



**USAID**  
FROM THE AMERICAN PEOPLE

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



**October 1, 2007 - March 31, 2008**



**USAID**  
FROM THE AMERICAN PEOPLE

# Inspector General **HOTLINE**

OIG's Hotline makes it easy to report allegations of fraud, waste, abuse, mismanagement or misconduct in programs and operations of the USAID, USADF, IAF, and MCC. Employees, contractors, program participants and the general public may report allegations directly by e-mail, telephone, or mail to:

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# MESSAGE FROM THE INSPECTOR GENERAL

I am pleased to present the *Semiannual Report to the Congress* for the 6-month period ending March 31, 2008. This report is issued in accordance with the requirements of the Inspector General Act of 1978, as amended, and specifically addresses our responsibilities for the U.S. Agency for International Development (USAID), the United States African Development Foundation (USADF), and the Inter-American Foundation (IAF).

Overall, the Office of Inspector General (OIG) issued 203 audits and closed 44 investigations over the past 6 months.

The efforts of our employees around the globe demonstrate our commitment to improving foreign assistance programs, which are an essential component of the administration's transformational diplomacy goals in the advancement of sustainable development and global interests. The audits we have undertaken during this reporting period have made recommendations to improve worldwide programs that are key to maintaining our national security; promoting democracy, development, and economic stability; eradicating epidemic diseases; and addressing environmental conservation challenges. OIG audits have also included recommendations to improve the infrastructure of USAID systems and operations to increase the efficiency of the work the Agency undertakes.

In addition to working toward improving USAID programs and operations, we have a responsibility to prevent fraud, waste, and abuse in foreign assistance programs. Our investigators have worked diligently to ensure that appropriate action is taken against those who would illegally divert U.S. Government funds, which is of increasing importance in an environment of limited Federal resources.

Within OIG, we recognize that we must work to improve our own programs and initiatives by continually reexamining our strategies and goals and by taking advantage of technologies that enable us to better implement programs and respond to our stakeholders. Moreover, we consistently strive to align our priorities to support the long-term goals of USAID in its joint foreign assistance efforts with the Department of State.

We look forward to working with Congress and our partners and stakeholders to continue to improve the efficiency and effectiveness of U.S. foreign assistance programs.

Donald A. Gambatesa  
Inspector General





# EXECUTIVE SUMMARY

During this reporting period, OIG completed audits and investigations involving the following program areas:

## **Strategic Goal 1: Strengthen the economy, effectiveness, and efficiency of foreign assistance programs and operations**

Under strategic goal 1, OIG focused on audits and investigative work that involved terrorist financing; economic and alternative development programs in Iraq, Afghanistan, Peru, Nigeria, Egypt, and Albania; the President's Emergency Plan for AIDS Relief; the President's Malaria Initiative; and family planning requirements under the Tiahrt amendment, among others.

Some of the significant work OIG has accomplished this reporting period includes the following:

- Investigation Leads to Resignation of Foreign Service National (FSN). An OIG investigation revealed that an FSN employee willfully provided false information regarding terrorist vetting applications of a subcontractor that was deemed ineligible for USAID funding. On several occasions the FSN, who was responsible for coordinating background checks of prospective USAID funding recipients, provided the false information after multiple verbal and written warnings from USAID officials that there was derogatory information on this prospective subcontractor.
- Investigation Leads to Indictment of Organization Associated with Terrorists. OIG took part in a multiagency investigation that resulted in the indictment of members of an organization alleged to be engaged in transactions for the benefit of terrorists.
- Preventing Funding from Being Channeled to Terrorists and Their Supporters in West Bank and Gaza. OIG conducted two audits in West Bank and Gaza involving USAID's adherence to Executive Order 13224, Blocking Property and Prohibiting Transactions with Persons

Who Commit, Threaten to Commit, or Support Terrorism. One audit found that USAID did not always comply with vetting and other contract requirements when providing funds to three groups that received media scrutiny: Al-Quds University, the Islamic University in Gaza, and American Near East Refugee Aid. However, in the broader audit of procedures carried out by USAID/West Bank and Gaza, OIG found that the Agency had implemented policies, procedures, and controls to address these issues and was generally in compliance with the Executive Order.

- Community Stabilization in Iraq. In an audit of USAID's \$544 million Community Stabilization Program, OIG uncovered challenges to the program's sustainability because of security concerns, evidence of potential fraud, and economic effects on laborers. Among the recommendations were suspending a subset of Community Stabilization Program activities in Baghdad (with \$8.5 million recommended to be put to better use), reviewing projects in other areas for evidence of potential fraud, establishing procedures for the prompt reporting of fraud, and improving data required for program oversight.
- Alternative Development in Afghanistan. OIG conducted two audits of programs intended to redirect employment opportunities in Afghanistan from growing opium poppies to forms of licit livelihoods. While OIG found that some progress is being made in these programs, recommendations for improvement were made, such as better communicating success stories, including appropriate performance indicators and targets in performance monitoring reports, and ensuring timely review and approval of contractor work plans. Challenges to the success of the programs include increased insurgency, lack of effective eradication policies, and a breakdown in rule of law.

- President’s Emergency Plan for AIDS Relief (PEPFAR). Two audits related to PEPFAR revealed implementation and program oversight problems. In one audit, OIG made recommendations that USAID assess whether resources in each country implementing the program are sufficient to support the workload and determine where partners would be best managed (e.g., in Washington or at the country level), among other recommendations. An audit in Zimbabwe found that better monitoring and data quality assessment procedures were needed, but that at least two performance indicators well exceeded expectations.
- President’s Malaria Initiative (PMI). An audit of PMI in Angola found that progress was being made, with the mission meeting its planned targets with respect to spraying houses with insecticide and distributing bed nets to vulnerable populations. Recommendations were made to improve contract oversight procedures to include finalizing a performance management plan, performing data quality assessments, documenting site visits, and validating data.
- Procurement Fraud Related to Iraq Contract. A grantee was arrested for awarding several competitive bid contracts to procure tents to a single company in a contract worth over \$750,000.
- Termination of FSN. USAID terminated an FSN who facilitated the employment of dozens of friends, family members, and third-party contacts within the USAID mission. The candidates that the project manager aided were told to lie on their employment applications, and the FSN offered to provide them with the interview questions if they were selected for interviews.
- Homeland Security Requirements. An OIG audit found that USAID did not fully comply with personal identity verification requirements of Homeland Security Presidential Directive 12 nor meet target dates to issue new Federal identity credentials to current employees and contractors.

**Strategic Goal 2: Protect U.S. foreign assistance programs and operations from fraud, waste, and abuse**

Audit and investigative activity under strategic goal 2 included an unqualified opinion on USAID’s financial statements; however, significant deficiencies were found. OIG made several recommendations to improve reporting procedures, provide accurate and up-to-date reporting codes, and implement internal controls to prevent the authorizing of loan writeoffs before the receipt of appropriations. Also included are important investigative and audit results noted below:

- Significant Investigation. An OIG investigation resulted in a \$1 million bill for collection from a USAID contractor in a case involving procurement fraud.
- Arrest in Embezzlement Case. A relief official was arrested for embezzlement of nearly \$215,000 in funds that were intended to provide support, training, and housing for South American citizens displaced by violence.

**Strategic Goal 3: Continually improve OIG functions and operations**

Under strategic goal 3, OIG continues to improve its management information systems, having implemented a new Audit Information Management System and a Criminal Law Enforcement Records System.

These systems will improve efficiencies by (1) allowing domestic and overseas users to access real-time information and produce ad hoc reports; (2) automating case data for all administrative, civil, and criminal investigations; and (3) providing for possible future integration of systems.



## SUMMARY OF AUDITS CONDUCTED AND RESULTS AS OF MARCH 31, 2008

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

TYPE OF REPORT	NUMBER OF REPORTS	MONETARY RECOMMENDATIONS (\$)*
<b>FINANCIAL AUDITS</b>		
USAID PROGRAMS AND OPERATIONS	1	0
FOUNDATIONS' PROGRAMS AND OPERATIONS	2	0
U.S.-BASED CONTRACTORS	43	2,550,906
U.S.-BASED GRANTEES	15	7,821,669
QUALITY CONTROL REVIEWS	1	0
FOREIGN-BASED ORGANIZATIONS	102	18,666,167
QUALITY CONTROL REVIEWS	6	0
ENTERPRISE FUNDS	4	0
<b>PERFORMANCE AUDITS</b>		
USAID ECONOMY AND EFFICIENCY	27	14,662,449
FOUNDATIONS' ECONOMY AND EFFICIENCY	1	0
<b>OTHER</b>	1	0
<b>TOTAL</b>	<b>203</b>	<b>43,701,191</b>

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

**SUMMARY OF INVESTIGATIVE ACTIVITY AND RESULTS  
AS OF MARCH 31, 2008  
USAID**

**INVESTIGATIVE ACTIONS**

<b>WORKLOAD</b>		<b>CIVIL</b>	
CASES OPENED	50	REFERRALS	1
CASES CLOSED	44	COMPLAINTS	0
		JUDGMENTS/RECOVERIES	0
		SETTLEMENTS	0
<b>CRIMINAL</b>		<b>ADMINISTRATIVE</b>	
REFERRALS	5	REPRIMANDS/DEMOTIONS	0
DECLINATIONS	2	PERSONNEL SUSPENSIONS	0
ARRESTS	4	RESIGNATIONS/TERMINATIONS	2
INDICTMENTS	6	OTHER ADMINISTRATIVE ACTIONS	1
CONVICTIONS	4	RECOVERIES	1
FINES	0	SUSPENSIONS/DEBARMENTS	0
RESTITUTIONS	0	SAVINGS	0
		SYSTEMIC CHANGES	2

**INVESTIGATIVE RECOVERIES**

JUDICIAL RECOVERIES	0
ADMINISTRATIVE RECOVERIES	1,046,253.00
SAVINGS	0
<b>TOTAL INVESTIGATIVE SAVINGS/RECOVERIES</b>	<b>1,046,253.00</b>

# SUMMARY OF RESULTS

OIG's purpose is to provide oversight, evaluation, and information about the programs and operations of its assigned organizations so that the organizations may enhance the integrity, efficiency, and effectiveness of their work, and achieve greater results. To that end, OIG has established three strategic goals to provide a framework for planning and executing work that will be of maximum benefit to USAID, USADF, and IAF in realizing their strategic goals and addressing their priorities.

Strategic Goal 1: Strengthen the economy, effectiveness, and efficiency of foreign assistance programs and operations

Strategic Goal 2: Protect U.S. foreign assistance programs and operations from fraud, waste, and abuse

Strategic Goal 3: Continually improve OIG functions and operations

OIG has established an annual performance plan covering this reporting period that supports these goals and that ensures alignment with the overall foreign assistance framework, goals, and priorities as identified in the U.S. Department of State and USAID Strategic Plan for Fiscal Years 2007–2012 (State/USAID Strategic Plan).

The State/USAID Strategic Plan identifies seven strategic goals: Achieving Peace and Security; Governing Justly and Democratically; Investing in People; Economic Growth and Prosperity; Humanitarian Assistance; International Understanding; and Strengthening Consular and Management Capabilities. Strategic priorities for each of these goals are also identified in the State/USAID Strategic Plan.

OIG achieved results under its own strategic goals 1 and 2 during this reporting period that align with the following joint State/USAID goals and corresponding priorities:

- State/USAID Goal: Achieving Peace and Security  
Strategic Priorities: *Counterterrorism; Stabilization Operations and Defense Reform; and Counternarcotics.*
- State/USAID Goal: Investing in People  
Strategic Priority: *Health*
- State/USAID Goal: Economic Growth and Prosperity  
Strategic Priorities: *Private Sector Economic Opportunity and Competitiveness*
- State/USAID Goal: Strengthening Consular and Management Capabilities  
Strategic Priorities: *Planning and Accountability and Security*

Detail of these results are provided later in this summary. Under OIG's own strategic goal 3, results were realized in terms of OIG employee safety and efficiency of operations through the use of automation.

## Strategic Goal I: Strengthen the economy, effectiveness, and efficiency of foreign assistance programs and operations

The Inspector General Act of 1978, as amended, created OIG as an independent and objective unit with responsibility for promoting the economy, efficiency, and effectiveness of USAID, USAIDF, and IAF. To carry out this responsibility, OIG is authorized to conduct and supervise audits and investigations relating to the programs and operations of these establishments. Some of the work that OIG performs is mandated by law or other authority, while discretionary work is prioritized, planned and performed based on USAID, USAIDF, and IAF challenges and program risk levels. The results described below are examples of how OIG helps to position USAID, USAIDF, and IAF to make decisions and establish policies that enhance the economy, effectiveness, and efficiency of their programs and operations.

### ACHIEVING PEACE AND SECURITY

#### COUNTERTERRORISM

##### FSN Resigns in Lieu of Termination

OIG received information that a USAID contractor operating in West Bank and Gaza received false or inaccurate information from a USAID FSN employee regarding one of its prospective subcontractors. An OIG investigation confirmed that the FSN employee was responsible for coordinating background checks of prospective funding recipients as part of USAID's terrorist vetting program. The FSN then provided that information to prime contractors. In this case, on several occasions, the FSN in question cleared the company for USAID-financed work despite multiple verbal and written warnings from USAID officials that there was derogatory information on the company.

The subject offered little explanation regarding his actions and resigned in lieu of termination. Neither USAID nor the prime contractor provided funds to the prospective subcontractor as a result of the FSN's actions.

##### Islamic Charity Charged with Terrorist Financing; Former U.S. Congressional Representative Indicted for Money Laundering

On January 16, 2008, a Kansas City Federal grand jury returned a superseding indictment charging an Islamic relief agency and several of its former officers with eight counts of engaging in prohibited financial transactions for the benefit of a U.S. Specially Designated Global Terrorist. The indictment also charges a former U.S. congressional representative with money laundering, conspiracy, and obstruction of justice.

The indictment alleges that the organization engaged in transactions for the benefit of global terrorists who have ties to al-Qaeda and the Taliban and conspired with the former congressional representative to convert stolen Federal funds into payment for the congressional representative's advocacy on behalf of the charity. The indictment also alleges that the former congressional representative engaged in money laundering and obstruction of a Federal investigation in an effort to disguise the charity's misuse of taxpayer money provided by the Government for humanitarian purposes. The indictment records allege that the congressional representative obstructed the due administration of justice in the grand jury investigation by making false statements to Federal agents and prosecutors in December 2005 and April 2007.

##### 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, financial audits, and agreed-upon 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 seven final reports. The reports identified questioned costs of approximately \$65,000 of the \$13 million audited. In addition, the reports identified areas for improvement in internal controls and instances of noncompliance with agreements.

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

### **USAID/West Bank and Gaza Implemented Executive Order 13224, but Improvements Can Be Made**

Following September 11, 2001, President Bush issued Executive Order 13224 – Blocking Property and Prohibiting Transactions with Persons Who Commit, Threaten to Commit, or Support Terrorism. Executive Order 13224 identifies certain individuals and entities that commit or pose a significant risk of committing terrorist acts. USAID/West Bank and Gaza implemented Executive Order 13224 on terrorist financing through three mechanisms: vetting, certifications, and clauses.<sup>1</sup>

OIG conducted an audit to determine whether USAID/West Bank and Gaza implemented policies, procedures, and controls to comply with Executive Order 13224. OIG found that USAID/West Bank and Gaza has implemented policies, procedures, and controls. However, in 2005 and 2006, USAID/West Bank and Gaza did not vet 2 of 26 prime awardees and subawards in accordance with mission vetting procedures. Neither of the non-vetted awards was active at the time of the audit.

OIG recommended that USAID/West Bank and Gaza establish procedures to (1) help ensure compliance with existing policy that all subawardees are vetted, and that contractors and subcontractors are vetted if they receive contracts or subcontracts over any 12-month period that total more than \$25,000; and (2) address how each antiterrorism provision applies to assistance-related purchase orders.

Final action has been taken on all recommendations.

*(Audit Report No. 6-294-08-001-P)*

### **West Bank and Gaza Did Not Always Follow Laws, Regulations, and USAID Policies in Providing Assistance, but Has Implemented Stronger Requirements**

Since 2002, USAID/West Bank and Gaza has provided 5 awards and 34 subawards valued at about \$31 million to Al-Quds University (\$3 million), the Islamic University in Gaza (\$900,000), and American Near East Refugee Aid (\$27 million). OIG conducted an audit of USAID/West Bank and Gaza's assistance to these organizations in response to congressional and USAID concerns that funds were being provided to organizations that support terrorism. The audit's purpose was to determine whether USAID's mission to West Bank and Gaza provided U.S. assistance to the universities and to the refugee aid organization in accordance with applicable Federal laws, Executive Order 13224, and USAID policies.

OIG determined that USAID/West Bank and Gaza did not always comply with applicable Federal laws, regulations, or USAID policies when providing assistance to Al-Quds University, the Islamic University in Gaza, and American Near East Refugee Aid. However, 21 of 23 cases of noncompliance that OIG identified took place between 2003 and 2005, prior to the implementation of current policies that addressed these issues. Since that time, USAID has implemented stronger requirements for vetting non-U.S. organizations and individuals, requiring antiterrorism clauses in USAID awards, and receiving certifications from U.S. and non-U.S. nongovernmental organizations that they do not support terrorism.

OIG made recommendations for corrective action in a related audit of USAID/West Bank and Gaza's implementation of Executive Order 13224 as discussed above, and final action was taken on all recommendations.

*(Audit Report No. 6-294-08-002-P)*

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1. **Vetting** Screening organizations and individuals to ensure they are not affiliated with terrorism.  
**Certifications:** Requiring organizations to certify, before being awarded a grant or cooperative agreement by USAID, that they do not provide material support or resources for terrorism.  
**Clauses:** Requiring clauses in awards and subawards to (1) remind contractors and recipients that U.S. Executive orders and U.S. law prohibit transactions with, and the provision of resources and support to, individuals and organizations associated with terrorism and (2) restrict the naming of facilities in honor of individuals who commit, or have committed, acts of terrorism.

## **STABILIZATION OPERATIONS AND DEFENSE REFORM**

### **USAID/Iraq's Community Stabilization Program Could Be Improved**

The Community Stabilization Program is a 3-year, \$544 million program intended to complement U.S. military security efforts in Iraq through economic and social stabilization activities. These activities are composed of short- and medium-term public works projects that provide employment opportunities for those groups in Iraqi society that are most susceptible to insurgent appeals.

OIG conducted an audit to determine whether the program was achieving intended results involving community infrastructure and essential services and to examine how USAID/Iraq designed and implemented the program to help ensure that Iraqis continue to benefit from its activities after the program ends.

OIG was unable to determine whether the program was achieving intended results because short-term employment generated by the program was not fully substantiated. Furthermore, OIG found evidence of potential fraud in a specific district of Baghdad that included the possible diversion of funds to militia activities as a result of overpriced trash collection contracts, timesheets with irregularities, and possible “phantom” workers. OIG estimated that the amount of this potential fraud could range from \$6.7 to \$8.4 million. As a result, USAID canceled activities in this district. The audit also found that allegations of potential fraud were not promptly reported to OIG.

Regarding sustainability, USAID/Iraq designed and implemented the program to help ensure that Iraqis continue to benefit from its activities after the program ends. However, there are challenges to sustainability, such as monitoring issues related to security concerns and the economic effect on laborers transitioning from relatively high-paid positions generated by the program to lower-paid positions.

Major recommendations included immediately suspending program projects within the specific Baghdad district and putting the \$8.5 million to better use; reviewing projects in other areas for similar evidence of fraud; coordinating with other program participants and exploring the feasibility of vetting potential

contractors through U.S. military databases; establishing procedures to help ensure prompt reporting of potential fraud to OIG; improving the quality of employment generation data reported by the implementing partner; and recovering ineligible questioned costs of about \$40,000. Other recommendations included improving the usefulness and accuracy of local government effectiveness surveys; tracking recommendations made in external monitoring reports; linking outputs to results; and consistently following the USAID's branding policy.

Final action has been taken on three recommendations, and management decisions have been reached on three additional recommendations. Management decisions are pending on the remaining eight, including vetting contractors with U.S. military databases and reviewing other activities for possible cancellation.

*(Audit Report No. E-267-08-001-P)*

## **COUNTERNARCOTICS**

### **USAID/Afghanistan's Agriculture, Rural Investment, and Enterprise Strengthening Program Achieved Most of Its Planned Results, but Improvements Could Be Made**

Decades of war and Taliban rule have devastated the country's resources and infrastructure and limited access to rural financial services. As a result, many Afghan farmers have become involved in illicit opium production.

In 2006, USAID/Afghanistan awarded a 3-year, \$80 million cooperative agreement to implement the Agriculture, Rural Investment, and Enterprise Strengthening program. The overall purpose of this program is to (1) provide expanded access to rural financial services, primarily in alternative development regions where farmers grow opium poppy, and (2) create a strong private sector foundation for developing a rural finance system that is capable of providing financial services on a sustainable basis.

OIG conducted an audit of USAID/Afghanistan's Agricultural, Rural Investment, and Enterprise Strengthening Program to determine whether this program was achieving intended results and having an impact. In its first year, the program achieved intended results. One microenterprise partner issued \$4.9 million in loans that created more than 8,600 jobs, including



a number of jobs that moved people out of opium poppy production. However, OIG determined that improvements could be made.

For example, OIG's recommendations included clarifying to USAID/Afghanistan's partners that the program is to be implemented primarily in opium poppy-growing regions, that they should relate success stories to USAID that demonstrate opium poppy workers are transferring into licit livelihoods, and that the performance monitoring plan should include appropriate performance indicators and targets and reporting those results in quarterly reports.

Management decisions have been reached on all six OIG recommendations, and final action has been taken on four.

*(Audit Report No. 5-306-08-001-P)*

### **USAID/Afghanistan's Alternative Development Program—Southern Region Achieved Partial Results**

The production and trafficking of illicit narcotics poses a serious challenge to Afghanistan. To help the Afghan Government reduce poppy cultivation, the U.S. Government established a counternarcotics strategy, which includes incentives to stop growing poppy through alternative development projects, combined with strong Afghan Government disincentives.

In 2005, USAID/Afghanistan was awarded a 4-year, \$120 million contract to implement the Alternative Development Program—Southern Region. In 2007, supplemental funding raised the contract ceiling to \$166 million. The goals of this program are to accelerate regional economic development and provide new opportunities for Afghans to seek livelihoods in the licit economy, and provide an alternative source of income to poor households whose livelihoods depend on the poppy economy.

OIG found that USAID/Afghanistan's program achieved some planned results, such as increasing the number of seasonal and full-time jobs through infrastructure projects and training farmers in agricultural techniques and product marketing. However, despite the program's progress, opium production continued to rise. The



Photograph of a cobblestone farm-to-market road built under the cash-for-work program.

increase in opium production resulted from a variety of causes, including increased insurgency, lack of effective eradication policies, and a breakdown in rule of law. In addition, the responsible contractor started the program later than planned. The delay was due to insurgent attacks and a delay in mission approval of the contractor's work plan.

OIG recommended that USAID/Afghanistan develop procedures and set requirements to ensure timely review and approval of contractor work plans. A management decision was reached on the recommendation.

*(Audit Report No. 5-306-08-003-P)*

### **USAID/Peru's Actions in Response to Prior Audit Recommendations Were Not Fully Effective**

Peru is the world's second largest cultivator of coca, and the U.S. Government is taking a three-pronged approach in Peru to fight drug production—interdiction, eradication, and alternative development. USAID/Peru is leading the alternative development efforts.

OIG conducted a followup audit of USAID/Peru's Alternative Development Program to determine whether actions taken by the mission in response to prior OIG audit recommendations<sup>2</sup> were effective.

2. Audit of USAID/Peru's Alternative Development Program, December 13, 2005 (Audit Report No. I-527-06-001-P).

OIG found that the Alternative Development Program is meeting performance targets for voluntary eradication of coca. OIG also found that USAID/Peru effectively addressed 12 of the 16 recommendations included in the original audit report. In addition, actions taken to address three other recommendations were partially effective regarding developing a strategy for verifying that all coca in the participating communities has been eradicated, limiting assistance to communities to \$2,000 per hectare of coca eradicated, and enforcing cost-sharing requirements for communities.

In response to a recommendation to transition the cash payments program to other forms of assistance, the mission and its contractor decided to continue the cash payments but reduce the amount per family. However, the audit found evidence that lists of beneficiaries were inflated. This could have resulted in as much as \$2.9 million in ineligible payments to beneficiaries and an additional \$1.4 million in award fees to the contractor. Therefore, OIG concluded that the mission's actions were not effective and also referred the matter to its Office of Investigations for further review.

OIG made eight recommendations, including ensuring that implementing partners put controls in place over cash payments, and making management decisions regarding \$2.9 million in program questioned costs and \$1.4 million in contractor questioned costs. Final action has been taken on four recommendations, and management decisions are pending on the remaining four.

*(Audit Report No. 1-527-08-003-P)*

## **INVESTING IN PEOPLE**

### **HEALTH**

#### **USAID's New Partners Initiative Created Under the President's Emergency Plan for AIDS Relief Could Be Improved**

PEPFAR is a 5-year, \$15 billion approach to combat the global human immunodeficiency virus/acquired immune deficiency syndrome (HIV/AIDS) pandemic. To help support PEPFAR, President Bush announced the New Partners Initiative. The New Partners Initiative is directed by the global AIDS coordinator and offers approximately \$200 million to new partner organizations to provide HIV/AIDS services in 15 of the most affected countries. It was created to build the capacity of organizations at the community level.

OIG conducted an audit of USAID's New Partners Initiative to determine whether (1) it had an impact on USAID missions' workload and efforts to increase the number of new partners to help achieve the President's PEPFAR prevention and care goals, and (2) USAID's partners receiving cooperative agreements under the New Partners Initiative had the capacity to comply with certain USAID administrative requirements.

OIG found that the missions reported an increased workload caused by the New Partnership Initiative. Also, uncertainty about where the future management of the program's partners would reside (at the country level or in Washington) had a negative effect on USAID missions' interactions with their partners. In addition, some of USAID's partners did not have the capacity to comply with certain USAID administrative requirements. Specifically, OIG identified weaknesses in their ability to comply with financial and program reporting, accounting practices, and work plan requirements.

OIG made 10 recommendations, including assessing whether resources in each country are sufficient to support and manage the workload, determining if partners would be managed best by Washington staff or at the country level, correcting deficiencies identified in preaward surveys, and providing guidance for work plan preparation and program reporting.

Management decisions have been reached on all 10 recommendations, and final action has been taken on 6.

*(Audit Report No. 9-000-08-002-P)*

### **USAID/Zimbabwe's Emergency Plan for AIDS Relief Had an Impact, Even Though It Did Not Achieve All Planned Results**

Recognizing the global HIV/AIDS pandemic as one of the greatest challenges of our time, Congress enacted legislation to fight HIV/AIDS internationally through PEPFAR. To further the President's goals, the U.S. Government provided \$20.5 million in fiscal year 2005 to support the fight against HIV/AIDS in Zimbabwe.

OIG conducted an audit to determine if USAID/Zimbabwe's PEPFAR prevention, care, and treatment activities achieved expected planned results in its grants, cooperative agreements, and contracts.

OIG found that although USAID/Zimbabwe did not achieve all planned results, those that were achieved had an impact. For example, one partner's goal of providing 150,000 individuals with counseling and testing services was exceeded by more than 50,000, and another partner involved in treatment activities exceeded its target of providing 500 patients with antiretroviral therapy by providing treatment to more than 600 patients. However, OIG identified internal control weaknesses at both the mission and partner levels related to performance management and data quality of outputs.

OIG made two recommendations that

USAID/Zimbabwe monitor and assure the quality of data. Final action has been taken on both recommendations.

*(Audit Report No. 7-613-08-001-P)*

### **USAID/Angola's Implementation of the President's Malaria Initiative Is Making Progress, but Improvements Can Be Made**

In June 2005, President Bush launched the President's Malaria Initiative with a goal of reducing malaria deaths by 50 percent in 15 target countries in Africa by the end of 2010. The initiative's goal is to reach 85 percent of the most vulnerable people (pregnant women and children under age 5) through prevention and treatment activities. USAID leads the President's Malaria Initiative with assistance from the U.S. Centers for Disease Control and Prevention, host country governments, and other donors.

Malaria is the principal cause of morbidity and mortality in Angola. OIG conducted an audit of USAID/Angola's Implementation of the President's Malaria Initiative to determine whether selected activities were achieving results. OIG determined that USAID/Angola met planned targets for the following activities:

- Indoor spraying of houses with insecticide to kill mosquitoes in targeted areas.
- Procurement and distribution of long-lasting insecticide-treated bed nets to children under age 5.
- Procurement of insecticide-treated bed nets for sale at a subsidized price.

However, OIG found that USAID/Angola's implementation of the President's Malaria Initiative activities could be strengthened. Recommendations included finalizing the performance management plan; performing data quality assessments; documenting site visits and validating partners' data during the site visits; and entering into a formal agreement with the National Malaria Control Program for indoor residual spraying activities.

OIG made four recommendations to address the above issues. Management decisions have been reached on two recommendations, a management decision is pending on one, and final action has been taken on another.

*(Audit Report No. 4-654-08-001-P)*

## **OIG Found No Evidence of Tiahrt Violations at Selected Missions, but Programs Could Be Improved**

USAID provides support to more than 50 country programs for family planning throughout the world, and provides technical assistance and training to missions, and performs country program assessments. The Tiahrt amendment reaffirms and elaborates on standards for voluntary family planning service delivery projects. The Tiahrt amendment includes the following requirements:

- 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 accepting family planning services or to program personnel for achieving targets or quotas.
- Rights or benefits cannot be withheld from individuals who decide not to accept family planning services.
- Those who accept family planning services must receive information on health benefits and risks of the family planning method chosen.
- Experimental family planning methods are provided only 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.

This report, titled *Audit of USAID's Effectiveness in Complying with Tiahrt Voluntary Family Planning Requirements*, summarized the results of three OIG audits conducted at USAID missions in Bolivia, Mali, and Ethiopia,<sup>3</sup> and fieldwork performed at USAID's headquarters in Washington, DC.

OIG found no evidence of Tiahrt amendment violations, and concluded that, with some exceptions, USAID had effectively implemented controls and procedures to help ensure that USAID and its implementing partners complied with the Tiahrt amendment requirements. However, OIG found that USAID should strengthen controls and procedures related to: ensuring that regular audits cover whether or not partners had violated the amendment; communicating the amendment's requirements to family planning partners; and preparing missions to investigate, remedy, and report potential violations.

OIG made six recommendations, including that USAID request the Office of Management and Budget to include the Tiahrt amendment requirements in its Compliance Supplement to assist in testing for Tiahrt compliance; amend its regulations requiring Tiahrt amendment language in family planning contracts to develop consistent, coherent, and current policies; and issue guidance to every USAID mission with a family planning program to develop procedures to investigate, remedy, and report Tiahrt amendment violations.

Management decisions have been reached on all recommendations, and final action has been taken on five.

*(Audit Report No. 9-000-08-005-P)*

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3. Audit of USAID/Bolivia's Effectiveness in Complying with Tiahrt Requirements, December 26, 2006 (Audit Report No. I-511-07-004-P); Audit of USAID/Mali's Effectiveness in Complying with Tiahrt Volunteer Family Planning Requirements, August 14, 2007 (Audit Report No. 7-688-07-003-P); and Audit of USAID/Ethiopia's Effectiveness in Complying with the Tiahrt Requirements, June 29, 2007 (Audit Report No. 4-663-07-007-P).





Photographs of two groups that are benefiting from USAID/Nigeria's microfinance program. Credit officers meet with the groups weekly to collect the loan payments and mandatory savings deposits. Both groups indicated that the loans enhanced the ability to grow their businesses.

## **ECONOMIC GROWTH AND PROSPERITY**

### ***ECONOMIC OPPORTUNITY***

#### **USAID/Nigeria's Microfinance Activities Could Be Improved**

Over the past three decades, support for microfinance development has been an important feature of U.S. foreign assistance. USAID has advanced its vision of strengthening economic opportunities for poorer households to enable families to build assets; cope with the risks and vulnerability that accompany poverty; plan for better futures for their children; and contribute to key sectors of local, national, and regional economies.

OIG conducted an audit to determine whether USAID/Nigeria had implemented its microfinance activities efficiently and achieved planned results.

OIG found that the mission complied with the requirements regarding efficiency and cost-effectiveness in the Microenterprise Results and Accountability Act of 2004. OIG also found that USAID/Nigeria's microfinance activities achieved planned results by

exceeding the targets for 9 of 11 indicators, and meeting the targets for the remaining 2 indicators. For example, more than 13,000 loans were disbursed to microfinance institutions, exceeding the target of 9,000. However, the mission did not ensure that eligibility conditions were met before agreements were signed with microfinance institutions, according to USAID guidance. Also, USAID/Nigeria did not verify the microfinance data for fiscal year 2006 activities included in its annual report to USAID/Washington, and underreported the value of its loans by \$13.2 million.

OIG made three recommendations: developing procedures and guidance to ensure compliance with USAID eligibility requirements, correcting the erroneous data, and expanding its local guidance for reporting data to USAID/Washington.

Management decisions have been reached on all recommendations, and final action has been taken on one.

*(Audit Report No. 7-620-08-002-P)*



Photograph of a proprietor, in front of his greenhouse, who received a microloan under the Small Business Credit and Assistance Project.



Photograph of bottles of olive oil being prepared for export by a business that was receiving technical assistance under the Enterprise Development and Export Market Services Project.

## PRIVATE SECTOR COMPETITIVENESS

### USAID/Albania’s Economic Restructuring and Agriculture Development Program Is Achieving Results, but It Can Be Improved

USAID/Albania’s Economic Restructuring and Agriculture Development Program seeks to support economic growth and poverty reduction in Albania by promoting private enterprise development through training, technical assistance, and increased access to financial capital. As of September 2007, the program consisted of seven projects with a total funding level of approximately \$33 million.

OIG conducted an audit to determine whether the program achieved its planned results. OIG determined that the program achieved most of its expected results for the activities tested. The program was achieving its overall objectives and benefiting a number of businesses, resulting in improved quality control and marketing, greater availability of economic information, better access to financial capital for startup and expansion, and increased domestic and regional sales.

However, OIG identified activities that did not make satisfactory progress. Specifically, the project was not meeting its planned targets relating to the volume of loans resulting from USAID-sponsored loan guarantees being issued to micro, small, and medium-sized enterprises. OIG determined that the level of actual activity was satisfactory, but that the projected targets were set higher than industry standards.

OIG recommended that USAID/Albania develop revised targets that are consistent with industry standards. Final action has been taken on this recommendation.

*(Audit Report Number 8-182-08-001-P)*



## Strategic Goal 2:

### Protect U.S. foreign assistance programs and operations from fraud, waste, and abuse

Another of OIG's responsibilities under the Inspector General Act of 1978, as amended, is to prevent and detect fraud and abuse in USAID, USADF, and IAF programs and operations. Through the conduct of audits and investigations, as well as training and outreach, OIG identifies and addresses any vulnerabilities and integrity concerns that place USAID, USADF, and IAF programs at risk. The following examples demonstrate how OIG reduces U.S. foreign assistance programs' exposure to fraud, waste, and abuse.

## STRENGTHENING MANAGEMENT CAPABILITIES

### PLANNING AND ACCOUNTABILITY

#### **OIG Issued an Unqualified Opinion on USAID's Financial Statements; However, Improvements Are Needed**

OIG issued an unqualified opinion on USAID's fiscal years 2007 and 2006 financial statements and reported five significant deficiencies in internal controls.

Significant deficiencies were reported in the following areas: controls over interagency reporting, accounting for loans receivable, reporting on foreign currency transactions, reconciliation of intragovernmental transactions, and reconciliation of fund balance with the U.S. Treasury.

OIG recommended that USAID (1) develop agreements with other Federal Government agencies to help ensure that budgetary and proprietary information reported by the recipient agencies are compatible, (2) annually update and validate its transaction codes to help ensure that information provided by its loan services provider is accurately reported, and (3) implement controls to prevent the authorizing of loan write-offs before appropriations are transferred to USAID by the Office of Management and Budget.

OIG made three recommendations, and management decisions have been reached on all recommendations.

*(Audit Report No. 0-000-08-001-C)*

#### **OIG Identified \$29 Million in Questioned Costs**

OIG oversees audit work conducted by Federal and non-Federal auditors and transmits Defense Contract Audit Agency reports conducted for OIG to USAID management for appropriate action. In addition, OIG performs oversight of non-Federal auditors who perform audits of U.S.-based nonprofit and foreign organizations that receive USAID funds, and conducts quality control reviews to determine if the audits comply with U.S. Government requirements. During this period, OIG reviewed 165 audit reports that identified about \$29 million in questioned costs, covering about \$1.7 billion audited. OIG also issued seven quality control review reports.

#### **Investigation Leads to Over \$1 Million Bill for Collection from USAID Contractor**

USAID issued a \$1,046,253 bill for collection to a U.S.-based contractor for failing to obtain a USAID contracting officer's approval prior to the long-term leasing of non-U.S.-made vehicles, as the USAID contract had required. OIG's investigation uncovered that the contractor entered into the leases on a noncompetitive, exclusive basis without the requisite source origin waiver.

#### **Investigation Leads to Arrest of Relief Official**

On December 14, 2007, a U.S. magistrate judge signed a criminal complaint and issued an arrest warrant for the former financial director of a USAID-funded nonprofit foundation that supports, trains, and houses South American citizens displaced by violence. OIG special agents made the arrest for the violation of 18 U.S.C. § 666 (theft of U.S. program funds).

According to the criminal complaint, the former official embezzled more than \$214,800 and used the funds to purchase, among other things, a condominium and furniture for personal use. The embezzlement scheme went undetected because the financial director falsified information within the company's financial statements.

### **Investigation Leads to Arrest**

OIG initiated an investigation after it was reported that a USAID/Iraq Office of Foreign Disaster Assistance grantee awarded several competitively bid tent procurement contracts to a single company.

A review of the bid documents revealed that the same three Iraqi vendors submitted bids for all six contracts. All of the bids appeared to be identical--submitted in the same format and verbatim language--and included notably similar drawings of tents. The six contracts in question totaled \$753,000.

An OIG investigator in Iraq, working closely with the Iraqi Economic Crimes Division (ECD), provided a fact statement on the procurement fraud scheme. An Iraqi judge then issued an arrest warrant through the Central Criminal Court of Iraq for an individual involved in the scheme. OIG continues to work with investigators of the ECD to bring the case to prosecution.

Additionally, OIG has three outstanding arrest warrants issued by Iraqi judges in three separate fraud cases in which they are working jointly with the ECD.

### **Foreign Service National Terminated for Cause in Kabul**

An FSN was terminated as a result of an OIG investigation. The former project management specialist facilitated the employment of dozens of friends, family members, and third-party contacts within the USAID mission. Candidates aided by the project manager were told to lie on their employment applications. The FSN also offered to furnish several of the applicants with the interview questions should they be selected for an interview. In addition, the FSN provided other candidates' applications to friends for use as templates and offered to help potential grant applicants with their proposals. One of the friends assisted by the FSN had already won a USAID procurement contract.

### **OIG Conducts Financial Management Training**

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 both 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 6 countries to about 400 individuals.

### **OIG Conducts Fraud Awareness Training**

As part of its proactive strategy, the OIG conducts fraud awareness training for USAID employees, contractors, grantees and others. The purpose of this training is to alert personnel to fraudulent schemes and practices so that they can prevent or reduce fraud in USAID programs and operations. In addition, the OIG promotes its hotline and advises attendees of methods and procedures to report potential fraud, waste, or abuse.

The following table is a summary of fraud awareness training provided during this reporting period.

**FRAUD AWARENESS BRIEFINGS CONDUCTED WORLDWIDE  
AS OF MARCH 31, 2008**

Month	Location	Sessions	Attendees	Professional Affiliation
<b>OCT</b>	Baghdad, Iraq	1	20	USAID Personnel
	Washington, DC	1	11	USAID Personnel
	Cairo, Egypt	1	12	USAID Personnel
<b>NOV</b>	Baghdad, Iraq	1	6	U.S. Army Infantry Officers
	Washington, DC	1	17	USAID Personnel
	San Salvador, El Salvador	1	30	Inter-American Foundation
<b>DEC</b>	Bamako, Mali	1	37	USAID Personnel
	Cairo, Egypt	1	23	USAID Personnel
<b>JAN</b>	Baghdad, Iraq	1	29	USAID Personnel
	Baghdad, Iraq	1	21	USAID Iraq Provincial Reconstruction Team
	Washington, DC	1	31	USAID Personnel
	San Salvador, El Salvador	1	229	NGO Personnel
<b>FEB</b>	Washington, DC	1	29	USAID Personnel
	Washington, DC	1	18	USAID Personnel
	Lusaka, Zambia	2	140	USAID Personnel
<b>MAR</b>	Washington, DC	5	79	USAID Personnel
	<b>TOTAL</b>	<b>21</b>	<b>732</b>	

**SECURITY**

**USAID Did Not Fully Implement Homeland Security Presidential Directive 12**

On August 27, 2004, the President signed Homeland Security Presidential Directive 12 (HSPD-12), which required the development and implementation of a mandatory Governmentwide standard for secure and reliable forms of identification for Federal employees and contractors to access federally controlled facilities and information systems. In August 2005, the Office of Management and Budget issued memorandum M-05-24, *Implementation of Homeland Security Presidential Directive (HSPD) 12—Policy for a Common Identification Standard for Federal Employees and Contractors*, to executive branch agencies, with instructions and timeframes to implement selected HSPD-12 requirements.

OIG conducted an audit of USAID’s Implementation of Selected Homeland Security Presidential Directive 12 Requirements for Personal Identity Verification of Federal Employees and Contractors to determine whether selected HSPD-12 requirements were being

met. OIG assessed USAID’s progress on selected HSPD-12 requirements and milestones due in calendar years 2007 and 2008.

OIG found that USAID did not fully comply with personal identity verification requirements, did not meet the target date to issue new Federal identity credentials to current employees and contractors in 2007, and will not meet the 2008 target date. OIG recommended that USAID develop and document an implementation plan for personal identity verification and submit the plan to the Office of Management and Budget.

A management decision has been reached on this recommendation.

*(Audit Report No. A-000-08-004-P)*



## Strategic Goal 3: Continually improve OIG functions and operations

Internal OIG readiness is essential in order to realize effective results in terms of OIG's commitment to strengthen the efficiency, economy, and effectiveness of USAID, USAF, and IAF's programs and operations and to protect them from fraud, waste, and abuse. It requires constant attention to and improvement of OIG's infrastructure to provide an organizational foundation that reduces risk to OIG staff security, systems, and, ultimately, effectiveness. Critical management systems include those related to staff and organizational competency and performance and information management.

### **EMPLOYEE SAFETY AND SECURITY**

#### **U.S. Government Contractor Pays \$15 Million Settlement to the U.S. Government for Sale of Defective Bulletproof Vests**

On October 29, 2007, a U.S. Government contractor agreed to pay a \$15 million settlement to the United States for its role in the manufacture and sale of defective Zylon bulletproof vests and body armor to Federal, State, local and tribal law enforcement agencies. USAID OIG was the recipient of defective body armor and is a part of the multiagency taskforce investigating the matter.

The manufacturer purchased and used defective, subgrade ballistic fabric for the construction of bulletproof vests. From 1996 to 2005, it wove "Red Thread" Zylon fabric into body armor and vests, although the fabric degrades faster when exposed to heat, light, and humidity. The United States asserts that the company either knew of or recklessly failed to determine the defective nature of the "Red Thread" Zylon. The manufacturer disputes these claims, but entered into settlement to mitigate litigation expenses, delays, and inconveniences.

In compromise, the manufacturer has also agreed to cooperate in the Government's ongoing investigation of other parties that manufacture or distribute "Red Thread" products.

#### **OIG Position Sensitivity and Risk Review**

During this reporting period, OIG completed an internal review of position sensitivity and public trust risk level requirements for all U.S. direct hire positions. The objectives of the review were to (a) ensure compliance with Executive Order 12968, which requires that the number of employees eligible for access to classified information shall be kept to the minimum required for the conduct of agency functions; and (b) ensure compliance with 5 CFR 731, which requires all competitive service positions to be designated at a risk level consistent with its potential for adverse impact to the integrity and efficiency of Government service.

The review resulted in the identification of specific key positions requiring high-level security clearances and a significant reduction in the level of security clearance requirements for OIG positions overall. On April 1, 2008, the Inspector General formally approved OIG position sensitivity and public trust level designations and action is being taken accordingly. Though the primary benefit of this review is the reduced risk of security infractions associated with a highly cleared workforce, personnel security cost reductions and more timely staff recruitment and placement are expected.

## **EFFICIENCY THROUGH AUTOMATION**

Two recent significant automation efforts undertaken to make the audit and investigative processes more efficient are described below.

### **Audit Information Management System (AIMS)**

USAID/OIG has initiated its new Audit Information Management System (AIMS) to track OIG's audit recommendations and USAID's management decisions. OIG's in-house information technology experts and audit subject matter experts designed and developed the system to create statutorily required reports for Congress. The new system will improve efficiencies by allowing domestic and overseas users the benefit of real-time information and search capacity. It will also allow for the future possible integration of both audit and investigative databases. When fully operational, AIMS will include all audit report findings, recommendations, and management decisions, along with associated cost information.

### **Criminal Law Enforcement Records System (CLERS)**

On March 1, 2008, OIG launched its paperless, computerized Criminal Law Enforcement Records System (CLERS), a Web-based case file management system used to store and process all case-related information and statistics in connection with OIG investigations. When fully operational, investigators will be afforded access to case data generated prior to the implementation of CLERS that may be relevant to ongoing investigations.



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**REPORTING  
REQUIREMENTS**



## USAID FINANCIAL AUDIT REPORTS ISSUED October 1, 2007 through March 31, 2008

Report Number	Date of Report	Report Title	Amount of Findings (\$000s)	Type of Findings
		<b>--PROGRAMS AND OPERATIONS--</b>		
0-000-08-001-C	11/14/07	Audit of USAID's Financial Statements for Fiscal Years 2007 and 2006		
		<b>--FOREIGN-BASED ORGANIZATIONS--</b>		
I-504-08-001-D	10/04/07	Close-Out Audit of the Fund Accountability Statement of Maurice Solomon And Company Under Contract No. 504-C-00-05-00105-00 for the period from May 9, 2005 to April 30, 2007		
I-511-08-001-R	10/05/07	Independent Auditor's Report for the Year Ended December 31, 2002; Vice Ministry of Alternative Development Executing Entity: Neighbour Roads Unit - Yungas Grant Agreement for the Strategic Objective of Alternative Development USAID No. 511-0643		
I-526-08-002-R	10/05/07	Audit of Program No. 526-A-00-00-00125-00, Managed by the Fundacion Para el Desarrollo Sustentable del Chaco for the Year Ended December 31, 2006		
I-527-08-003-R	10/11/07	Audit on the Fund Accountability Statement Consolidated of Cooperative Agreement No. 527-G-00-99-00321-00 Houses for Homeless Children and Adolescents, for the Period October 1, 2005 to September 30, 2006 and Cooperative Agreement No. 527-A-00-06-00017-00 Sustainable Development Without Coca in Peruvians Coca Growers Valleys, for the Year Ended December 31, 2006		
I-511-08-004-R	10/11/07	Independent Auditor's Report for the Period From January 1 to December 31, 2006; Research, Studies and Services Center Cooperative Agreements USAID No. 511-A-00-98-00158-00 and USAID No. 511-A-00-04-00298-00		
I-527-08-005-R	10/11/07	Financial Audit of USAID Grant Agreement No. 527-0391; Confronting the Threats of Emergent and Re-Emergent Diseases; "Project VIGIA," Period 2006		
I-511-08-006-R	10/12/07	Independent Auditor's Report for the Year Ended December 31, 2003; Vice Ministry of Alternative Development, Executing Entity, Neighbor Roads Unit - Chapare; Grant Agreement for the Strategic Objective of Alternative Development No. 511-0643	509	QC
I-511-08-007-R	10/12/07	Independent Auditor's Report for the Year Ended December 31, 2004; Regional Alternative Development Program - Chapare, USAID Grant Agreement Number 511-0643	15	QC
I-511-08-008-R	10/12/07	Independent Auditor's Report for the Year Ended December 31, 2002; Vice Ministry of Alternative Development Executing Entity: Neighbour Roads Unit - Chapare Grant Agreement for Strategic Objective of Alternative Development USAID No. 511-0643		

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-527-08-009-R	10/15/07	Financial Audit of the Projects Financed by the United States Agency for International Development (USAID) Administered by the PRISMA Benevolent Association and the PRISMA Benevolent Association Institutional Financial Statements, for the Period Between January 1 and December 31, 2006		
I-511-08-010-R	10/15/07	Independent Auditor's Report for the Year Ended December 31, 2003; Vice Ministry of Alternative Development, Executing Entity, Neighbor Roads Unit - Yungas; Grant Agreement for the Strategic Objective of Alternative Development No. 511-0643		
I-511-08-011-R	10/16/07	Independent Auditor's Report for the Year Ended December 31, 2004; Neighbor Roads Unit - Chapare; Grant Agreement for the Strategic Objective of Alternative Development USAID No. 511-0643	669	QC
I-527-08-012-R	10/16/07	Financial Audit of USAID Grant Agreement No. 527-0375; Project "Coverage With Quality," Period 2006		
I-527-08-013-R	10/18/07	Financial Audit of USAID Grant Agreement No. 527-0407; Strengthened Environmental Management Project; Managed by Consejo Nacional del Ambiente, for the Period January - December 2006		
I-521-08-014-R	10/25/07	Audit of the Fund Accountability Statement of the USAID Resources Managed by Fondation Haitienne de L' Enseignement Prive Under Cooperative Agreement No. 521-A-00-99-00070-00 For the Period of August 1, 2005 to July 31, 2006; Financial Statements of the Institution for the Year Ended July 31, 2006		
I-526-08-015-R	10/25/07	Audit of Programs No. 526-A-00-01-00074-00, Civil Society and No. 526-A-00-01-00100-00, Health Decentralization and Community Participation Managed by the Fundacion Comunitaria Centro de Informacion y Recursos Para El Desarrollo for the Year Ended December 31, 2006		
I-526-08-016-R	10/29/07	Audit of Program No. 526-A-00-02-00073-00 Managed by Instituto de Estudios Comparados en Ciencias Penales y Sociales for the Year Ended December 31, 2006	49	QC
I-520-08-017-R	10/29/07	Report of the Independent Auditors, Audit of the USAID Cooperative Agreement No. 520-A-00-05-00084-00 "Sustainability Program," Asociacion Pro-Bienestar de la Familia de Guatemala, January 1, Through December 31, 2006		
I-520-08-018-R	10/29/07	Close-out Audit of the PL-480 Title II Commodities Program, Agreement No. FP-A-00-03-00015-00, Asociacion SHARE Guatemala, for the Ten Months Ended on October 31, 2006		
I-527-08-019-R	10/29/07	Financial Audit of USAID Strategic Objective Grant Agreement No. 527-0412, "Improve Health for High Risk Population Project," Managed by the Ministry of Health through the Programa de Administracion de Acuerdos de Gestion and by the Office of General Administration for the Period January 1, 2005 - December 31, 2006	12 12	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-511-08-020-R	11/01/07	Asociacion de Proteccion a la Salud Santa Cruz - Bolivia, Social Marketing - Cooperation Agreement No. 511-A-00-02-00295-00 and Partners for the Development - Cooperation Agreement No. 511-A-00-02-00261-00; Independent Audit Report for the Exercise Between January 1 and December 31, 2006	335 86	QC UN
I-522-08-021-R	11/07/07	Audit of the USAID Resources for the Program to Strengthening of Democratic Processes in Honduras; Cooperative Agreement No. 522-A-00-06-00302-00 Administered by the Federacion de Organizaciones Para el Desarrollo de Honduras From October 1, 2005 Through September 30, 2006	271 260	QC UN
I-526-08-022-R	11/15/07	Audit of the Grant Agreement No. 526-A-00-04-00027-00 Program Good Governance and Anti-Corruption, Managed by Alter Vida Association, for the Year Ended December 31, 2006	5	QC
I-511-08-023-R	11/26/07	Financial Audit of USAID Cooperative Agreement No. 511-A-00-98-00156-00, "Integral Health Primary Care Program - Agreement Extension No. 511-0568-A-00-5028-00: Reproductive Health Program - Rural Component (Close-out Audit) and USAID Cooperative Agreement No. 511-A-00-05-00113-00: Communitarian Health Project," Managed by the Integral Health Coordination Program, for the Year Ended on December 31, 2006	459	QC
I-519-08-024-R	11/15/07	Financial Audit of the Strengthening Health and Basic Education, USAID Cooperative Agreement No. 519-A-00-06-00033-00, Managed by Fundacion Empresarial Para el Desarrollo Educativo for the Period From January 20 to December 31, 2006		
I-523-08-025-R	12/03/07	Report on the Fund Accountability Statement in Accordance With the Agreement Made Between the Mexican Nature Conservation Fund and the United States Agency for International Development for the National Enabling Environment for Mexico Program for the Period January 1, 2006 to February 28, 2007		
I-520-08-026-R	12/03/07	Financial Audit of the "Quality Assurance and Small Business Development" Program, USAID Cooperative Agreement No. 520-A-00-06-00105-00, Managed by Fundacion Apoyo a la Generacion de Ingresos Locales for the Period From Beginning of Operations (June 21, 2006) to December 31, 2006		
I-517-08-027-R	12/21/07	Financial Audit of the Consolidation and Expansion of Opportunities for Citizen Participation and Political Culture, USAID Grant Agreement No. 517-A-00-03-00105-00, Managed by Participacion Ciudadana for the Period September 1, 2004 to August 31, 2005		
I-511-08-028-R	01/15/08	Centro de Promocion de Tecnologias Sostenibles, Grant Agreement USAID No. 511-A-00-02-00282-00, Independent Auditor's Report, for the Year Ended December 31, 2006	2 2	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-522-08-029-R	01/15/08	Closeout Audit of the Project "Support and Strengthening of the Small and Medium Handcrafts Producers," USAID/ Honduras Cooperative Agreement No. 522-A-00-04-00464-00, Managed by Fundacion AMBOS for the Period October 1, 2004 to February 28, 2007		
I-522-08-030-R	01/16/08	Closeout Audit of USAID Resources Managed by Instituto Nacional de Estadistica Under Grant Agreement No. 522-0433, Project for the Performance of the Demographic and Health Poll, for the Period August 10, 2005 to September 30, 2007		
I-517-08-031-R	01/16/08	Financial Audit of the Consolidation and Expansion of Opportunities for Citizen Participation and Political Culture, Project No. 517-A-00-03-00105-00, and Permanent Program of Formation of Young People Leaders of the Political Parties of the Dominican Republic, Project No. 517-A-00-05-00111-00, Managed by Participation Ciudadana, for the Period September 1, 2005 to August 31, 2006		
I-527-08-032-R	01/23/08	Fund Accountability Statement of the Cooperative Agreement No. EDG-A-00-02-00036-00, "Centro Andino de Excelencia Para la Capacitacion de Maestros" ("Andean Center of Excellence for Teacher Training") Financed Through USAID, Managed by Universidad Peruana Cayetano Heredia for the Period October 1, 2005 to September 30, 2006	6 6	QC UN
I-522-08-033-R	01/22/08	Financial Statements Audit of the "Expanding Access to Family Planning for Marginalized Rural Populations" Program, USAID Cooperative Agreement No. 522-G-00-06-00-304-00, Managed by Asociacion Hondurena de Planificacion de Familia, for the Period From January 1 to December 31, 2006		
I-521-08-034-R	01/23/08	Audit of the Fund Accountability Statement of USAID Resources Under Cooperative Agreement No. 521-A-00-04-00040-00, Managed by the Child Health Institute, EMMUS-IV Project, for the Period From January 1, 2006 to May 31, 2007		
I-538-08-035-R	01/28/08	Fund Accountability Statement Audit of USAID Resources, Managed by the Caribbean Community Secretariat Under Regional Strategic Objectives Grant Agreement Nos. 538-009-01 and 538-010-01, for the Period October 1, 2005 to December 31, 2006		
I-527-08-036-R	01/30/08	Audit of the Fund Accountability Statement of the Sub Agreement Frame "Reinforcement of PDA" Program, Managed by Proyecto Especial de Control y Reduccion de los Cultivos de Coca en el Alto Huallaga, USAID Grant Agreement DCOE 527-0404, for the Year Ended December 31, 2006		
I-532-08-037-R	02/05/08	Closeout Audit of USAID Resources Managed by People's Action for Community Transformation Under the Uplifting Adolescents Project II, Cooperative Agreement No. 532-A-00-01-00002-00, for the Period July 1, 2004 to July 31, 2005	908 902	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-517-08-038-R	02/05/08	Audit of the Fund Accountability Statement for Two Projects, Cooperative Agreement No. 517-A-00-05-00108-00 and Grant Agreement No. 517-G-00-04-00119-00, Managed by the Human Trafficking Fundacion Institucionalidad y Justicia, Inc., for the Year Ended December 31, 2006		
I-517-08-039-R	02/06/08	Financial Audit of the Activities to Improve Teacher Effectiveness, Cooperative Agreement No. 517-A-00-06-00102-00, Administered by Pontificia Universidad Catolica Madre y Maestra, for the Period From January 18, 2006 to June 30, 2007		
I-524-08-040-R	02/13/08	Closeout Audit of the Project "Nicaraguan Handicraft for Export Alliance," Cooperative Agreement No. 524-A-00-07-00005-00, Managed by Fundacion AMBOS, for the Period February 23 to November 30, 2007		
4-623-08-001-N	11/21/07	Agency Contracted Audit of USAID Resources Managed by The Common Market for Eastern and Southern Africa (COMESA) Under Limited Scope Grant Agreement (LSGAs) Numbers 6231001-80001 and 6231001-80002 (close-out audits) and Strategic Objective Grant Agreements (SOAGs) Numbers 6231005.01-3-30001 and 6231005.01-3-30002 for the period January 1, 2003 to December 31, 2005	461 434	QC UN
4-623-08-001-R	10/05/07	Audit of USAID Resources Managed by Regional Centre for Quality of Health Care (RCQHC), under the Limited Scope Grant Agreement Number 6230010.40-00002 for the period July 1, 2005 to June 30, 2006	154 113	QC UN
4-612-08-002-N	01/25/08	Agency Contracted Audit of USAID Resources Managed By The National Smallholder Farmers Association of Malawi (NASFAM) Under Cooperative Agreement Number 690-A-00-04-00087-00 for the Period October 1, 2003 to September 30, 2005	296 224	QC UN
4-656-08-002-R	10/05/07	Audit of The Foundation for Community Development (FDC) for the USAID Cooperative Agreement Number 656-A-00-04-00041-00 for the Period September 21, 2004 to September 30, 2005	195	QC
4-663-08-003-N	01/31/08	Agency Contracted Audit of USAID Resources Managed by Tigray Development Association (TDA) Under Cooperative Agreement No. 663-A-00-02-00321-00 Basic Education Strategic Objective (BESO-II) for the year ended June 30, 2005	155 155	QC UN
4-696-08-004-N	02/04/08	Agency Contracted Close-out Audit of USAID Resources Managed by the Forum for African Women Educationalists (FAWE) Under Grant Agreement No. 623-G-00-04-00059--00 for the period August 1, 2003 to January 31, 2005	33 19	QC UN
4-674-08-004-R	12/20/07	Recipient Contracted Audit of USAID Resources Managed by University of Botswana - The Botswana Education, Democracy and Development Initiatives (EDDI) Project Under the Limited Scope Grant Agreement No. 690-G-0302-01-00 for the Period December 1, 2000 to March 31, 2003	1,187 1,038	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
4-617-08-005-N	03/25/08	Agency Contracted Audit of USAID Resources Managed by the AIDS Information Centre (AIC) Under the Uphold Sub-Grant Number 35986-0549-2011 for the Period January 1, 2003 to June 30, 2005	4,740 4,475	QC UN
4-621-08-005-R	01/10/08	Audit of USAID Resources Managed by the Government of the United Republic of Tanzania's Primary Health Care Institute (PHCI) Iringa Project under Strategic Objective Grant Agreement No. 621-0001-01, Implementation Letter No. 75 for the Period July 1, 2005 to June 30, 2006		
4-615-08-006-R	01/16/08	Recipient Contracted Audit of USAID Resources Managed by Export Promotion Council (EPC) under the Limited Scope Grant Agreement No. 615-007-LSGA-003 for the Period May 23, 2005 to June 30, 2006	324	QC
4-623-08-007-R	01/23/08	Recipient Contracted Audit of USAID Resources Managed by Commonwealth Regional Health Community for East, Central and Southern Africa (CRHC-ECSA) under the Limited Scope Grant Agreement No. 6980483.23-80003 for the year ended June 30, 2006		
4-621-08-008-R	01/25/08	Audit of USAID Resources Managed by the Ministry of Health and Social Welfare-Centre for Educational Development in Health Arusha (CEDHA) under the Strategic Objectives Grant Agreement No. 621-000-01, Implementation Letters No. 63/66 and 68 for the Period August 1, 2004 to June 30, 2005		
4-000-08-009-R	02/04/08	Recipient-Contracted Audit of USAID Agreements GPO-A-00-05-00007-00 (ABY) and GPO-A-00-05-00014-00 (OVC) with Hope worldwide South Africa for the period January 1 to December 31, 2005	633 25	QC UN
4-656-08-010-R	02/07/08	Audit of USAID Resources Managed by Forum Empresarial Para o Meio Ambiente (FEMA) under the Cooperative Agreement No. 656-A-00-00-00065-00 for the Year Ended September 30, 2003	3	QC
4-623-08-011-R	02/11/08	Audit of the Association for Strengthening Agricultural Research in Eastern and Central Africa (ASARECA) Under Cooperative Agreement Number 623-A-00-02-00095-00 for the Year Ended December 31, 2006	25	QC
4-615-08-012-R	02/22/08	Audit of the USAID Grant to Nature Kenya under Award Number CA-623-A-00-03-00038-00 for the Period from January 1, 2005 to December 31, 2006	703 697	QC UN
4-674-08-013-R	02/25/08	Audit of USAID Cooperative Agreement No. 674-A-00-02-00012-00 with Business Against Crime (BAC) from June 1, 2005 to May 31, 2006	392 353	QC UN
4-615-08-014-R	02/25/08	Audit of the USAID Grant to Kenya Agricultural Research Institute (KARI) under USAID Strategic Objective and Development Assistance Grant Agreement Number 615-007 (PIL No. 3), Project Number 615-007 (PIL No. 7) and Project No. 615-0268 (PIL No. 51) for the year ended June 30, 2006		
4-623-08-015-R	02/28/08	Audit of the Centre for African Family Studies (CAFS) Under Cooperative Agreement Number 623-A-00-02-00107-00 for the Year Ended December 31, 2006	25 25	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
4-612-08-016-R	03/03/08	Audit of USAID Resources Managed by the National Smallholder Farmers Association of Malawi (NASFAM) under Cooperative Agreement Number 690-A-00-04-00087-00 for the period from October 1, 2005 to September 30, 2006	86 34	QC UN
4-674-07-017-R (Revised)	12/11/07	Revised Transmission of the Recipient-Contracted Audit of USAID Subagreement M5-G-002 with Hope worldwide South Africa for the Period January 1 to December 31, 2005	102 102	QC UN
4-615-08-017-R	03/07/08	Recipient Contracted Close-Out Audit of USAID Award No. 623-A-00-03-00041-00 Under Lea Toto Project to The Children of God Relief Institute Limited for the period August 20, 2003 to June 30, 2006		
4-615-08-018-R	03/07/08	Recipient Contracted Audit of USAID Award No. 623-A-00-06-00037-00 under Lea Toto Project to the Children of God Relief Institute Limited for the period July 1, 2006 to June 30, 2007		
4-617-08-019-R	03/07/08	Recipient Contracted Audit of USAID Cooperative Agreement No. 617-A-00-05-00010-00 to Hospice Africa Uganda for the year ended March 31, 2007		
4-623-08-020-R	03/25/08	Recipient Contracted Audit of USAID Resources Managed by Inter-Governmental Authority on Development (IGAD)/Conflict Early Warning and Response Mechanism (CEWARN) Under Limited Scope Grant Agreement Award No. 6231006.01 – 40002 for the Year Ended December 31, 2006	520 520	QC UN
5-388-08-001-R	10/17/07	Financial Audit of USAID/Bangladesh Cooperative Agreement No. 388-A-00-97-00032-00, Managed by the International Centre for Diarrhoeal Disease Research, Bangladesh (ICDDR,B), for the Period from January 1, 2003, to December 31, 2003		
5-388-08-002-R	10/17/07	Financial Audit of USAID/Bangladesh Cooperative Agreement No. 388-A-00-97-00032-00, Managed by the International Centre for Diarrhoeal Disease Research, Bangladesh (ICDDR,B), for the Period from January 1, 2004, to December 31, 2004	30	QC
5-493-08-003-R	10/30/07	Financial Audit of the Accelerating Economic Recovery in Asia (AERA) Program, Managed by Kenan Foundation Asia (Kenan), USAID Cooperative Agreement No. 442-A-00-99-00072-00, for the Year Ended September 30, 2006	18	QC
5-493-08-004-R	11/05/07	Financial Audit of USAID Funds Managed by the Asian Disaster Preparedness Center for the Period from January 1, 2005, to December 31, 2005	12	QC
5-367-08-005-R	11/20/07	Financial Audit of the Program Enhancement of Emergency Response (PEER), USAID/Nepal Cooperative Agreement No. 367-A-00-03-00075-00, Managed by the National Society for Earthquake Technology-Nepal (NSET), for the Period from October 1, 2005, to September 30, 2006	7	QC
5-442-08-006-R	11/28/07	Financial Audit of the Institutional Development and Service Delivery Support Project, USAID/Cambodia Cooperative Agreement No. 442-A-00-99-00033-00, Managed by the Reproductive Health Association of Cambodia, for the Period from January 1, 2006, to December 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
5-483-08-007-R	12/07/07	Closeout Audit of the Development of Sustainable Aquaculture Project, Cooperative Agreement No. 388-A-00-00-00068-00, Managed by the WorldFish Center for the Period from January 1, 2005, to July 31, 2005	7	QC
5-386-08-008-R	01/09/08	Financial Audit of the AVERT Project, USAID/India Project No. 386-0544, Managed by the AVERT Society, for the Period from April 1, 2005, to March 31, 2006	59	QC
5-493-08-009-R	01/15/08	Financial Audit of USAID Funds Managed by the Asian Disaster Preparedness Center for the Period from January 1, 2006, to December 31, 2006		
5-492-08-010-R	01/18/08	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 January 1, 2006, to December 31, 2006		
5-442-08-011-R	02/08/08	Financial Audit of Institutional Development/Maternal/Child Health/Reproductive Health, USAID/Cambodia Cooperative Agreement No. 493-A-00-04-00005-00, Managed by Reproductive and Child Health Alliance, for the Year Ended December 31, 2006		
5-388-08-012-R	02/21/08	Financial Audit of USAID/Bangladesh Cooperative Agreement No. 388-A-00-97-00032-00, Managed by the International Centre for Diarrhoeal Disease Research, Bangladesh (ICDDR,B), for the Period from January 1, 2005, to December 31, 2005	5	QC
5-388-08-013-R	02/22/08	Closeout Audit of USAID/Bangladesh Cooperative Agreement No. 388-A-00-97-00032-00, Managed by the International Centre for Diarrhoeal Disease Research, Bangladesh (ICDDR,B), for the Period from January 1, 2006, to June 30, 2006		
5-388-08-014-R	02/25/08	Closeout Financial Audit of USAID/Bangladesh Cooperative Agreement No. 388-G-00-02-00125-00, Managed by the International Centre for Diarrhoeal Disease Research, Bangladesh (ICDDR,B), for the Period from September 26, 2002, to September 30, 2004		
5-492-08-015-R	03/27/08	Financial Audit of the Project 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 (AdMU), for the Period from April 1, 2006, to March 31, 2007		
5-442-08-016-R	03/27/08	Financial Audit of the Support to Documentation Center of Cambodia, USAID/Cambodia Cooperative Agreement No. 486-A-00-04-00012-00 and Victim of Torture, Asia Foundation Sub-grant Agreement No. 05-551-05-12504, Managed by the Documentation Center of Cambodia (DC-Cam), for the Years Ended December 31, 2006 and 2005	8	QC
6-278-08-001-R	02/28/08	Audit of the Fund Accountability Statement of USAID Resources Managed by Business Development Center Under Cooperative Agreement Number 278-A-00-06-00311-00, "TATWEER" Program, for the Period From November 21, 2005, to November 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
6-263-08-002-R	03/04/08	Audit of USAID Resources Managed and Expenditures Incurred by the Customs Reform Unit, USAID/Egypt Grant Agreement No. 263-0284, Implementation Letter No. 3, for the Period From January 1, 2006, to June 30, 2007		
6-263-08-003-R	03/30/08	Close-out Audit of USAID Resources Managed and Expenditures Incurred by the Ministry of Health and Population, Under Implementation Letter No. 2, Improving and Sustaining Population Program, Under Grant Agreement No. 263-0287, Element No. 5, for the Period From July 1, 2004, to December 31, 2005		
6-294-08-006-N	03/11/08	Audit of the Fund Accountability Statement of USAID Resources Managed by American Jewish Joint Distribution Committee, Under Award No. 294-G-00-05-00222-00, Child Rehabilitation Initiative for Safety and Hope Project, for the Period from September 2, 2005, to September 1, 2006		
7-688-08-001-R	12/13/07	Audit of Local Currency Expenses of the Direction Administrative et Financiere High Impact Health Services, Managed by the Ministry of Health, Mali, Grant Agreement No. 688-006-00, for the Period of October 1, 2003 through September 30, 2006	55 19	QC UN
7-685-08-001-N	11/30/07	Audit of the USAID Resources Managed by ASACASE under the Sustainable Increase of Income Generating Activities in Selected Sectors (No. 685-A-00182-00) for the Period August 2001 to August 2004 and the Casamance Recovery Development Program (No. 685-A-00-03-00104) in Senegal for the Period August 2003 to November 2005	519 498	QC UN
7-688-08-002-R	12/28/07	Audit of Local Currency Expenses Incurred by the Ministry of Education under the Youth Strategic Objective Agreement (SOAG) No. 688-0007, Mali for the Period of July 1, 2003 through June 30, 2005	12 12	QC UN
8-000-08-001-R	10/19/07	Audit of Seven USAID-Funded Programs Implemented by Solidarites, for the Year Ended December 31, 2006		
8-000-08-002-R	10/22/07	Audit of the Association of Volunteers in International Service Rwanda for the Period April 4, 2005 through March 31, 2006		
8-000-08-003-R	10/23/07	Audit of the Association of Volunteers in International Service Kenya for the Period April 1, 2005 through March 31, 2006		
8-000-08-004-R	10/23/07	Audit of the Association of Volunteers in International Service Uganda for the Period April 1, 2005 through March 31, 2006		
8-000-08-005-R	10/25/07	Audit of The Tuberculosis Coalition for Technical Assistance, under USAID Award No. HRN-A-00-00-00018-00, for the Year Ended September 30, 2004	1,930 1,875	QC UN
8-000-08-006-R	10/29/07	Audit of The Tuberculosis Coalition for Technical Assistance, Under USAID Award No. HRN-A-00-00-00018-00, for the Year Ended September 30, 2005	2,587 2,546	QC UN
8-000-08-007-R	12/05/07	Audit of Premiere Urgence, Under Multiple USAID Agreements, for the Year Ended June 30, 2006	3 2	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
8-118-08-008-R	12/06/07	Audit of USAID-Funded Program Implemented by the Foundation for Information Policy Development in 2006		
8-118-08-009-R	12/12/07	Audit of USAID-Funded Programs Implemented by the Siberian Civic Initiatives Support Center in 2006		
8-118-08-010-R	12/17/07	Audit of USAID-Funded Programs Implemented by the Regional Public Organization the "Initiative" Kuzbass Center in 2006		
8-118-08-011-R	12/17/07	Audit of USAID-Funded Programs Implemented by the Krasnodar Regional Nonprofit Organization "Southern Regional Resource Center" in 2006		
8-118-08-012-R	12/21/07	Audit of USAID-Funded Programs Implemented by the Center of Fiscal Policy in 2006		
8-000-08-013-R	01/24/08	Audit of Oxfam (GB), Under Multiple USAID Agreements, for the Year Ended April 30, 2004	143 47	QC UN
		<b>--LOCAL CURRENCY TRUST FUND--</b>		
5-492-08-002-N	01/09/08	Financial Audit of USAID/Philippines' Peso Trust Fund for Operating Expenses, for the Period from January 1, 2006, to December 31, 2006		
		<b>--U.S.-BASED CONTRACTORS--</b>		
0-000-08-001-D	10/10/07	Jorge Scientific Corporation, Report on Audit of Fiscal Year 2004 Incurred Costs		
0-000-08-002-D	10/10/07	Land O' Lakes International Development Division, Report on Audit of Fiscal Year 2004 and 2005 Incurred Costs		
0-000-08-003-D	10/10/07	Juarez & Associates, Inc., Report on Audit of Fiscal Year 2004 Incurred Costs		
0-000-08-004-D	10/10/07	Juarez & Associates, Inc., Report on Audit of Fiscal Year 2005 Incurred Costs		
0-000-08-005-D	10/25/07	General Dynamics Network Systems, Inc. - Services Organization, Report on Audit of Fiscal Year 2004 Incurred Costs	32	QC
0-000-08-006-D	11/07/07	The Louis Berger Group, Inc. - International, Follow-Up Audit of Internal Controls of the Accounting System		
0-000-08-007-D	10/29/07	Abt Associates, Inc., Report on Audit of Fiscal Year 2002 Incurred Costs	43	QC
0-000-08-008-D	11/19/07	TCG International, LLC, Report on Audit of Fiscal Year 1999 Incurred Costs	11	QC
0-000-08-009-D	11/19/07	Sigma One Corporation, Report on Audit of Fiscal Year 2004 Incurred Costs		
0-000-08-010-D	11/19/07	JBS International (formerly known as Aquirre International), Report on Audit of Fiscal Year 2004 Incurred Costs for Time and Material Contract No. FAO-I-00-99-00010-00		
0-000-08-011-D	11/19/07	CH2M Hill International Services, Inc. (CHIS), CH2M Hill International, Ltd. (CHIL), CH2M Hill Europe - Middle East Region (EMR), Report on Final Indirect Rates and Corporate Home Office Allocations for Fiscal Year Ended December 31, 2003	307	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
0-000-08-012-D	11/19/07	CH2M HILL International Services, Inc. (CHIS), CH2M HILL International, Ltd. (CHIL), CH2M HILL Europe - Middle East Region (EMR), Report on Final Indirect Rates and Corporate Home Office Allocations for Fiscal Year Ended December 31, 2004	350	QC
0-000-08-013-D	12/17/07	University Research Corporation, LLC/Center for Human Services, Supplement to Report on Audit of Fiscal Year 2003 Incurred Costs	113	QC
0-000-08-014-D	01/18/08	Associates in Rural Development, Inc., Report on Audit of Fiscal Year 2004 Incurred Costs		
0-000-08-015-D	01/18/08	Deloitte Touche Tohmatsu Emerging Markets Group, Ltd., Report on Audit of Fiscal Year 1998 Incurred Costs	2	QC
0-000-08-016-D	01/18/08	PA Government Services, Inc., Report on Audit of Fiscal Year 2000 Incurred Costs	53	QC
0-000-08-017-D	01/18/08	PA Government Services, Inc., Report on Audit of Fiscal Year 2001 Incurred Costs		
0-000-08-018-D	01/18/08	PA Government Services, Inc., Report on Audit of Fiscal Year 2002 Incurred Costs		
0-000-08-019-D	01/18/08	IBM Global Business Services, Public Sector - Federal, Report on Audit of Calendar Year 2004 Incurred Costs	1,131	QC
0-000-08-020-D	01/18/08	John Snow, Inc., Report on Audit of Calendar Year 2003 and 2004 Incurred Costs		
0-000-08-021-D	01/18/08	Deloitte Touche Tohmatsu Emerging Markets Group, Ltd., Report on Audit of Fiscal Year 1999 Incurred Costs		
0-000-08-022-D	01/18/08	Deloitte Touche Tohmatsu Emerging Markets Group, Ltd., Report on Audit of Fiscal Year 2000 Incurred Costs	5	QC
0-000-08-023-D	01/18/08	Deloitte Touche Tohmatsu Emerging Markets Group, Ltd., Report on Audit of Fiscal Year 2001 Incurred Costs		
0-000-08-025-D	02/22/08	Black & Veatch Corporation, Report on Review of Fiscal Year 2003 Incurred Costs		
0-000-08-026-D	02/22/08	Metcalf & Eddy, Inc., Report on Audit of Fiscal Year 2005 Incurred Costs		
0-000-08-029-D	11/19/07	Readiness Management Support L.C., Report on Audit of Equitable Adjustment Claim		
5-497-08-001-D	12/07/07	Evaluation of the Timekeeping and Labor Practices, Policies, and Procedures Employed by Parsons Global Services, Inc. for Employees Working in Indonesia to Implement the Aceh Tsunami Rehabilitation and Reconstruction Program, USAID/Indonesia Contract No. 497-C-00-6-0004-00, for the Period from November 12 to November 21, 2006	2	QC
5-306-08-001-N	11/27/07	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 April 1, 2007, to June 30, 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
5-497-08-002-D	01/07/08	Evaluation of the Timekeeping and Labor Practices, Policies, and Procedures Employed by Chemonics International, Inc. for Their Employees Working in Indonesia, USAID/Indonesia Contract No. AFP I-01-04-00002-00, for the Period from November 14 to November 17, 2006		
6-294-08-001-N	10/29/07	Examination Procedures Related to InterBuilMat, Inc. Compliance With Terms and Conditions of USAID Contract No. 294-C-00-03-00222-00, for the Period From September 17, 2003, to November 30, 2004		
6-294-08-002-N	11/28/07	Examination Procedures Related to Corcel Corp. Compliance with Terms and Conditions of USAID Contract No. 294-C-00-03-00223-00, for the Period from September 17, 2003, to June 30, 2005		
6-294-08-003-N	11/28/07	Examination Procedures Related to Corcel Corp. Compliance with Terms and Conditions of USAID Contract No. 294-C-00-03-00224-00, for the Period from September 17, 2003, to June 30, 2005		
6-294-08-004-N	01/29/08	Close-Out Audit of the Cost Representation Statement of USAID Resources Managed by Financial Markets International, Under Task Order No. PCE-I-806-99-00010-00, Financial Markets Reform Program - Phase II for USAID/ West Bank and Gaza for the Period from October 1, 2005, to July 25, 2006		
6-294-08-007-N	03/24/08	Audit of USAID Resources Managed by Chemonics International Inc. Under Contract No. PCE-I-00-98-00015-00, "Palestinian Integrated Trade Arrangement" Project, for the Period from September 29, 2005, to September 28, 2006	12	QC
8-111-08-001-N	10/25/07	Agency-Contracted Audit of PA Government Services, Inc. - Armenia for Contract Numbers LAG-I-824-98-00005, EPP-I-800-03-10008, and LAG-I-818-99-00019 for Period July 26, 2001 to December 31, 2005	85 65	QC UN
E-267-08-001-D	10/04/07	Audit of Direct Costs Incurred and Billed by Research Triangle Institute Under Contract No. GHS-I-04-03-00028-00 from April 26, 2005 to December 31, 2006	38	QC
E-267-08-002-D	12/17/07	Audit of Costs Incurred and Billed by Sallyport Global Services Ltd. under Its Subcontracts with the Louis Berger Group, Inc. under USAID Contract Nos. 267-C-00-04-00417-00 for the Period September 27, 2004 through September 30, 2005 and 267-C-00-04-00435-00 for the Period August 1, 2005 through March 31, 2007		
E-267-08-003-D	01/23/08	Audit of Costs Incurred and Billed by America's Development Foundation under Contract No. GEW-C-00-04-00001-00 from October 1, 2006 through June 30, 2007	32	QC
E-267-08-004-D	02/04/08	Audit of Costs Incurred and Billed by Creative Associates International, Inc. under Contract No. EPP-C-00-04-00004-00 from July 1, 2005 through February 28, 2007	167	QC
E-267-08-005-D	02/04/08	Audit of Costs Incurred and Billed by Management Systems International Under Contract No. AEP-I-00-00-00024-00, Task No. 08, from June 26, 2003 through May 31, 2005	95 14	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
E-267-08-006-D	02/12/08	Audit of Costs Incurred and Billed by Bechtel National, Inc. under Contract Nos. EEE-C-00-03-00018-00 (Phase I) and SPU-C-00-04-00001-00 (Phase II) from November 1, 2006 to September 30, 2007	72	QC
E-267-08-007-D	02/24/08	Audit of Costs Incurred and Billed by IntraHealth International, Inc. under its Subcontract No. 15-330-0208954 with Research Triangle Institute Contract No. GHS-I-04-03-00028-00 for the Period April 26, 2005 through December 31, 2006		
E-267-08-008-D	03/06/08	Audit of Costs Incurred and Billed by International Business and Technical Consultants, Inc. (IBTCI) under Contract No. 267-C-00-05-00508-00 from January 1, 2006 through December 31, 2006	1	QC
<b>--U.S. BASED GRANTEES--</b>				
0-000-08-001-E	10/22/07	Report on Audit of the Albanian-American Enterprise Fund for the Fiscal Year Ended September 30, 2004		
0-000-08-001-T	10/15/07	Review of the Audit Report for Salesian Mission, Inc. for the Fiscal Year Ending December 31, 2003		
0-000-08-002-E	11/20/07	Report on Audit of the Western NIS Enterprise Fund for the Fiscal Year Ended September 30, 2004		
0-000-08-002-T	10/23/07	CARE USA, A-133 Audit Report for Fiscal Year Ending June 30, 2005	7,171 7,085	QC UN
0-000-08-003-E	11/26/07	Report on Audit of the Western NIS Enterprise Fund for the Fiscal Year Ended September 30, 2005		
0-000-08-003-T	10/23/07	Desk Review for Innovative Resources Management, Inc., for the Fiscal Year Ending December 31, 2003		
0-000-08-004-E	01/04/08	Report on Audit of the Albanian-American Enterprise Fund for the Fiscal Year Ended September 30, 2005		
0-000-08-004-T	10/23/07	CHF International and Related Entities, A-133 Audit Report for Fiscal Year Ending September 30, 2005	309	QC
0-000-08-005-T	11/06/07	A-133 Initial Review of the Gorgas Memorial Institute of Tropical and Preventive Medicine, Inc. for Fiscal Year Ending September 30, 2003		
0-000-08-006-T	11/06/07	The Vaccine Fund, A-133 Audit Report for Fiscal Year Ending December 31, 2004		
0-000-08-007-T	11/07/07	Desk Review for Fudan Foundation, for the Fiscal Years Ending December 31, 2004 and 2003		
0-000-08-008-T	11/07/07	Review of Audit Report for the Eurasia Foundation and Affiliate, for Fiscal Year Ending September 30, 2003		
0-000-08-009-T	01/18/08	Opportunity International, Inc. and Affiliates, A-133 Audit Report for Fiscal Year Ending December 31, 2005	69 45	QC UN
0-000-08-010-T	01/31/08	National Democratic Institute for International Affairs for the Fiscal Years Ending September 30, 2006 and September 30, 2005		

BU--Better Use of Funds  
QC--Questioned Costs  
UN--Unsupported Costs  
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>
0-000-08-011-T	01/31/08	Shelter for Life International, Inc., A-133 Audit Report for Fiscal Years Ending December 31, 2004 and December 31, 2005	221	QC
0-000-08-012-T	02/06/08	Review of Audit Report for Counterpart International, Inc. for Fiscal Year Ending September 30, 2005		
0-000-08-013-T	02/06/08	Review of Audit Report for International City/County Management Association for Fiscal Year Ending June 30, 2003		
0-000-08-014-T	03/05/08	Review of the Audit Report for Academy for Educational Development, for the Year Ending December 31, 2006		
6-294-08-005-N	02/26/08	Audit of the Fund Accountability Statement of USAID Resources Managed by America-Mideast Education and Training Services Under Cooperative Agreement Number 294-A-00-05-00234-00 "International Faculty Development Program" for the Period from September 29, 2005, to September 28, 2006	52	QC

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



**FINANCIAL AUDIT REPORTS ISSUED  
October 1, 2007 through March 31, 2008**

**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>--PROGRAMS AND OPERATIONS--</b>		
0-ADF-08-002-C	11/14/07	Audit of the U.S.African Development Foundation's Financial Statements for Fiscal Years 2007 and 2006		

**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>--PROGRAMS AND OPERATIONS--</b>		
0-IAF-08-003-C	11/14/07	Audit of the Inter-American Foundation's Financial Statements for Fiscal Years 2007 and 2006		

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

## USAID PERFORMANCE AUDIT REPORTS ISSUED October 1, 2007 through March 31, 2008

Report Number	Date of Report	Report Title	Amount of Findings (\$000s)	Type of Findings
<b>--ECONOMY AND EFFICIENCY--</b>				
1-524-08-001-P	10/03/07	Audit of USAID/Nicaragua's Economic Growth Program	1,750	BU
1-511-08-002-P	02/29/08	Audit of USAID/Bolivia's Economic Opportunities Program		
1-527-08-003-P	03/25/08	Follow-Up Audit of USAID/Peru's Alternative Development Program	4,332	QC
4-654-08-001-P	11/21/07	Audit of USAID/Angola's Implementation of the President's Malaria Initiative		
4-687-08-002-P	03/14/08	Audit of USAID/Madagascar's Biologically Diverse Forest Ecosystem Conservation Activities		
5-306-08-001-P	01/22/08	Audit of USAID/Afghanistan's Agriculture, Rural Investment and Enterprise Strengthening Program		
5-497-08-002-P	01/31/08	Audit of USAID/Indonesia's Tsunami-Related Housing Construction Activities Implemented by Cooperative Housing Foundation International		
5-306-08-003-P	03/17/08	Audit of USAID/Afghanistan's Alternative Development Program-Southern Region		
5-391-08-004-P	03/28/08	Audit of USAID/Pakistan's Education Sector Reform Assistance Program		
6-294-08-001-P	12/10/07	Audit of USAID/West Bank and Gaza's Implementation of Executive Order 13224, Blocking Property and Prohibiting Transactions with Persons Who Commit, Threaten to Commit, or Support Terrorism		
6-294-08-002-P	12/10/07	Audit of USAID/West Bank and Gaza's Assistance to Al-Quds University, the Islamic University in Gaza, and American Near East Refugee Aid		
6-279-08-003-P	02/10/08	Audit of USAID Assistance for the Basic Education Program in Yemen		
7-613-08-001-P	10/24/07	Audit of USAID/Zimbabwe's Implementation of the President's Emergency Plan for AIDS Relief		
7-620-08-002-P	11/05/07	Audit of USAID/Nigeria's Microfinance Activities		
7-685-08-003-P	11/29/07	Follow-up Audit of USAID/Senegal's Monitoring of Selected Agriculture and Natural Resources Management Activities		
7-685-08-004-P	12/28/07	Followup Audit of USAID/Senegal's Contracting Operations		
8-182-08-001-P	02/29/08	Audit of USAID/Albania's Economic Restructuring and Agriculture Development Program		
9-000-08-001-P	11/06/07	Audit of the Adequacy of USAID's Antiterrorism Vetting Procedures		
9-000-08-002-P	12/12/07	Audit of USAID's New Partners Initiative Created Under the President's Emergency Plan for AIDS Relief		

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>
9-000-08-004-P	01/24/08	Followup Audit on Recommendations Included in the Audit of Selected USAID Bureaus' Training, Use and Accountability of Cognizant Technical Officers		
9-000-08-005-P	02/08/08	Audit of USAID's Effectiveness in Complying with Tiahrt Voluntary Family Planning Requirements		
9-000-08-006-P	03/28/08	Audit of USAID/Morocco's Democracy and Governance Activities		
A-000-08-001-P	11/14/07	Audit of USAID's Security Controls Over Financial Management and General Support Systems for Fiscal Year 2007		
A-000-08-002-P	01/11/08	Phoenix Post Implementation Audit of USAID Mission Users' Needs		
A-000-08-003-P	01/28/08	Audit of Application Controls for USAID/Global Health Bureau's Field Support-Aid System		
A-000-08-004-P	02/06/08	Audit of USAID's Implementation of Selected Homeland Security Presidential Directive 12 (HSPD-12) Requirements for Personal Identity Verification of Federal Employees and Contractors		
E-267-08-001-P	03/18/08	Audit of USAID/Iraq's Community Stabilization Program	40 8,541	QC BU

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

**PERFORMANCE AUDIT REPORTS ISSUED  
October 1, 2007 through March 31, 2008**

**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>		
9-000-08-003-P	12/31/07	Audit of the Inter-American Foundation's Implementation of the Government Performance and Results Act		

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

## USAID MISCELLANEOUS REPORTS ISSUED October 1, 2007 through March 31, 2008

Report Number	Date of Report	Report Title	Amount of Findings (\$000s)	Type of Findings
		<b>--QUALITY CONTROL REVIEWS--</b>		
0-000-08-001-Q	12/20/07	Quality Control Review of Grant Thornton LLP's Audit of International Research & Exchanges Board, Inc. Fiscal Year Ended June 30, 2005		
4-663-08-001-Q	02/07/08	Quality Control Review of the Audit of the Amhara National Regional State Bureau of Agriculture and Rural Development (BOARD) under Strategic Objective Grant Agreement (SOAG) No. 663-007, for the Period July 8, 2003 to February 28, 2005		
4-663-08-002-Q	02/07/08	Quality Control Review of the Audit of the Amhara National Regional State Bureau of Agriculture and Rural Development (BOARD) under Strategic Objective Grant Agreement (SOAG) No. 663-016, for the Period June 30, to November 30, 2005		
5-388-08-001-Q	10/17/07	Quality Control Review of the Audit Report and Audit Documentation for the Financial Audit Conducted by Hoda Vasi Chowdhury & Co. of USAID/Bangladesh Cooperative Agreement No. 388-A-00-97-00032-00, Managed by the International Centre for Diarrhoeal Disease Research, Bangladesh (ICDDR,B), for the Period from January 1, 2004, to December 31, 2004		
5-388-08-002-Q	10/19/07	Quality Control Review of the Audit Documentation and the Audit Report for the Financial Audit Conducted by Rahman Rahman Huq, of the Studies on Arsenic Project, USAID/Bangladesh Grant Agreement No. 388-G-00-02-00125-00, Managed by the International Centre for Diarrhoeal Disease Research, Bangladesh (ICDDR,B), for the Period from September 26, 2002, to September 30, 2004		
5-493-08-003-Q	10/30/07	Quality Control Review of the Audit Report and Audit Documentation for the Financial Audit Conducted by KPMG Phoomchai Audit Ltd., of Accelerating Economic Recovery in Asia (AERA) Program, Managed by Kenan Foundation Asia (Kenan), USAID Cooperative Agreement No. 442-A-00-99-00072-00, for the Year Ended September 30, 2006		
5-493-08-004-Q	11/05/07	Quality Control Review of the Audit Report and Audit Documentation for the Financial Audit Conducted by KPMG Phoomchai Audit Ltd. of USAID Funds Managed by the Asian Disaster Preparedness Center for the Period from January 1, 2005, to December 31, 2005		

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

## AFGHANISTAN AND IRAQ AUDIT REPORTS ISSUED October 1, 2007 through March 31, 2008

Report Number	Date of Report	Report Title	Amount of Findings (\$000s)	Type of Findings
<b>--AFGHANISTAN--</b>				
5-306-08-001-N	11/27/07	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 April 1, 2007, to June 30, 2007		
5-306-08-001-P	01/22/08	Audit of USAID/Afghanistan's Agriculture, Rural Investment and Enterprise Strengthening Program		
5-306-08-003-P	03/17/08	Audit of USAID/Afghanistan's Alternative Development Program-Southern Region		
<b>--IRAQ--</b>				
E-267-08-001-D	10/04/07	Audit of Direct Costs Incurred and Billed by Research Triangle Institute Under Contract No. GHS-I-04-03-00028-00 from April 26, 2005 to December 31, 2006	38	QC
E-267-08-002-D	12/17/07	Audit of Costs Incurred and Billed by Sallyport Global Services Ltd. under Its Subcontracts with the Louis Berger Group, Inc. under USAID Contract Nos. 267-C-00-04-00417-00 for the Period September 27, 2004 through September 30, 2005 and 267-C-00-04-00435-00 for the Period August 1, 2005 through March 31, 2007		
E-267-08-003-D	01/23/08	Audit of Costs Incurred and Billed by America's Development Foundation under Contract No. GEW-C-00-04-00001-00 from October 1, 2006 through June 30, 2007	32	QC
E-267-08-004-D	02/04/08	Audit of Costs Incurred and Billed by Creative Associates International, Inc. under Contract No. EPP-C-00-04-00004-00 from July 1, 2005 through February 28, 2007	167	QC
E-267-08-005-D	02/04/08	Audit of Costs Incurred and Billed by Management Systems International Under Contract No. AEP-I-00-00-00024-00, Task No. 08, from June 26, 2003 through May 31, 2005	95 14	QC UN
E-267-08-006-D	02/12/08	Audit of Costs Incurred and Billed by Bechtel National, Inc. under Contract Nos. EEE-C-00-03-00018-00 (Phase I) and SPU-C-00-04-00001-00 (Phase II) from November 1, 2006 to September 30, 2007	72	QC
E-267-08-007-D	02/24/08	Audit of Costs Incurred and Billed by IntraHealth International, Inc. under its Subcontract No. I5-330-0208954 with Research Triangle Institute Contract No. GHS-I-04-03-00028-00 for the Period April 26, 2005 through December 31, 2006		
E-267-08-008-D	03/06/08	Audit of Costs Incurred and Billed by International Business and Technical Consultants, Inc. (IBTCI) under Contract No. 267-C-00-05-00508-00 from January 1, 2006 through December 31, 2006	1	QC
E-267-08-001-P	03/18/08	Audit of USAID/Iraq's Community Stabilization Program	40 8,541	QC BU

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 March 31, 2008

<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, USAIDF, and IAF*

# SIGNIFICANT AUDIT RECOMMENDATIONS DESCRIBED IN PREVIOUS SEMIANNUAL REPORTS WITHOUT FINAL ACTION

As of March 31, 2008

## USAID

<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>
9-000-06-003-P	USAID's Reasonable Accommodation Policies and Procedures	12/13/05	3	12/13/05	06/08
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	06/08
			3	02/21/06	06/08
			4	02/21/06	06/08
			5	02/21/06	06/08
			6	02/21/06	06/08
4-615-06-011-P	USAID/Kenya's Compliance with Financial Audit Requirements Regarding Foreign Recipients	07/31/06	5	10/13/06	04/08
			7	07/31/06	04/08
4-656-06-015-P	USAID/Mozambique's Compliance with Financial Audit Requirements Regarding Foreign Recipients	09/22/06	4	09/22/06	05/08
			7	09/22/06	05/08
0-000-07-001-C	USAID's Financial Statements for Fiscal Years 2006 and 2005	11/15/06	2.2	11/15/06	04/08
			4	11/15/06	04/08
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	04/08
			2	02/27/07	04/08
			3	02/27/07	04/08
5-306-07-006-P	Audit of USAID/Afghanistan's Urban Water and Sanitation Program	06/07/07	1	06/07/07	04/08
			2	06/07/07	04/08
			4	06/07/07	04/08

<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>
A-000-07-003-P	Audit of Compliance of Selected USAID Websites with Specific Requirements of Section 207(f) of the E-Government Act of 2002	07/16/07	1	07/16/07	05/08
			2	07/16/07	05/08
			3	07/16/07	05/08
			4	07/16/07	05/08
			5	07/16/07	05/08
			6	07/16/07	05/08
			7	07/16/07	05/08
			8	07/16/07	05/08
A-000-07-004-P	Audit of USAID's Pre-Deployment Activities for Its Global Acquisition System	07/19/07	1	07/19/07	10/08
			2	07/19/07	07/08
			3	07/19/07	07/08
			5	07/19/07	04/08
			6	07/19/07	04/08
			8-118-07-004-P	Audit of USAID/Russia's Implementation of the President's Emergency Plan for AIDS Relief	08/10/07
5-442-07-010-P	Audit of USAID/Cambodia's Implementation of the President's Emergency Plan for AIDS Relief	09/18/07	1	09/18/07	05/08
			3	09/18/07	05/08
4-612-07-011-P	Audit of USAID/Malawi's Implementation of the President's Emergency Plan for AIDS Relief	09/21/07	1	09/21/07	09/08
			2	09/21/07	09/08
			3	09/21/07	09/08
			4	09/21/07	09/08
			5	09/21/07	09/08
			6	10/03/07	09/08

<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>			
9-516-07-009-P	Audit of USAID's Cuba Program	09/25/07	1	10/26/07	09/08			
			2	09/25/07	09/08			
			3	09/25/07	09/08			
			5	09/25/07	09/08			
			7	09/25/07	09/08			
			8	09/25/07	09/08			
			9	09/25/07	09/08			
			10	10/26/07	04/08			
			11	09/25/07	04/08			
			12	09/25/07	04/08			
			E-267-07-008-P	Audit of USAID/Iraq's Participation in Provincial Reconstruction Teams in Iraq	09/27/07	1	09/27/07	04/08
						2	09/27/07	04/08

## U.S.AFRICAN DEVELOPMENT FOUNDATION

<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*

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## INTER-AMERICAN FOUNDATION

<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*

# REPORTS ISSUED WITH QUESTIONED AND UNSUPPORTED COSTS

## USAID

**October 1, 2007 through March 31, 2008**

REPORTS	NUMBER OF AUDIT REPORTS	QUESTIONED COSTS	UNSUPPORTED COSTS <sup>1</sup>
A. For which no management decision had been made as of October 1, 2007	78	\$34,738,146 <sup>2,3</sup>	\$12,438,061 <sup>2,3</sup>
B. Add: Reports issued October 1, 2007 through March 31, 2008	71	\$33,410,115 <sup>4</sup>	\$21,691,026 <sup>4</sup>
Subtotal	149	\$68,148,261	\$34,129,087
C. Less: Reports with a management decision made October 1, 2007 through March 31, 2008	96 <sup>5</sup>	\$32,368,938 <sup>6</sup>	\$14,923,113 <sup>6</sup>
i. Value of Recommendations Disallowed by Agency Officials		\$9,419,726	\$1,897,653
ii. Value of Recommendations Allowed by Agency Officials		\$22,949,212	\$13,025,460
D. For which no management decision had been made as of March 31, 2008	40	\$35,779,323 <sup>7</sup>	\$19,205,974 <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 September 30, 2007, for Questioned Costs totaling \$35,847,567 was decreased by \$1,109,421 to reflect adjustments in prior period recommendations due to additional audit work performed; the ending balance at the same period for Unsupported Costs of \$12,565,658 was decreased by \$127,597 for the same reason.

<sup>3</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.

<sup>4</sup>Amounts include \$2,453,257 in Questioned Costs and \$14,116 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. Some audit reports counted here are again counted in the figure below it.

<sup>6</sup>Amounts include \$9,945,266 in Questioned Costs and \$2,927,552 in Unsupported Costs for audits performed for the OIG by other federal audit agencies.

<sup>7</sup>Amounts include \$1,895,920 in Questioned Costs and \$14,116 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

**October 1, 2007 through March 31, 2008**

<i>REPORTS</i>	<i>NUMBER OF AUDIT REPORTS</i>	<i>DOLLAR VALUES</i>
A. For which no management decision had been made as of October 1, 2007	1	\$12,700,000
B. Add: Reports issued October 1, 2007 through March 31, 2008	2	\$10,291,076
Subtotal	3	\$22,991,076
C. Less: Reports with a management decision made October 1, 2007 through March 31, 2008	2	\$14,450,000
i. Value of Recommendations Agreed to by Agency Officials		\$8,600,000
ii. Value of Recommendations Not Agreed to by Agency Officials		\$5,850,000
D. For which no management decision had been made as of March 31, 2008	1	\$8,541,076





**U.S. Agency for International Development**  
**Office of Inspector General**  
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**[www.usaid.gov/oig](http://www.usaid.gov/oig)**

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)