

The image features a large, light gray watermark of the USAID seal in the background. The seal is circular and contains the text "UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT" around the perimeter. In the center of the seal is a shield with a map of the United States, and the word "USAID" is prominently displayed in a dark gray box across the middle of the seal.

USAID

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TITLE: CIB 92-15 Audits of A.I.D. U.S. Contractors and Grantees

October 21, 1992

U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT

MEMORANDUM FOR ALL CONTRACTING
OFFICERS AND NEGOTIATORS

TO: Distribution List FAC

FROM: DAA/FA, John F. Owens, Procurement Executive

SUBJECT: Audits of A.I.D. U.S. Contractors and Grantees

CONTRACT INFORMATION BULLETIN 92-15

This CIB describes briefly the requirements and management of audits of A.I.D. contractors and grantees.

Audits of U.S. for profit firms are arranged by the cognizant government agency. The cognizant government agency may perform the audit in-house, through a cross-servicing audit arrangement with another agency, or by contracting out for audit services with a non-federal auditor (NFA).

Non-profit U.S. organizations (including ASHA grantees) arrange for audits of their organizations by a private CPA firm, in accordance with OMB Circular A-133. These audits are performed every one but no less than two years.

As of October 1, 1992, the U.S. contractor/grantee audit tracking responsibility for the Agency was transferred from the IG to the A.I.D. Office of Procurement. The Overhead and Special Cost and Contract Closeout Branch (OP/PS/OCC) will become the focal point for requesting, receiving and tracking audits of U.S. organizations. This will include periodic audits (of direct and indirect costs), A-133 audits of non-profit organizations, preaward audits and special request audits. OCC will provide a quarterly report to AID/W and the missions on all U.S. organizations that do business with AID and the status of their audits and indirect cost rates (where applicable). A.I.D. contracting officers should notify OP/PS/OCC when contracts or assistance instruments are awarded to U.S. firms and organizations which have not done business with the Agency previously to insure that they are included in the audit tracking system.

A.I.D. is implementing an Audit Management and Resolution Program (AMRP), whose focus is to involve agency management more fully in the overall audit management process. As stated above, OP/PS/OCC will track audits of U.S. organizations. The missions and bureaus are responsible for arranging and tracking audits of foreign organizations in accordance with the requirements of the A.I.D. General Notice on the AMRP dated April 3, 1992.