-based nonprofit organizations.

Management decisions were reached on eight recommendations, and final action was taken on two. Management decisions are pending on two other recommendations.

*(Audit Report No. 9-516-07-009-P)*

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5. USAID’s Cuba Program is subject to the Single Audit Act of 1984, as amended, which is intended to promote sound financial management for Federal awards administered by nonprofit organizations. This Act requires a single organization-wide audit upon which all Federal agencies rely, rather than grant-by-grant audits by each agency providing Federal funding. The “single audit” covers the organization’s financial statements, compliance with laws and regulations, and internal control systems.



### Strategic Goal 3:

## Help to ensure operational integrity in U.S. Agency for International Development, U.S. African Development Foundation, and Inter-American Foundation management systems programs

Operational integrity of internal management systems is critical to the effectiveness of program delivery at USAID, USADF, and IAF. Financial and procurement systems, productive working relationships with other governments' audit entities, and information technology systems provide the essential tools by which the accountability and performance of programs is monitored and measured. OIG continues to conduct audits of USAID, USADF, and IAF financial systems; oversee activities in the West Bank and Gaza; work with SAIs overseas; and promote improvements in information technology. Also during this reporting period, significant OIG investigative resources were applied to program and employee integrity concerns.

### **OIG Identified \$28.4 Million in Questioned Costs**

OIG oversees audits conducted by Federal and nonfederal auditors and transmits Defense Contract Audit Agency reports conducted for OIG to USAID management for appropriate action. In addition, OIG oversees nonfederal auditors who perform audits of U.S.-based nonprofit and foreign organizations that receive USAID funds and conducts quality-control reviews to determine whether the audits comply with U.S. Government requirements. During this period, OIG reviewed 178 audit reports that identified \$28.4 million in questioned costs, covering about \$3.7 billion audited.

For example, at USAID/Iraq, OIG transmitted a Defense Contract Audit Agency audit report that identified \$2.9 million in questioned ineligible costs covering about \$49.3 million audited. OIG is awaiting a final determination by USAID.

### **OIG's Oversight Activities Continue in the West Bank and Gaza**

OIG's oversight activities in the West Bank and Gaza included audits of USAID's cash-transfer program to the Palestinian Authority and continuing audits of USAID's contractors and grantees.

USAID contracted with independent public accounting firms to conduct concurrent audits of cash transfers to the Palestinian Authority, as well as financial audits and agreed-on procedures of contractors, grantees, subcontractors, and subgrantees. These audits help ensure the validity of costs claimed and compliance with Executive Order 13224 regarding blocking assistance to terrorist organizations. During this period, OIG issued 5 final reports, identified 8 reportable conditions in internal controls, identified 13 material instances of noncompliance, questioned costs of approximately \$520,000, and audited \$8.6 million.

OIG oversight activities during this period did not identify any instances in which terrorist organizations received USAID funds.

### **OIG Worked with SAIs**

OIG continues to work with SAIs. SAIs are the recipient countries' principal government audit agencies and often are the only organizations that have a legal mandate to audit the accounts and operations of their governments. OIG establishes standards and procedures for SAI audits of USAID funds and oversees the SAI's work. During this period, OIG signed a MOU with the SAI in Pakistan. OIG now has MOUs with SAIs in 20 countries.

### **Weaknesses Occurred in USAID's GLAS Predeployment Activities**

To improve USAID's acquisition process worldwide, USAID plans to implement GLAS, a web-based, commercial off-the-shelf software package.

OIG audited USAID's predeployment activities for GLAS to determine whether USAID followed best practices before deploying the system. These practices include preparing functional and technical requirements, designing system interfaces, managing project risks, testing, and migrating data.

Although USAID properly designed the approved interfaces with its other systems and designed a good system to manage project risks, OIG found deficiencies in GLAS predeployment activities. These deficiencies included weaknesses in evaluating technical infrastructure,<sup>6</sup> evaluating performance requirements, and planning data migration.

OIG made six recommendations, including that the GLAS Team evaluate the system against USAID's technical infrastructure, develop performance requirements and test GLAS against those requirements, and develop comprehensive mission data migration plans.

Final action was taken on one recommendation and management decisions were reached on the remaining five recommendations.

*(Audit Report No. A-000-07-004-P)*

### **USAID Web Sites Could Be Easier to Use**

The general public increasingly uses the Internet to acquire information from government agencies. Therefore, USAID web sites must be trustworthy, accessible, citizen-oriented, accurate, and reliable. These sites must be sufficient to provide information to groups of users, including citizens, businesses, and other Federal agencies.

OIG conducted an audit of Compliance of Selected USAID Web Sites with Specific Requirements of Section 207(f) of the E-Government Act of 2002 to determine whether USAID web sites meet its requirements. The requirements included (1) ensuring information quality; (2) providing the ability to search its public web sites; (3) communicating with the public, state, and local governments; and (4) maintaining accessibility.

OIG found that USAID web sites met most of the specific requirements of Section 207(f) of the E-Government Act of 2002; however, USAID did not implement several requirements to ensure that its public web sites were citizen oriented and visitor friendly.

OIG recommended that USAID work with responsible parties to identify which web sites should be shut down, provide oversight of USAID-funded web sites to ensure that those web sites have a disclaimer regarding USAID's responsibility for web site contents, and inform users when they are leaving a government site.

Management decisions have been reached on all recommendations.

*(Audit Report No. A-000-07-003-P)*

### **Requirements for Developing a Major Information Technology System Were Not Followed**

FACTS will provide a single repository for data and a common planning and reporting tool for foreign assistance resources across U.S. Government agencies implementing programs with foreign assistance funds. FACTS is owned and sponsored by the Office of the Director of Foreign Assistance within the Department of State, which directed the development and implementation of FACTS. However, the funding and contract mechanism for its development and implementation were supported through USAID.

The Clinger-Cohen Act<sup>7</sup> requires executive agencies to use a disciplined capital planning and investment control (CPIC) process to acquire, use, maintain, and dispose of information technology (IT). The Act requires the Office of Management and Budget (OMB) to establish processes to analyze, track, and evaluate the risks and results of major capital investments in IT systems made by executive agencies.

OIG audited USAID's CPIC process for FACTS to determine whether CPIC process requirements for vetting and approving FACTS in accordance with the Clinger-Cohen Act were followed.

OIG found that neither USAID's nor State's CPIC processes were used for FACTS. For example, a business case was not prepared and submitted to OMB for review, an alternatives analysis was not formally conducted, the development and implementation of FACTS was

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6. The equipment, software, services, and products used in storing, processing, transmitting, and displaying information.

7. Public Law 104-106, dated February 10, 1996, also known as the Information Technology Management Reform Act was intended, among its many other purposes, to "reform acquisition laws and information technology management of the Federal Government." The law itself has nothing to do with technology accessibility or people with disabilities. However, its relevance is that in Section 5002 of the Act (the "Definitions" section), the Clinger-Cohen Act establishes a definition of information technology that has since been cited in numerous other Federal laws, including Section 508.

not monitored using OMB's prescribed methods to monitor cost and schedule performance, and a review of FACTS's architecture was not undertaken to ensure compliance with Federal enterprise architecture requirements.

Because FACTS was not subjected to a CPIC process, it is unknown whether FACTS, as implemented, was the best alternative for its intended purpose, was meeting project cost and schedule performance goals, and will obtain sustainable funding for continued development, support, and operation.

OIG made three recommendations, including that USAID clarify whether USAID or the Department of State has CPIC oversight responsibilities and authorities to manage FACTS, submit a business case to OMB, and commit no funds to develop new features or functions for FACTS until the project is vetted through the CPIC process.

Management decisions were reached on all three recommendations.

*(Audit Report No. A-000-07-006-P)*

## **PROGRAM INTEGRITY**

### **Investigation Results in Issuance of Bill of Collection in the Amount of \$302,771.28**

Based on an OIG investigation, a USAID grantee was issued a Bill of Collection for \$302,771.28 for reimbursement of funds resulting from the fraudulent activities of a subgrantee. OIG previously reported a cancellation of the subgrant that resulted in savings of \$224,914 and funds recovery totaling \$21,589 for another subgrant after the investigation uncovered that a director of a USAID-funded nonprofit organization was improperly disbursing funds to family members. Additionally, the director double-billed for salaries, supplies, and construction materials, and used funds to purchase equipment for a project financed by another international donor organization. The funding was provided to the organization to establish alternative learning centers for classes of more than 7,000 children.

### **Collaboration Leads to Recoveries and Presentation for Local Prosecution**

At the request of the OIG and the USAID Mission in Serbia-Montenegro, an implementer provided information concerning the embezzlement of USAID

funds by an employee. The implementer provided this information to Serbian police authorities for prosecution in the local court system. Currently, the local case is being completed with charges pending in the coming months. In August 2007, the employee completed restitution of the embezzled funds, bringing the total recovered to \$40,453.31.

### **False Claims Act Investigation Leads to Multimillion-Dollar Judgment**

In the late 1980s, as part of the U.S. pledge to assist Egypt following the Camp David Peace Accords, USAID awarded construction contracts to several multinational construction companies. These contracts were to be awarded following a competitive bidding process; however, several of the involved bidders conspired to subvert the competitive process through the payment of kickbacks to other possible bidders to either not bid or to inflate the bids on their respective proposals.

On May 14, 2007, a Federal court returned a verdict finding five companies and one individual liable under the False Claims Act for conspiring to rig bids for construction contracts funded by USAID in Egypt. The jury awarded the United States \$34 million in damages, which was trebled under the False Claims Act for an award of \$103 million.

On August 10, 2007, a judgment was ordered and adjudged, for the defendants, in the amount of \$90,438,087.66 (credit was given to defendants for payments of approximately \$13 million already received).

### **U.S.-Based Multinational Private Voluntary Organization Disqualified from a \$90 Million Follow-on Cooperative Agreement**

A U.S.-based multinational PVO, with an \$83 million education-sector cooperative agreement in Pakistan, was disqualified from a \$90 million follow-on agreement after an OIG investigation confirmed the existence of collusion between the Deputy Chief of Party and a host country government official. The investigation determined that the Deputy Chief of Party for the PVO and a host government official exchanged information relative to USAID's Request for Applications (RFA) before its issuance. The two attempted to amend the RFA to the advantage of the incumbent PVO.

## **Manufacturer Settles False Statements Allegation and Pays \$215,000**

An Enfield, Connecticut, manufacturer admitted to applying for and receiving USAID Commodity Import Program (CIP) funding for a \$732,284 Egyptian spare-part transaction that was ineligible for USAID financing under CIP regulations. The firm submitted materially false statements pertaining to the source and origin of spare parts for a glass-manufacturing line imported into Egypt, which was financed by USAID CIP. The firm declared to USAID on AID Form 11 that the spare parts were substantially manufactured in the United States. However, the investigation established that the majority of the spare parts were not made in the United States as required by regulation. During the course of the investigation, this manufacturer reimbursed USAID the full cost of the transaction, \$732,284, when initially confronted with the alleged false statements. In addition to providing repayment for the entire transaction, the Connecticut firm paid the Department of Justice \$215,000 to settle all claims.

## **EMPLOYEE INTEGRITY**

### **OIG Investigation Leads to \$35,000 Civil Settlement**

A senior USAID official formerly leading a critical country program settled a civil conflict-of-interest case with the Department of Justice by paying the Department \$35,000. The case was the result of an OIG investigation dealing with the employee's spouse, a USAID-funded contractor employee. The conflict of interest was reported to USAID, and thereafter the USAID employee was removed from his position and reassigned to Washington.



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**REPORTING  
REQUIREMENTS**



## USAID FINANCIAL AUDIT REPORTS ISSUED April 1, 2007 through September 30, 2007

Report Number	Date of Report	Report Title	Amount of Findings (\$000s)	Type of Findings
		<b>--FOREIGN-BASED ORGANIZATIONS--</b>		
I-518-07-046-R	04/18/07	Financial Statement Audit of the "Alliance for the Development of Cocoa in the Amazon Region Project," Cooperative Agreement No. 518-A-00-03-00154-00, Managed by the YACHANA GOURMET S.A., for the Period From October 1, 2003 to September 30, 2005	354 354	QC UN
I-521-07-047-R	05/14/07	Financial Statement Audit of USAID Resources Under Cooperative Agreement No. 521-A-00-05-00077-00, Managed by Fondasyon Kole Zepol, for the Period From July 15, 2005 to June 30, 2006		
I-521-07-048-R	04/30/07	Fund Accountability Statement of USAID Resources Managed by La Fondation Heritage Pour Haiti Under Cooperative Agreement No. 521-A-00-02-00023-00 for the Period from October 1, 2005 to September 30, 2006		
I-521-07-049-R	05/14/07	Financial Statement Audit for USAID/Haiti's Resources Under Cooperative Agreement No. 521-A-00-05-00010-00, for the Year Ended September 30, 2006, Managed by Fondation Haitienne de L'Environnement		
I-532-07-050-R	05/30/07	Close-out Financial Statement Audit of the Cooperative Agreement No. 532-A-00-04-00024-00, Managed by the Jamaica Chamber of Commerce, for the Period From April 1, 2004 to September 30, 2005	18	QC
I-526-07-051-R	06/07/07	Audit of the Financial Statements of the Project - Cooperative Agreement No. 526-A-00-02-00073-00 Program of Mediation, Funded by the United States Agency for International Development (USAID/Paraguay) and Managed by Instituto de Estudios Comparados en Ciencias Penales y Sociales, for the Period From January 1, 2005 to December 31, 2005		
I-598-07-052-R	06/20/07	Financial Statement Audit of the Projects LAG-A-00-02-00001-00 "Promoting Human Rights Through Inclusion, Conflict Prevention and Democratization in Latin America" and EDG-A-00-02-00030-00 "Psychological Support for Victims of Torture," Managed by the Inter-American Institute of Human Rights, for the Year Ended December 31, 2005		
I-532-07-053-R	07/18/07	Close-out Audit of the Fund Accountability Statement of the Jamaica Business Recovery Program No. PCE-I-00-00-00002, Managed by the Jamaica Exporters' Association, for the Period From April 7, 2005 to January 31, 2007	21 6 21	QC BU UN
I-522-07-054-R	07/25/07	Audit of the Fund Accountability Statement of the USAID/Trade Investment and Competitiveness Program, Cooperative Agreement No. 522-A-00-05-00303-00, Managed by Foundation for Investment and Development of Exports, for the Period From January 1, to December 31, 2006	16 16	QC UN
I-522-07-055-R	07/30/07	Audit of the Fund Accountability Statement for the EDUCATODOS Program, Under Grant Agreement No. 522-0436, Managed by the Secretariat of Education, for the Year Ended December 31, 2006	1	QC

BU--Better Use of Funds  
QC--Questioned Costs  
UN--Unsupported Costs  
Note: UN is part of QC

Report Number	Date of Report	Report Title	Amount of Findings (\$000s)	Type of Findings
I-517-07-056-R	07/31/07	Audit of the Fund Accountability Statement for Three Projects, Cooperative Agreement Nos. 517-A-00-03-00114-00 and 517-A-00-05-00108-00, and Grant Agreement No. 517-G-00-04-00119-00, Managed by the Fundacion Institucionalidad y Justicia, Inc., for the Year Ended December 31, 2005	20 20	QC UN
I-596-07-057-R	07/31/07	Close-out Audit of the Fund Accountability Statement of the Project "Improved Environmental Management in the Mesoamerican Biological Corridor," USAID Project No. 596-0185, Managed by Secretaria General del Sistema de Integracion Centro Americana and Comision Centro Americana de Ambiente y Desarrollo, for the Period October 1, 2005 through December 31, 2006		
I-527-07-058-R	08/15/07	Financial Statement Audit of "Acciones de Prevencion y Atencion de la Salud Mental y los Derechos Humanos en el Marco del Programa Integral de Reparaciones" Programa No. 527-G-00-04-0080-00 Managed by Centro de Atencion Psicosocial for the Period From January 1, 2006 to December 31, 2006		
I-520-07-059-R	08/21/07	Audit of the Fund Accountability Statement of the Program to Strengthen the Competitiveness of Guatemalan Trade and Products, Cooperative Agreement No. 520-A-00-05-00009-00, Managed by the Asociacion Gremial de Exportadores de Productos no Tradicionales de Guatemala, for the Year Ended December 31, 2006		
I-527-07-060-R	08/21/07	Caritas del Peru - Financial Audit of the Program of Regional Economic Development and Opportunities to Reduce Social Exclusion - PODERES, Financed by the United States Agency for International Development for the Period Between January 1, 2006 and December 31, 2006		
I-517-07-061-R	08/21/07	Financial Statement Audit of "Enlargement of MUDE Bakeries," USAID/Dominican Republic Program No. 517-A-00-02-00122-00 Managed by Mujeres en Desarrollo Dominicana, Inc. (MUDE) for the Period From August 25, 2003 to November 30, 2004		
I-596-07-062-R	08/21/07	Comision Centroameicana de Ambiente y Desarrollo - CCAD - Audit of the Fund Accountability Statement of USAID Resources Provided Under Strategic Agreement No. 596-A-00-06-00078-00 "Economic Freedom: Open Diversified Expanding Economies in Central America and the Dominican Republic - DR-CAFTA" - Project Managed by CCAD		
I-517-07-063-R	08/22/07	Financial Statement Audit of "Reproductive Health Services," USAID/ Dominican Republic Program No. 517-G-00-01-00117-00 Managed by Mujeres en Desarrollo Dominicana, Inc. (MUDE) for the Period From January 1, 2002 to June 30, 2006		
I-527-07-064-R	08/23/07	Consortio de Organizaciones Privadas de Promocion al Desarrollo de la Micro y Pequena Empresa - COPEME - Financial Audit of the Closing of the Program "Increase in Microfinance Services for the Activities of the Poor" for the Period From January 1 to December 31, 2006		
I-522-07-065-R	08/28/07	Financial Statement Audit of the Central American Centers of Excellence for Teacher Training Program, Cooperative Agreement No. 522-A-00-02-00348-00, Managed by Universidad Pedagogica Nacional Francisco Morazan, for the Year Ended September 30, 2006		

BU--Better Use of Funds  
QC--Questioned Costs  
UN--Unsupported Costs  
Note: UN is part of QC

Report Number	Date of Report	Report Title	Amount of Findings (\$000s)	Type of Findings
I-511-07-066-R	09/07/07	Independent Auditor's Report for the Period from October 1, 2005 to December 31, 2005; Regional Alternative Development Program USAID Grant Agreement No. 511-0660	21	QC
I-511-07-067-R	09/18/07	Independent Auditor's Report for the Year January 1, 2004 to December 31, 2004; Neighbour Roads Unit - Yungas; Grant Agreement for the Strategic Objective of Alternative Development USAID No. 511-0643		
I-511-07-068-R	09/07/07	Independent Auditor's Report for the Year Ended December 31, 2006 (PDAR Closeout Date); Regional Alternative Development Program (PDAR) Strategic Objective USAID Grant Agreement No. 511-0660	26	QC
I-511-07-069-R	09/07/07	Independent Auditor's Report for the Year Ended December 31, 2005; Rural Roads Program, USAID Grant Agreement No. 511-0643 (Alternative Development Efforts Consolidation Program - CONCADE)	594	QC
I-511-07-070-R	09/07/07	Independent Auditor's Report for the Year January 1, 2006 to December 31, 2006; Rural Roads Program Integral Development Program USAID Grant Agreement No. 511-0660	756	QC
I-511-07-071-R	09/17/07	Independent Auditor's Report for the Year Ended December 31, 2004; Regional Alternative Development Program - Yungas, USAID Grant Agreement Number 511-0643		
I-511-07-072-R	09/17/07	Independent Auditor's Report for the Year Ended December 31, 2004; Vice Ministry of Alternative Development Executing Entity: Bolivian Agricultural Technology Institute IBTA/CHAPARE Grant Agreement for the Strategic Objective of Alternative Development USAID No. 511-0643		
I-511-07-073-R	09/19/07	Independent Auditor's Report for the Year Ended December 31, 2005 (Operations Closeout Date); Regional Alternative Development Program USAID Grant Agreement No. 511-0643	70	QC
I-518-07-074-R	09/20/07	Independent Auditor's Report for the Year Ended December 31, 2006 and the Period October 1 to December 31, 2006; International Organization for Migration – “Program for Community Strengthening Initiatives in Northern Ecuador;” Cooperation Agreement No. 518-A-00-01-00010-00 and “Program to Combat Trafficking in Persons in Ecuador;” Cooperation Agreement No. 518-A-00-06-00077-00		
I-511-07-075-R	09/25/07	Financial Statement Audit of Agreements Nos. 511-A-00-03-00200-00 and 511-A-00-02-00206-00 Managed by the Centro Amazonico de Desarrollo Forestal for the Periods from March 1, 2004 to December 31, 2004 and from January 1, 2004 to December 31, 2004 Respectively		
I-511-07-076-R	09/25/07	Financial Statement Audit of Agreements Nos. 511-A-00-03-00200-00 and 511-A-00-02-00206-00, Managed by the Centro Amazonico de Desarrollo Forestal For the Period January 1, 2005 to December 31, 2005		
I-526-07-077-R	09/21/07	Audit of Program No. 526-A-00-03-00060-00, Managed by the Instituto de Derecho y Economia Ambiental (IDEA) for the Year Ended December 31, 2006		
I-518-07-078-R	09/21/07	Financial Statement Audit of “Program of Financial Sustainability and Strategic Alliances,” Agreement No. 518-A-00-98-00-00187-00, and the “Program to Strengthen Local Governments in Ecuador;” Agreement No. 518-A-00-04-00-00142-00, Managed by Fundacion Esquel - Ecuador, for the Year Ended December 31, 2006	154 154	QC UN

BU--Better Use of Funds  
QC--Questioned Costs  
UN--Unsupported Costs  
Note: UN is part of QC

Report Number	Date of Report	Report Title	Amount of Findings (\$000s)	Type of Findings
I-511-07-079-R	09/24/07	Independent Auditor's Report for the Year Ended December 31, 2003; Regional Alternative Development Program - Chapare; Grant Agreement No. 511-0643; Vice Ministry of Alternative Development		
I-518-07-080-R	09/25/07	Independent Auditor's Report Agreement No. 518-A-00-03-00054-00, "Program for Strengthening Democracy in Ecuador" Financed by the United States Agency for International Development (USAID) and Managed by the Citizen Participation Corporation, for the Year Ended December 31, 2006	6 6	QC UN
I-511-07-081-R	09/25/07	Independent Auditor's Report for the Year Ended December 31, 2003; Vice Ministry of Alternative Development (VIMDESALT) Executing Entity: Bolivian Agricultural Technology Institute IBTA/CHAPARE Grant Agreement for the Strategic Objective of Alternative Development USAID No. 511-0643		
4-621-07-005-N	06/21/07	Agency-Contracted Audit of USAID's Resources Managed by Deloitte & Touche Under Strategic Objective Agreement No. 621001-01, Contract No. 623-C-00-03-00004-00 for the Period November 15, 2002 to December 31, 2004	5 1	QC UN
4-613-07-006-N	07/20/07	Agency-Contracted Close-Out Audit of USAID Resources Managed by Amani Trust in Harare, Zimbabwe under Grant Agreement Number 613-G-00-01-00176-00, and Audit of Grant Agreement Number 613-G-00-01-00244-00, for the period June 12, 2001 to September 30, 2005	1,299 68	QC UN
4-612-07-007-N	08/28/07	Agreed-Upon Close-Out Procedures Review of USAID Resources Managed by Malawi Environmental Endowment Trust, Cooperative Agreement No. 690-A-00-01-00189-00 for the Period October 1, 2001 to September 30, 2003	32 13	QC UN
4-623-07-007-R	06/29/07	Audit of USAID Resources Managed by Centre for African Family Studies under USAID Cooperative Agreement No. 623-A-00-02-00107-00 for the Period January 1 to December 31, 2005	3	QC
4-674-07-008-N	08/28/07	Agency-Contracted Audit of USAID Resources Managed by Southern African Development Community - Parliamentary Forum (SADC-PF) Under Strategic Objectives Grant Agreement (SOAG) No. 690-0305 for the Period April 1, 2005 to March 31, 2006	165 44	QC UN
4-615-07-008-R	06/29/07	Close-Out Audit of USAID Resources Managed by African Medical Research Foundation under Phase-Two Bomb Blast Survivor Assistance Program Cooperative Agreement No. 623-A-00-99-00097-01 for the Period July 1, 1999 to September 30, 2003	430 388	QC UN
4-673-07-009-N	09/12/07	Agency-Contracted Close-Out Audit of USAID/Namibia's Resources Managed by Cheetah Conservation Fund Under Grant Agreement No. 690-G-00-01-00198-00 for the Period September 27, 2001 to September 25, 2005	889 481	QC UN
4-615-07-009-R	06/29/07	Close-Out Audit of USAID Resources Managed by African Medical Research Foundation under the Bungoma District Malaria Initiative Program Cooperative Agreement No. 623-A-00-00-00097-00 for the Period March 1, 2000 to March 31, 2003	359 336	QC UN
4-673-07-010-N	09/14/07	Agency Contracted Audit of USAID Resources Managed by Namibia Nature Foundation under Cooperative Agreement No. 690-A-00-02-00209-00 for the period August 1, 2002 to February 28, 2005	1,625 1,581	QC UN
4-623-07-010-R	07/06/07	Audit of USAID Resources Managed by the Association for Strengthening Agricultural Research in Eastern and Central Africa under Cooperative Agreement No. 623-A-00-02-00095-00 for the Period January 1 to December 31, 2005		

BU--Better Use of Funds  
QC--Questioned Costs  
UN--Unsupported Costs  
Note: UN is part of QC

Report Number	Date of Report	Report Title	Amount of Findings (\$000s)	Type of Findings
4-673-07-011-N	09/14/07	Agency Contracted Close-Out Audit of USAID Resources Managed by Namibia Institute for Democracy under Cooperative Agreement No. 690-A-00-01-00105 for the period April 1, 2001 to September 30, 2005 and Audit of Cooperative Agreement No. 690-A-00-04-00267-00 for the period October 1, 2004 to December 31, 2005	567 464	QC UN
4-623-07-011-R	07/16/07	Audit of Resources Managed by African Centre for Technology Studies (ACTS) under USAID Grant Agreement 623-A-00-04-00099-00 and Sub-Grant Agreement with Association for Strengthening Agricultural Research in Eastern and Central Africa (ASARECA) for the period January 1 to December 31, 2005 and Close-out Audit of Cooperative Agreement No. 623-A-00-00-0180-00 for the period September 30, 2000 to March 31, 2005	1	QC
4-612-07-012-N	09/19/07	Agency Contracted Close-Out Agreed-Upon-Review Procedures of the USAID Resources Managed by Evangelical Baptist Church of Malawi Under Machinga, Balaka Input-For-Assets Projects, Grant Agreement No. 690-G-00-01-00141-00 for the Period May 1, 2002 to May 16, 2003	26 25	QC UN
4-623-07-012-R	07/20/07	Audit of The Regional Centre for Quality of Health Care (RCQHC) for the Limited Scope Grant Agreement Number 6230010.40-00002 for the 12 months period ended June 30, 2005	21	QC
4-617-07-013-R	07/27/07	Audit of USAID Resources Managed by Joint Clinical Research Centre under Cooperative Agreement Number 617-A-00-04-00003-00 for the Period July 1, 2004 to June 30, 2005	1,373 689	QC UN
4-674-07-014-R	07/27/07	Close-Out Agreed-Upon Procedures Review of the USAID Resources Managed by Medical Education for South African Blacks under Program Bursaries to Train Black South African Students in the Health Professions, Grant Agreement No. 674-0309-G-SS-2044-03 for the Period January 1, 2000 to March 31, 2004	78 66	QC UN
4-656-07-015-R	07/31/07	Close-Out Audit of USAID Resources Managed by Centro de Estudos de Democracia e Desenvolvimento under The Elections Observation and Parallel Vote Tabulation Project, Cooperative Agreement No. 656-A-00-04-00049-00 for the Period October 31, 2004 to February 28, 2005	309 208	QC UN
4-615-07-016-R	08/01/07	Recipient-Contracted Audit of USAID Resources Managed by Kenya Wildlife Services Under Conservation of Resources Through Enterprises (CORE) Project, Grant Agreement No. 615-0247, Eleventh Amendment, for the period July 1, 2003 to June 30, 2004	300 217	QC UN
4-674-07-017-R	08/02/07	Recipient-Contracted Audit of USAID Agreements GPO-A-00-05-00007-00 (ABY), GPO-A-00-05-00014-00 (OVC), and Sub Agreement M5-G-002 with Hope worldwide South Africa for the Period January 1 to December 31, 2005	735 127	QC UN
4-623-07-018-R	08/06/07	Close-Out Audit of USAID Award No. 623-0006 for the period January 1 to September 30, 2005 and Audit of USAID Award No. 6231006.01-40002 for the period January 1 to December 31, 2005 Managed by the Inter-Governmental Authority On Development (IGAD)	354 333	QC UN
4-617-07-019-R	08/08/07	Audit of Activities Funded by USAID Under Cooperative Agreement No. 617-A-00-05-00010-00 Managed by Hospice Africa Uganda for the Six-Month Period Ending March 31, 2006	2 1	QC UN

BU--Better Use of Funds  
QC--Questioned Costs  
UN--Unsupported Costs  
Note: UN is part of QC

Report Number	Date of Report	Report Title	Amount of Findings (\$000s)	Type of Findings
4-621-07-020-R	08/13/07	Audit of USAID Resources Managed by Research and Education for Democracy in Tanzania for Pre-Election and 2005 Zanzibar General Elections Monitoring in Zanzibar; USAID Grant No. 623-G-00-04-00092-00 for the Period October 1, 2004 to December 31, 2005		
4-674-07-021-R	08/31/07	Close-Out Audit of USAID Resources Managed by READ Educational Trust, Cooperative Agreement No. 674-A-00-01-00002-00 for the Period April 1, 2002 to March 31, 2003	462 123	QC UN
4-621-07-022-R	08/31/07	Audit of USAID Resources Managed by the Government of the United Republic of Tanzania's Reproductive and Child Health Initiative Project under Strategic Objective Grant Agreement No. 621-0001-01 Implementation Letters No. 57, 59, 60, 64 and 73 for the Period September 1, 2002 to June 30, 2005		
4-674-07-023-R	09/26/07	Audit of Right to Care under USAID Cooperative Agreement No. 674-A-00-02-00018-00 for the period January 1 to December 31, 2005	3,984 2,9518	QC UN
5-497-07-007-N	06/08/07	Financial Audit of Costs Incurred and Billed by PT Wijaya Karya to Implement the Aceh Road, Bridge Reconstruction and Rehabilitation Project, USAID/Indonesia Contract No. 497-C-00-05-00044-00, for the Period from April 1, 2006, to September 22, 2006	58	QC
5-386-07-009-N	08/13/07	Financial Audit of Livelihood Restoration and Skills Development of Tsunami Victims in Tami Nadu Program, USAID/India Grant Number 386-G-00-05-00046, Managed by Exnora International, for the Period from January 20, 2005, to September 30, 2006	153 144	QC UN
5-492-07-012-R	04/13/07	Financial Audit of the Barangay Justice Service System Project, USAID/Philippines Grant Agreement No. 492-G-0098-00044-00, Managed by the Gerry Roxas Foundation, Inc., for the Period from January 1, 2005, to December 31, 2005		
5-492-07-013-R	04/20/07	Financial Audit of the Program Titled "Targeted Intervention Economic Reform and Governance - Institutional Grant for Policy Development," USAID/Philippines Cooperative Agreement No. 492-A-00-04-00024-00, Managed by the Ateneo de Manila University, for the Period from August 31, 2004, to March 31, 2006		
5-391-07-014-R	05/03/07	Financial Audit of the Aga Khan University Examination Board, USAID/Pakistan Cooperative Agreement No. 391-A-00-03-01003-00, for the Period from July 1, 2003, to December 31, 2004		
5-386-07-015-R	05/23/07	Financial Audit of USAID Resources Managed by Voluntary Health Services for the Year Ended March 31, 2006	171 27	QC UN
5-492-07-016-R	06/01/07	Closeout Financial Audit of the Contraceptive Social Marketing in the Philippines Program, USAID/Philippines Cooperative Agreement No. 492-A-00-02-00029, Managed by DKT Philippines Inc., for the Period from January 1, 2005 to March 31, 2006	18	QC
5-386-07-017-R	06/13/07	Financial Audit of the Financial Institutions Reform and Expansion (FIRE D-III) Project, USAID/India Grant Agreement No. 386-A-00-03-00175-00, Managed by the National Institute of Urban Affairs, for the Period from April 1, 2005, to March 31, 2006		

BU--Better Use of Funds  
QC--Questioned Costs  
UN--Unsupported Costs  
Note: UN is part of QC



Report Number	Date of Report	Report Title	Amount of Findings (\$000s)	Type of Findings
5-492-07-018-R	06/20/07	Financial Audit of the Program Titled "Targeted Intervention Economic Reform and Governance - Institutional Grant for Policy Development," USAID/Philippines Cooperative Agreement No. 492-A-00-04-00025-00 with De La Salle University, Inc., Managed by the Principal Partner Philippine Exporters Confederation, Inc., for the Period from August 31, 2004, to May 31, 2006	69 5	QC UN
5-367-07-019-R	07/11/07	Financial and Closeout Audit of the Developing Regional Cooperation for Flood Information Exchange Program, USAID/Nepal Cooperative Agreement No. 367-A-00-02-00024-00, Managed by the International Centre for Integrated Mountain Development, for the Period from January 1, 2004 to December 31, 2005		
5-391-07-020-R	07/25/07	Financial Audit of the Program Titled "Improved Pakistani Family Planning and Reproductive Health Services," USAID/Pakistan Cooperative Agreement No. 391-A-00-03-01016-00, Managed by the Greenstar Social Marketing Pakistan (Guarantee) Limited (Greenstar), for the Period from November 7, 2003, to June 30, 2004	35 35	QC UN
5-442-07-021-R	08/03/07	Financial Audit of USAID/Cambodia Cooperative Agreement No. 442-A-00-98-00106-00, Regional Development Mission/Asia Cooperative Agreement No. 486-A-00-04-00018-00, and Subgrant (Closeout) under REDSO/EA Cooperative Agreement 623-A-00-01-00017-00 Managed by the Handicap International Belgium ASBL, for Various Periods between August 2, 2002 and December 31, 2005	231 221	QC UN
5-386-07-022-R	08/09/07	Financial Audit of the Program Titled "Innovations in Family Planning Services Project," USAID/India Project No. 386-0527, Managed by the State Innovations in Family Planning Services Project Agency (SIFPSA), for the Period from April 1, 2005 to March 31, 2006		
5-391-07-023-R	08/22/07	Financial Audit of the Enterprise Development Facility Program, Cooperative Agreement No. 391-A-00-03-01010-00, Managed by the Pakistan Poverty Alleviation Fund for the Period from July 1, 2005, to June 30, 2006	951	QC
5-391-07-024-R	09/28/07	Financial Audit of the Four Year Bachelor's Degree Program, USAID/Pakistan Grant Agreement No. 391-G-00-04-01036-00, Managed by Forman Christian College, Lahore (FCC), for the Period from July 1, 2005, to June 30, 2006		
6-263-07-006-R	04/19/07	Financial Close-Out Audit of USAID Resources Managed by the Ministry of Health and Population, Focus on Family Health Project No. 253-0287.04, Implementation Letter No. 1, for the Period From January 1, 2004, to October 31, 2006		
6-263-07-007-R	05/13/07	Financial Audit of USAID Resources Managed and Expenditures Incurred by Financial Sector Modernization Program/Competitive Environment for Investment/Advisory and Monitoring Unit, USAID/Egypt Grant Agreement No. 263-0289.02, IL No. 2 for the Period From January 1, 2006, to December 31, 2006		
6-263-07-008-R	05/15/07	Financial Audit of USAID Resources Managed and Expenditures Incurred by Alexandria Business Association Small and Micro Enterprises Cooperative Agreement No. 263-A-00-02-00005-00 for the Period From January 1, 2005, to December 31, 2005		
6-263-07-009-R	06/28/07	Financial Audit of Experts for the Central Bank of Egypt, Grant Agreement No. 263-0266, Implementation Letter No. Three, Results Package Grant Agreement for Partnership for Competitiveness, for the Period August 1, 2004, Through December 31, 2005	29 4	QC UN

BU--Better Use of Funds  
QC--Questioned Costs  
UN--Unsupported Costs  
Note: UN is part of QC

Report Number	Date of Report	Report Title	Amount of Findings (\$000s)	Type of Findings
6-294-07-035-N	05/09/07	Audit of USAID Resources Managed by CARE International Under Cooperative Agreement No. 294-A-00-03-00225-00 "Emergency Medical Assistance Program II in the West Bank and Gaza," for the Period from September 26, 2003, to September 30, 2004		
7-675-07-003-R	08/31/07	Audit of USAID Resources Provided to CPTAFE under the Fight against Women Genital Cutting Project No. 675-G-00-04-00158-00 in Guinea for the Period October 1, 2004 to July 31, 2006		
7-675-07-004-R	09/25/07	Audit of USAID Resources Provided to GCM-HIV/AIDS Steering Committee under the HIV/AIDS Program No. 675-G-00-04-00099 in Guinea for the Period June 1, 2004 to December 31, 2006		
7-620-07-005-R	09/27/07	Audit of the Fund Accountability Statement of Society for Family Health under Award Nos. 620-A-00-05-00098 and 620-A-00-05-00100 in Nigeria for the Period June 8, 2005 to December 25, 2005		
8-118-07-016-R	04/12/07	Audit of "Golos" Association of Non-Profit Organizations in Defense of Voters Rights, USAID Cooperative Agreement No. 118-A-00-04-00040, for the Year Ending December 31, 2005		
8-118-07-017-R	04/16/07	Audit of the Institute for Urban Economics, USAID Grant Agreement Nos. 118-A-00-01-0135 and 118-A-00-04-00011, for the Year Ending December 31, 2005		
8-000-07-018-R	04/24/07	Audit of ZOA Refugee Care, USAID Agreement No. DFD-G-00-05-00058-00, for the Period January 28, 2005 to February 28, 2006		
8-000-07-019-R	05/11/07	Audit of Medair, Under Multiple USAID Agreements Covering Various Periods Ending Between 2004 through 2006	1	QC
8-111-07-020-R	05/15/07	Audit of "Mission Armenia" NGO Support for Soup Kitchens Project for USAID Cooperative Agreement No. 111-A-00-04-00010-00, for the Year Ended December 31, 2005		
8-118-07-021-R	05/24/07	Audit of IPO Junior Achievement Russia for USAID Grant No. 118-G-00-98-00151-00 for the Year Ending December 31, 2005		
8-119-07-022-R	06/01/07	Audit of USAID-Funded Programs Implemented by the Tajik Branch of Open Society Institute - Assistance Foundation in 2005		
8-168-07-023-R	05/29/07	Audit of Centers for Civic Initiatives, Under Two USAID Agreements Covering Period Ending December 31, 2005		
8-000-07-024-R	06/20/07	Audit of USAID-Funded Programs Implemented by the International HIV/AIDS Alliance for Fifteen Programs, for the Year Ended December 31, 2005	165 16	QC UN
8-000-07-025-R	06/21/07	Audit of USAID-Funded Program Implemented by the International Federation of Red Cross and Red Crescent Societies - Indonesia Delegation in 2003		
8-000-07-026-R	06/26/07	Audit of Norwegian People's Aid under Four USAID Agreements for the Year Ended December 31, 2004	330 141	QC UN
8-000-07-027-R	07/05/07	Audit of USAID-Funded Programs Implemented by the Action Contre La Faim in 2005	25 25	QC UN
8-000-07-028-R	07/19/07	Audit of Foundation Hirondelle under USAID Grants No. 497-G-00-03-00027-00 for the Period Ended December 31, 2006		
8-000-07-029-R	07/06/07	Audit of Save the Children Fund UK, Under 51 USAID Agreements, for the Year Ended March 31, 2006		

BU--Better Use of Funds  
QC--Questioned Costs  
UN--Unsupported Costs  
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Report Number	Date of Report	Report Title	Amount of Findings (\$000s)	Type of Findings
8-000-07-032-R	07/25/07	Audit of Veterinaires Sans Frontieres ASBL for the Year Ending December 31, 2005	97 92	QC UN
8-118-07-033-R	08/07/07	Audit of the Regional Society of Disabled People "PERSPECTIVA" under USAID Cooperative Agreement No. 118-A-00-03-0085 for the Year Ended December 31, 2005	1 1	QC UN
<b>--U.S.-BASED CONTRACTORS--</b>				
0-000-07-039-D	05/15/07	The Pragma Corporation, Report on Audit of Fiscal Year 2000 Incurred Costs	28	QC
0-000-07-040-D	05/15/07	The Pragma Corporation, Report on Audit of Fiscal Year 2001 Incurred Costs	55	QC
0-000-07-041-D	05/15/07	The Pragma Corporation, Report on Audit of Fiscal Year 2002 Incurred Costs	7	QC
0-000-07-042-D	05/25/07	IBM Global Business Services - Public Sector/Federal, Report on Audit for Period October 1 through December 31, 2002 Incurred Costs	231	QC
0-000-07-043-D	05/15/07	LTG Associates, Inc., Report on Audit of Incurred Costs for Fiscal Year Ended December 31, 2003		
0-000-07-044-D	05/15/07	Mendez England & Associates, Inc. (formerly Fomentco), Report on Audit of Incurred Costs for Fiscal Year Ended December 31, 1998		
0-000-07-045-D	05/15/07	Planning and Learning Technologies, Inc., Report on Audit of Incurred Costs for Fiscal Year Ended December 31, 2000	9	QC
0-000-07-046-D	05/15/07	Planning and Learning Technologies, Inc., Report on Audit of Incurred Costs for Fiscal Year Ended December 31, 2001	28	QC
0-000-07-047-D	05/15/07	General Dynamics Network Systems, Inc., Services Organization, Report on Audit of Fiscal Year 2003 Incurred Costs	24	QC
0-000-07-048-D	05/15/07	Development Associates, Inc., Report on Audit of Fiscal Year 2000 Incurred Costs		
0-000-07-049-D	05/15/07	Dian Fossey Gorilla Fund International, Report on Application of Agreed Upon Procedure		
0-000-07-050-D	05/15/07	Development Associates, Inc., Report on Audit of Fiscal Year 2002 Incurred Costs		
0-000-07-051-D	05/15/07	Development Associates, Inc., Report on Audit of Fiscal Year 2001 Incurred Costs		
0-000-07-052-D	07/25/07	PA Government Services, Inc., Report on Audit of Fiscal Year 1998 Incurred Costs	37	QC
0-000-07-053-D	05/15/07	PA Government Services, Inc., Report on Audit of Fiscal Year 1999 Incurred Costs		
0-000-07-054-D	05/15/07	The Futures Group International, LLC, Report on Audit of Fiscal Year 2003 Incurred Costs		
0-000-07-055-D	05/15/07	LTG Associates, Inc., Report on Audit of Fiscal Year 2004 Incurred Costs		
0-000-07-056-D	05/15/07	BearingPoint, Inc., Report on Audit of Financial Capability		

BU--Better Use of Funds  
QC--Questioned Costs  
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Report Number	Date of Report	Report Title	Amount of Findings (\$000s)	Type of Findings
0-000-07-057-D	07/25/07	Metcalf & Eddy, Inc., Report on Audit of Fiscal Year 2007 Labor Floor Check		
0-000-07-058-D	05/15/07	The Futures Group International, LLC, Report on Audit of Fiscal Year 2004 Incurred Costs		
0-000-07-059-D	07/25/07	TCG International, LLC, Report on Audit of Fiscal Year 1998 Incurred Costs		
0-000-07-060-D	07/25/07	Planning and Learning Technologies, Inc. (Pal-Tech), Report on Audit of Fiscal Year 2002 Incurred Costs	122	QC
0-000-07-061-D	07/25/07	Planning and Learning Technologies, Inc. (Pal-Tech), Report on Audit of Fiscal Year 2003 Incurred Costs	452	QC
0-000-07-062-D	07/25/07	University Research Corporation, LLC/Center for Human Services, Report on Audit of Fiscal Year 2003 Incurred Costs	113	QC
0-000-07-063-D	07/25/07	Abt Associates, Inc., Report on Audit of FY 2007 Labor Floor Check		
0-000-07-064-D	07/25/07	Metcalf & Eddy, Inc., Report on Audit of Fiscal Year 2004 Incurred Costs		
0-000-07-065-D	07/25/07	The Pragma Corporation, Report on Audit of Fiscal Year 2003 Incurred Costs	30	QC
0-000-07-066-D	07/25/07	Nathan Associates, Inc., Report on Audit of Fiscal Year 2003 Incurred Costs	66	QC
0-000-07-067-D	07/25/07	Nathan Associates, Inc., Report on Audit of Fiscal Year 2002 Incurred Costs	96	QC
0-000-07-068-D	07/25/07	Metcalf & Eddy, Inc., Report on Audit of Contractor Compliance with CAS 420, Accounting for Independent Research and Development Costs and Bid and Proposal Costs		
0-000-07-069-D	07/25/07	The Louis Berger Group, Inc. - International, Report on Follow-Up Audit of Internal Controls of the Billing System		
0-000-07-070-D	07/25/07	DevTech Systems, Inc., Report on Audit of Fiscal Years 2003, 2004, and 2005 Incurred Costs		
5-306-07-002-D	05/25/07	Audit of Costs Incurred in the United States by The Louis Berger Group, Inc. to Implement the Rehabilitation of Economic Facilities and Services Program, USAID/Afghanistan Contract No. 306-C-00-02-00500-00, for the Period from January 1, 2006, to June 30, 2006	581 443	QC UN
5-497-07-003-D	07/27/07	Evaluation of the Purchases and Use of the Equipment, Materials, and Services Procured in Indonesia by Parsons Global Services, Inc. to Implement the Aceh Tsunami Rehabilitation and Reconstruction Program, USAID/Indonesia Contract No. 497-C-00-6-0004-00, for the Period from October 24, 2005, to October 27, 2006		
5-306-07-006-N	04/18/07	Financial Audit of Local Costs Incurred by the Louis Berger Group, Inc. to Implement the Rehabilitation of Economic Facilities and Services Program, USAID/Afghanistan Contract No. 306-C-00-02-00500-00, for the Period from October 1, 2006 to December 31, 2006		
5-306-07-008-N	06/27/07	Financial Audit of Local Costs Incurred by the Louis Berger Group, Inc. to Implement the Rehabilitation of Economic Facilities and Services Program, USAID/Afghanistan Contract No. 306-C-00-02-00500-00, for the Period from January 1, 2007, to March 31, 2007		

BU--Better Use of Funds  
QC--Questioned Costs  
UN--Unsupported Costs  
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Report Number	Date of Report	Report Title	Amount of Findings (\$000s)	Type of Findings
6-294-07-038-N	07/24/07	Audit of the Fund Accountability Statement of USAID Resources Managed by DPK Consulting Under Contract Number DFD-I-00-04-00173-00, "Netham Rule of Law Program," for the Period from September 30, 2005, to September 29, 2006	59	QC
E-267-07-011-D	04/03/07	Audit of Costs Incurred and Billed Under USAID Contract No. 267-C-00-04-00405-00 for the Period of August 1, 2005 through September 30, 2006	50 7	QC UN
E-267-07-012-D	04/24/07	Audit of Direct Costs Incurred and Billed by America's Development Foundation under USAID Contract No. GEW-C-00-04-00001-00 from July 1, 2005 to September 30, 2006		
E-267-07-013-D	05/10/07	Audit of Public Vouchers Submitted by International Resources Group, Ltd. from November 1, 2004 to September 30, 2006 Under Contract No. 517-C-00-04-00106-00	45	QC
E-267-07-015-D	06/12/07	Audit of Costs Billed by Kroll Government Services, Inc. Under Subcontract No. AID-2004-T-00405-000-0058 from May 2005 to September 2006		
E-267-07-016-D	06/14/07	Audit of Costs Incurred and Billed by Abt Associates, Inc. Under USAID Contract No. RAN-C-00-03-00010-00 for the Period September 25, 2004 through November 30, 2004		
E-267-07-018-D	08/02/07	Audit of Costs Incurred and Billed by Development Alternatives, Inc. under USAID Contract No. RAN-C-00-04-00002-00 for the Period July 1, 2005 through November 30, 2006	42	QC
E-267-07-020-D	08/16/07	Audit of Costs Incurred and Billed by The Louis Berger Group, Inc. under Contract No. 267-C-00-04-00435-00 for the Period August 1, 2005 through September 30, 2006	2,917 2,578	QC UN
E-267-07-021-D	09/10/07	Audit of Costs Incurred and Billed by The Louis Berger Group, Inc. under Contract No. 267-C-00-04-00417-00 for the Period September 27, 2004 through September 30, 2005	158 32	QC UN
E-267-07-024-D	09/20/07	Audit of Costs Incurred and Billed by Research Triangle Institute Under Contract No. 267-C-00-05-00505-00 from January 1, 2006 to December 31, 2006	124	QC
<b>--U.S.-BASED GRANTEES--</b>				
0-000-07-002-E	08/23/07	Report on Audit of the U.S. Russia Investment Fund for the Fiscal Year Ended September 30, 2004		
0-000-07-003-E	08/23/07	Report on Audit of the U.S. Russia Investment Fund for Fiscal Year Ended September 30, 2005		
0-000-07-004-E	08/23/07	Report on Audit of the U.S. Russia Investment Fund for the Fiscal Year Ended September 30, 2006		
0-000-07-005-E	08/23/07	Report on Audit of the Czech and Slovak American Enterprise Fund for the Fiscal Year Ended September 30, 2005		
0-000-07-006-E	08/23/07	Report on Audit of Czech and Slovak American Enterprise Fund for the Fiscal Year Ended September 30, 2006		
0-000-07-007-E	09/25/07	Report on Audit of the Polish-American Enterprise Fund for the Fiscal Year Ended September 30, 2004		
0-000-07-008-E	09/25/07	Report on Audit of the Hungarian-American Enterprise Fund for the Fiscal Year Ended September 30, 2004		
0-000-07-009-E	09/25/07	Report on Audit of the Hungarian-American Enterprise Fund for the Fiscal Year Ended September 30, 2005		

BU--Better Use of Funds  
QC--Questioned Costs  
UN--Unsupported Costs  
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Report Number	Date of Report	Report Title	Amount of Findings (\$000s)	Type of Findings
0-000-07-010-E	09/27/07	Report on Audit of the Romanian-American Enterprise Fund for the Fiscal Year Ended September 30, 2004		
0-000-07-011-E	09/27/07	Report on Audit of the Romanian-American Enterprise Fund for the Fiscal Year Ended September 30, 2005		
0-000-07-012-E	09/27/07	Report on Audit of the Romanian-American Enterprise Fund for the Fiscal Year Ended September 30, 2006		
0-000-07-013-E	09/27/07	Report on Audit of the Bulgarian-American Enterprise Fund for the Fiscal Year Ended September 30, 2004		
0-000-07-014-E	09/27/07	Report on Audit of the Bulgarian-American Enterprise Fund for the Fiscal Year Ended September 30, 2005		
0-000-07-015-E	09/27/07	Report on Audit of the Bulgarian-American Enterprise Fund for the Fiscal Year Ended September 30, 2006		
0-000-07-016-E	09/27/07	Report on Audit of the Polish-American Enterprise Fund for the Fiscal Year Ended September 30, 2005		
0-000-07-017-E	09/27/07	Report on Audit of the Hungarian-American Enterprise Fund for the Fiscal Year Ended September 30, 2006		
0-000-07-018-E	09/27/07	Report on Audit of the Polish-American Enterprise Fund for the Fiscal Year Ended September 30, 2006		
0-000-07-020-T	07/03/07	A-133 Initial Review of International Research & Exchange Board, Inc. for Fiscal Year Ending June 30, 2005		
0-000-07-021-T	09/20/07	World Vision, Inc., A-133 Audit Reports for Fiscal Years Ending September 30, 2004 and 2005		
0-000-07-022-T	09/20/07	World Vision International and World Vision, Inc. (U.S.A.), A-133 Audit Report for Fiscal Year Ending September 30, 2006	4,200	QC
0-000-07-023-T	09/19/07	Review of the A-133 Audit Reports for the Academy for Educational Development, for the Fiscal Years Ended December 31, 2004 and December 31, 2005		
0-000-07-024-T	09/19/07	Review of the A-133 Audit Report for the Partnership for Child Healthcare, Inc. for the Year Ending September 30, 2004		
0-000-07-071-D	07/25/07	U.S. Ukraine Foundation, Report on Adequacy of Procurement, Billing and Direct and Indirect Cost Charging Policies and Procedures and Review of Other Direct Costs for Cooperative Agreement No. 121-A-97-00-149-00	246	QC
6-294-07-036-N	07/19/07	Audit of the Fund Accountability Statement of Locally Incurred Costs of USAID Resources Managed by International Orthodox Christian Charities, Under Cooperative Agreement No. 294-A-00-04-00219-00, "Palestinian Infrastructure for Needed Employment," for the Period From October 1, 2004, to September 30, 2005	29 7	QC UN
6-294-07-037-N	07/24/07	Close-Out Audit of the Fund Accountability Statement of USAID Resources Managed by International Orthodox Christian Charities, Under Cooperative Agreement No. 294-A-00-02-00204-00, "Emergency Employment Generation Program in the West Bank and Gaza," for the Period from February 8, 2002, to May 7, 2004	431 395	QC UN
6-294-07-039-N	09/27/07	Audit of the Fund Accountability Statement of USAID Resources Managed by American Near East Refugee Aid, Under Cooperative Agreement Number 294-A-00-02-00229-00, Job Opportunities Through Basic Services Project, for the Period From September 1, 2003, to August 29, 2005		

BU--Better Use of Funds  
QC--Questioned Costs  
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Note: UN is part of QC

<i>Report Number</i>	<i>Date of Report</i>	<i>Report Title</i>	<i>Amount of Findings (\$000s)</i>	<i>Type of Findings</i>
7-641-07-002-D	09/28/07	Audit of USAID Resources Managed by Catholic Relief Services in Ghana Under Cooperative Agreement No. 641-CA-00-00-00027 for the Period June 8, 1999 to September 30, 2004	709 245	QC UN
E-267-07-014-D	06/10/07	Audit of Costs Incurred and Billed by the National Democratic Institute of International Affairs, Under Cooperative Agreement No. REE-A-00-04-00050-00 from November 1, 2005 to July 31, 2006		
E-267-07-017-D	06/19/07	Audit of Costs Incurred and Billed by the International Republican Institute under Cooperative Agreement No. AFP-A-00-04-00014-00 for the Period of November 1, 2005 through June 30, 2006		
E-267-07-019-D	08/12/07	Audit of Costs Incurred and Billed by the Volunteers for Economic Growth Alliance under USAID Associate Cooperative Agreement No. EGA-A-00-04-00002-00 for the Period July 7, 2004 through January 6, 2006	113 72	QC UN
E-267-07-022-D	09/12/07	Audit of Costs Incurred and Billed by the National Democratic Institute for International Affairs under Cooperative Agreement No. AFP-A-00-04-00014-00 from July 9, 2004 to June 30, 2006		
E-267-07-023-D	09/12/07	Audit of Costs Incurred and Billed by the International Republican Institute under Cooperative Agreement No. REE-A-00-04-00050-00 from July 26, 2004 through July 31, 2006		

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QC--Questioned Costs  
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## USAID PERFORMANCE AUDIT REPORTS ISSUED April 1, 2007 through September 30, 2007

Report Number	Date of Report	Report Title	Amount of Findings (\$000s)	Type of Findings
		<b>--ECONOMY AND EFFICIENCY--</b>		
1-521-07-008-P	04/24/07	Audit of USAID/Haiti's Justice Program		
1-514-07-009-P	05/30/07	Audit of USAID/Colombia's Alternative Development Program	18,019	BU
1-511-07-010-P	07/23/07	Audit of USAID/Bolivia's Integrated Health Coordination Program (PROCOSI)	12,700	BU
1-520-07-011-P	08/24/07	Audit of USAID/Guatemala's Economic Growth Program		
1-527-07-012-P	09/27/07	Audit of USAID/Peru's Microenterprise Activities	86	QC
4-621-07-005-P	05/14/07	Audit of USAID/Tanzania's Implementation of the President's Malaria Initiative		
4-674-07-006-P	05/24/07	Audit of USAID/South Africa's Cashiering Operations		
4-663-07-007-P	06/29/07	Audit of USAID/Ethiopia's Effectiveness in Complying with the Tiahrt Requirements		
4-674-07-008-P	08/16/07	Audit of USAID/South Africa's Unliquidated Obligations and Balances		
4-690-07-009-P	08/28/07	Follow-up Audit of the Agreed-Upon-Procedures Review of the Southern Africa Enterprise Development Fund		
4-617-07-010-P	08/30/07	Audit of USAID/Uganda's Microfinance Activities		
4-612-07-011-P	09/21/07	Audit of USAID/Malawi's Implementation of the President's Emergency Plan for AIDS Relief		
5-306-07-004-P	05/21/07	Audit of Critical Power Sector Activities Under USAID/Afghanistan's Rehabilitation of Economic Facilities and Services (REFS) Program		
5-391-07-005-P	05/23/07	Audit of Selected Activities Under USAID/Pakistan's Basic Health Program		
5-306-07-006-P	06/07/07	Audit of USAID/Afghanistan's Urban Water and Sanitation Program		
5-383-07-007-P	06/22/07	Audit of USAID/Sri Lanka's Tsunami Recovery and Reconstruction Program Selected Outputs Implemented by Development Alternatives, Inc.		
5-497-07-008-P	07/11/07	Audit of USAID/Indonesia's Aceh Road Reconstruction Project Under Its Tsunami Program		
5-306-07-009-P	08/31/07	Audit of Selected Follow-On Activities Under USAID/Afghanistan's Economic Program		
5-442-07-010-P	09/18/07	Audit of USAID/Cambodia's Implementation of the President's Emergency Plan for AIDS Relief		
6-263-07-002-P	09/24/07	Audit of Custom Reform Activities Under USAID's Assistance for Customs Reform and Trade Facilitation Project in Egypt		
7-641-07-002-P	05/31/07	Audit of USAID/Ghana's Program to Increase Private Sector Competitiveness		
7-688-07-003-P	08/14/07	Audit of USAID/Mali's Effectiveness in Complying with Tiahrt Voluntary Family Planning Requirements		
8-111-07-002-P	06/26/07	Audit of USAID/Armenia's Energy and Water Sector Reform Program		
8-186-07-003-P	07/10/07	Audit of USAID/Romania's Microenterprise Activities		

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 Note: UN is part of QC



<b>Report Number</b>	<b>Date of Report</b>	<b>Report Title</b>	<b>Amount of Findings (\$000s)</b>	<b>Type of Findings</b>
8-118-07-004-P	08/10/07	Audit of USAID/Russia's Implementation of the President's Emergency Plan for AIDS Relief		
8-118-07-005-P	09/12/07	Follow-up Audit of USAID/Russia's Democracy Program		
9-910-07-006-P	05/30/07	Audit of USAID/India's Implementation of the President's Emergency Plan for AIDS Relief		
9-000-07-007-P	06/08/07	Audit of USAID's Avian Influenza Efforts		
9-901-07-008-P	09/24/07	Audit of USAID/CAR/Kazakhstan's Microfinance Activities		
9-516-07-009-P	09/25/07	Audit of USAID's Cuba Program		
9-000-07-010-P	09/27/07	Audit of USAID's Management of P.L. 480 Nonemergency Monetization Programs		
A-000-07-003-P	07/16/07	Audit of Compliance of Selected USAID Websites with Specific Requirements of Section 207(f) of the E-Government Act of 2002		
A-000-07-004-P	07/19/07	Audit of USAID's Pre-Deployment Activities for Its Global Acquisition System		
A-000-07-005-P	07/23/07	Audit of USAID's Computer Servers and Oracle Database for the Phoenix Financial Management System		
A-000-07-006-P	09/14/07	Audit of USAID's Capital Planning and Investment Control for the Foreign Assistance Coordination and Tracking System (FACTS)		
A-000-07-009-P	09/28/07	Audit of USAID's Compliance With Provisions of the Federal Information Security Management Act of 2002 for Fiscal Year 2007		
E-267-07-004-P	05/03/07	Audit of USAID/Iraq's Telecommunications Activities		
E-267-07-005-P	06/06/07	Audit of USAID/Iraq's Activity Planning and Its Reporting Process Under Section 2207 of Public Law 108-106		
E-267-07-006-P	07/11/07	Audit of the Office of Foreign Disaster Assistance Program in Iraq		
E-267-07-007-P	07/31/07	Audit of USAID/Iraq's Local Governance Activities		
E-267-07-008-P	09/27/07	Audit of USAID/Iraq's Participation in Provincial Reconstruction Teams in Iraq		

BU--Better Use of Funds  
QC--Questioned Costs  
UN--Unsupported Costs  
Note: UN is part of QC

## USAID MISCELLANEOUS REPORTS ISSUED April 1, 2007 through September 30, 2007

Report Number	Date of Report	Report Title	Amount of Findings (\$000s)	Type of Findings
<b>--QUALITY CONTROL REVIEWS--</b>				
I-526-07-001-Q	07/18/07	Quality Control Review of Audit Report and Work Papers Related to the "Financial Statement Audit of Cooperative Agreement No. 526-A-00-02-00073-00, Program of Mediation, Managed by Instituto de Estudios Comparados en Ciencias Penales y Sociales, for the Period From January 1 to December 31, 2004"		
I-527-07-002-Q	07/17/07	Quality Control Review of Audit Report and Work Papers Related to Financial Statement Audit and Commodity Status Report of (1) Food Monetization Program PL 480, Title II, Monetization DAP, Agreement No. FFP-A-00-02-00019-00-02 and (2) Program to Support the Implementation of a Logistics System to Provide Overall Health Services by the Health Ministry, Agreement No. 727-A-00-96-00470-07, Managed by Asociacion Benefica Prisma for the Period From January 1, 2004 to December 31, 2004 and Report on the Financial Review of the Micro-Credit Program as of December 31, 2004		
I-526-07-003-Q	07/26/07	Quality Control Review of Audit Report and Work Papers Related to the "Financial Statement Audit of the National Environmental Reform and Ecoregional Planning of the Northern Block of the Interior Atlantic Rainforest, Health Decentralization and Community Participation, Project No. 526-A-00-03-00060-00, Managed by the Instituto de Derecho y Economia Ambiental for the Year Ended December 31, 2005		
4-623-07-002-Q	04/30/07	Quality Control Review of the Close-Out Audit of the African Medical & Research Foundation Bungoma District Malaria Initiative Program under USAID Cooperative Agreement No. 623-A-00-00-00097-00 for the Period March 1, 2000 to March 31, 2003		
4-623-07-003-Q	04/30/07	Quality Control Review of the Closeout Audit of the African Medical Research Foundation Phase-Two Bomb Blast Survivor Assistance Program under USAID Cooperative Agreement No. 623-A-00-99-00097-01, for the Period July 1, 1999 to September 30, 2003		
4-623-07-004-Q	04/30/07	Quality Control Review of the Audit of the Centre for African Family Studies under USAID Cooperative Agreement No. 623-A-00-02-00107-00, for the Period January 1, 2005 to December 31, 2005		
6-294-07-003-Q	06/20/07	Quality Control Review of the Audit of USAID Resources Managed by East Jerusalem YMCA, Sub-grant Agreement No. SC/CPSP 010, Under Save the Children's Community Psychosocial Support Program in the West Bank and Gaza, USAID Cooperative Agreement No. 294-A-00-01-00115-00, for the Period From October 1, 2002, to January 31, 2004		

BU--Better Use of Funds  
 QC--Questioned Costs  
 UN--Unsupported Costs  
 Note: UN is part of QC

<b>Report Number</b>	<b>Date of Report</b>	<b>Report Title</b>	<b>Amount of Findings (\$000s)</b>	<b>Type of Findings</b>
7-608-07-002-Q	09/28/07	Quality Control Review of Dar Alkhibra's Audit of USAID Resources Managed by the Rural Girl's Support Committee Under Cooperative Agreement No. 608-A-00-02-00137-00 for the Period September 1, 2002 through August 31, 2003 and the Period September 1, 2003 through August 31, 2004		
		<b>--OTHER--</b>		
6-294-07-001-S	04/26/07	Information on Status and Results of the First 90 Financial Audits of USAID/West Bank and Gaza Activities in Accordance with the Statutory Requirements of the Consolidated Appropriations Acts of 2003, 2004, 2005, and 2006		

BU--Better Use of Funds  
QC--Questioned Costs  
UN--Unsupported Costs  
Note: UN is part of QC

**PERFORMANCE AUDIT REPORTS ISSUED  
April 1, 2007 through September 30, 2007**

**U.S.AFRICAN DEVELOPMENT FOUNDATION**

<i>Report Number</i>	<i>Date of Report</i>	<i>Report Title</i>	<i>Amount of Findings (\$000s)</i>	<i>Type of Findings</i>
		<b>--ECONOMY AND EFFICIENCY--</b>		
A-ADF-07-007-P	09/20/07	Audit of African Development Foundation's Compliance with Provisions of the Federal Information Security Management Act for Fiscal Year 2007		

**INTER-AMERICAN FOUNDATION**

<i>Report Number</i>	<i>Date of Report</i>	<i>Report Title</i>	<i>Amount of Findings (\$000s)</i>	<i>Type of Findings</i>
		<b>--ECONOMY AND EFFICIENCY--</b>		
A-IAF-07-008-P	09/26/07	Audit of Inter-American Foundation's Compliance with Provisions of the Federal Information Security Management Act for Fiscal Year 2007		

BU--Better Use of Funds  
 QC--Questioned Costs  
 UN--Unsupported Costs  
 Note: UN is part of QC

**AUDIT REPORTS OVER SIX MONTHS OLD  
WITH NO MANAGEMENT DECISION\***  
As of September 30, 2007

<i>Report Number</i>	<i>Auditee</i>	<i>Issue Date</i>	<i>Current Recommendation Status</i>	<i>Desired Decision Target Date</i>
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*NOTHING TO REPORT*

*\* Applies to USAID, USADF, and IAF*



**SIGNIFICANT AUDIT RECOMMENDATIONS  
DESCRIBED IN PREVIOUS SEMIANNUAL  
REPORTS WITHOUT FINAL ACTION  
As of September 30, 2007**

**USAID**

<b>Report Number</b>	<b>Subject of Report</b>	<b>Issue Date</b>	<b>Rec. No.</b>	<b>Management Decision Date</b>	<b>Final Action Target Date</b>
9-615-05-007-P	USAID/Kenya's Implementation of the President's Emergency Plan for AIDS Relief	07/21/05	4	07/21/05	12/07
9-000-06-003-P	USAID's Reasonable Accommodation Policies and Procedures	12/13/05	3	12/13/05	12/07
A-000-06-001-P	USAID's Information Technology Governance Over Its Phoenix Overseas Deployment and Procurement System Improvement Program Projects	02/21/06	2	02/21/06	12/07
			3	02/21/06	12/07
			4	02/21/06	12/07
			5	02/21/06	12/07
			6	02/21/06	12/07
I-523-06-006-P	Completeness of USAID/Mexico's Work Plan Deliverables	06/02/06	2	02/01/07	10/07
4-615-06-011-P	USAID/Kenya's Compliance with Financial Audit Requirements Regarding Foreign Recipients	07/31/06	5	10/13/06	11/07
			7	07/31/06	02/08
4-656-06-015-P	USAID/Mozambique's Compliance with Financial Audit Requirements Regarding Foreign Recipients	09/22/06	2	09/22/06	11/07
			4	09/22/06	03/08
			7	09/22/06	03/08
0-000-07-001-C	USAID's Financial Statements for Fiscal Years 2006 and 2005	11/15/06	2.2	11/15/06	03/08
			4	11/15/06	12/07
I-520-07-002-P	USAID/Guatemala's Management of Its P.L. 480 Non-Emergency Monetization Program	11/27/06	6	04/13/07	04/08
9-000-07-003-P	Management of USAID's Federal Employees' Compensation Act (FECA) Program	12/04/06	1	2/04/06	11/07
			2	12/13/06	11/07
			3	12/04/06	11/07
			4	12/04/06	11/07
			5	12/04/06	11/07
			6	12/04/06	11/07
8-112-07-001-P	USAID/Azerbaijan's Economic Growth Program	12/15/06	1	12/15/06	10/07
			2	12/15/06	10/07
			3	12/15/06	10/07
4-656-07-003-P	USAID/Mozambique's Management of P.L. 480 Non-Emergency Monetization Program	12/22/06	1	12/22/06	12/07
			2	03/19/07	12/07

<b>Report Number</b>	<b>Subject of Report</b>	<b>Issue Date</b>	<b>Rec. No.</b>	<b>Management Decision Date</b>	<b>Final Action Target Date</b>
I-511-07-005-P	USAID/Bolivia's Family Planning Program	01/22/07	1	01/22/07	12/07
			2	01/22/07	12/07
			4	01/22/07	12/07
6-263-07-001-P	USAID/Egypt's Agricultural Exports and Rural Incomes Project	02/21/07	1	02/21/07	10/07
			2	02/21/07	10/07
			3	02/21/07	10/07
			4	02/21/07	10/07
			5	02/21/07	10/07
7-624-07-001-P	USAID/West Africa's Management of the P.L. 480 Non-Emergency Monetization Program in Burkina Faso	02/27/07	1	02/27/07	12/07
			2	02/27/07	12/07
			3	02/27/07	12/07
I-519-07-006-P	USAID/El Salvador's Economic Growth Program	03/06/07	1	03/06/07	10/07
			2	03/06/07	11/07
			3	03/06/07	11/07
			4	06/15/07	10/07
			5	03/06/07	02/08
			7	03/06/07	10/07
			8	03/06/07	11/07
			9	03/06/07	11/07
			10	03/06/07	11/07
			I-512-07-007-P	USAID/Brazil's Health Program	03/20/07
2	03/20/07	10/07			
3	03/20/07	10/07			
4	03/20/07	03/08			
5	03/20/07	10/07			
6	03/20/07	10/07			
7	06/15/07	10/07			
8	06/15/07	10/07			
9	03/20/07	10/07			
10	03/20/07	10/07			
11	03/20/07	10/07			
12	03/20/07	10/07			



**SIGNIFICANT AUDIT RECOMMENDATIONS  
DESCRIBED IN PREVIOUS SEMIANNUAL  
REPORTS WITHOUT FINAL ACTION\***  
**As of September 30, 2007**

<i>Report Number</i>	<i>Subject of Report</i>	<i>Issue Date</i>	<i>Rec. No.</i>	<i>Management Decision Date</i>	<i>Final Action Target Date</i>
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*NOTHING TO REPORT*

*\* Applies to USADF and IAF*

# REPORTS ISSUED WITH QUESTIONED AND UNSUPPORTED COSTS

## USAID

**April 1, 2007 through September 30, 2007**

REPORTS	NUMBER OF AUDIT REPORTS	QUESTIONED COSTS	UNSUPPORTED COSTS <sup>1</sup>
A. For which no management decision had been made as of April 1, 2007	61	\$37,539,663 <sup>2,3</sup>	\$10,000,140 <sup>2,3</sup>
B. Add: Reports issued April 1, 2007 through September 30, 2007	79	\$28,498,192 <sup>4</sup>	\$13,178,516 <sup>4</sup>
Subtotal	140	\$66,037,855	\$23,178,656
C. Less: Reports with a management decision made April 1, 2007 through September 30, 2007	64 <sup>5</sup>	\$30,190,288 <sup>6</sup>	\$10,612,998 <sup>6</sup>
i. Value of Recommendations Disallowed by Agency Officials		\$18,201,183	\$1,765,763
ii. Value of Recommendations Allowed by Agency Officials		\$11,989,105	\$8,847,235
D. For which no management decision had been made as of September 30, 2007	78	\$35,847,567 <sup>7</sup>	\$12,565,658 <sup>7</sup>

<sup>1</sup>Unsupported Costs are included in Questioned Costs, but are provided as additional information as required by the Inspector General Act Amendments of 1988 (P.L. 100-504).

<sup>2</sup>The ending balance at March 31, 2007, for Questioned Costs totaling \$36,250,662 was increased by \$1,289,001 to reflect adjustments in prior period recommendations due to additional audit work performed; the ending balance at the same period for Unsupported Costs of \$9,998,971 was increased by \$1,169 for the same reason.

<sup>3</sup>Amounts include \$12,698,812 in Questioned Costs and \$2,885,206 in Unsupported Costs for audits performed for the OIG by other federal audit agencies.

<sup>4</sup>Amounts include \$6,281,128 in Questioned Costs and \$3,376,899 in Unsupported Costs for audits performed for the OIG by other federal audit agencies.

<sup>5</sup>Unlike the monetary figures of this row, this figure is not being subtracted from the subtotal.

<sup>6</sup>Amounts include \$12,662,460 in Questioned Costs and \$3,293,392 in Unsupported Costs for audits performed for the OIG by other federal audit agencies.

<sup>7</sup>Amounts include \$5,604,770 in Questioned Costs and \$2,927,552 in Unsupported Costs for audits performed for the OIG by other federal audit agencies.

**REPORTS ISSUED WITH RECOMMENDATIONS  
THAT FUNDS BE PUT TO BETTER USE**

**USAID**

**April 1, 2007 through September 30, 2007**

<i>REPORTS</i>	<i>NUMBER OF AUDIT REPORTS</i>	<i>DOLLAR VALUES</i>
A. For which no management decision had been made as of April 1, 2007	1	\$11,000,000
B. Add: Reports issued April 1, 2007 through September 30, 2007	3	\$30,724,558
Subtotal	4	\$41,724,558
C. Less: Reports with a management decision made April 1, 2007 through September 30, 2007	3	\$29,024,558
i. Value of Recommendations Agreed to by Agency Officials		\$6,056
ii. Value of Recommendations Not Agreed to by Agency Officials		\$29,018,502
D. For which no management decision had been made as of September 30, 2007	1	\$12,700,000





**USAID**  
FROM THE AMERICAN PEOPLE

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Washington, DC 20044-0657



**U.S. Agency for International Development  
Office of Inspector General**

1300 Pennsylvania Avenue, NW

Room 6.6D

Washington, DC 20523

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The Semiannual Report to the Congress is available on the Internet at  
[www.usaid.gov/oig/public/semiann/semiannual1.htm](http://www.usaid.gov/oig/public/semiann/semiannual1.htm)