

# SIGAR

**Special Inspector General for  
Afghanistan Reconstruction**

**SIGAR 25-18 Financial Audit**

## USAID's Global Health Supply Chain–Procurement and Supply Management Program: Audit of Costs Incurred by Chemonics International Inc.

**In accordance with legal requirements, SIGAR has redacted from this report certain information because it is proprietary, could impact public safety, privacy, or security, or is otherwise sensitive.**



MARCH  
2025

# SIGAR

## Special Inspector General for Afghanistan Reconstruction

### WHAT THE AUDIT REVIEWED

On April 17, 2015, the U.S. Agency for International Development's Bureau for Global Health (USAID) awarded a 5-year, \$1.11 billion task order to Chemonics International Inc. (Chemonics) to support the Global Health Supply Chain–Procurement and Supply Management program. The objectives of the worldwide award were to strengthen the capabilities of USAID, other U.S. government agencies, partner country governments, and nongovernmental organizations to provide health commodities and improve the global supply of health commodities. USAID modified the task order 43 times, extending the period of performance through November 28, 2024, and allocating \$5,000,000 to activities in Afghanistan.

SIGAR's financial audit, performed by Conrad LLP (Conrad), reviewed \$1,562,656 in revenues received and costs incurred under the task order from January 1, 2021, through September 30, 2023, in support of Population and Reproductive Health (PRH) activities in Afghanistan. The objectives of the audit were to (1) identify and report on material weaknesses or significant deficiencies in Chemonics' internal controls related to the task order, (2) identify and report on instances of material noncompliance with the award's terms and applicable laws and regulations, including any potential fraud or abuse; (3) determine and report on whether Chemonics has taken corrective action on prior findings and recommendations; and (4) express an opinion on the fair presentation of Chemonics' Special Purpose Financial Statement (SPFS). See Conrad's report for the precise audit objectives.

In contracting with an independent audit firm and drawing from the results of the audit, auditing standards require SIGAR to review the work performed. Accordingly, SIGAR oversaw the audit and reviewed its results. Our review disclosed no instances wherein Conrad did not comply, in all material respects, with generally accepted government auditing standards issued by the Comptroller General of the United States.

March 2025

USAID's Global Health Supply Chain–Procurement and Supply Management Program: Audit of Costs Incurred by Chemonics International Inc.

SIGAR 25-18-FA

### WHAT SIGAR FOUND

Conrad did not identify any material weakness or significant deficiencies in Chemonics' internal controls, or any instances of noncompliance with the terms of the award. Accordingly, the auditors did not identify any questioned costs.

Conrad identified five prior audit reports containing ten findings and accompanying recommendations relevant to Chemonics' award. Conrad conducted follow-up procedures and determined that Chemonics had taken adequate corrective action on all ten prior findings.

Conrad issued an unmodified opinion on Chemonics' SPFS, noting it presents fairly, in all material respects, revenues received, and costs incurred for the period audited.

### WHAT SIGAR RECOMMENDS

Based on the results of the audit, Conrad did not report any findings related to the task order under review. Therefore, SIGAR is not making any recommendations.



**SIGAR**

Office of the Special Inspector General  
for Afghanistan Reconstruction

March 18, 2025

The Honorable Marco Rubio  
Secretary of State  
Acting Administrator, U.S. Agency for International Development

We contracted with Conrad LLP (Conrad) to audit the costs incurred by Chemonics International Inc. (Chemonics) under a task order awarded by the U.S. Agency for International Development's Bureau for Global Health (USAID) under the Global Health Supply Chain–Procurement and Supply Management Program.<sup>1</sup> The objective of the worldwide award was to strengthen the capabilities of USAID, other U.S. government agencies, partner country governments, and nongovernmental organizations to provide health commodities and improve the global supply of health commodities. Our review was limited to activities conducted in Afghanistan. Specifically, Conrad reviewed \$1,562,656 in revenues received and costs incurred from January 1, 2021, through September 30, 2023, in support of the Population and Reproductive Health (PRH) activity in Afghanistan. Our contract with Conrad required that the audit be performed in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States.

Based on the results of the audit, Conrad did not report any findings related to the task order under review. Therefore, SIGAR is not making any recommendations.

Conrad discusses the results of the audit in detail in the attached report. In connection with the contract, we reviewed Conrad's report and related documentation and inquired of its representatives. We also inquired about Conrad's conclusions in the report and the firm's compliance with applicable standards. Our review, as differentiated from an audit of the financial statements in accordance with U.S. generally accepted government auditing standards, was not intended to enable us to express, and we do not express, an opinion on Chemonics' Special Purpose Financial Statement, or conclusions about the effectiveness of internal control over financial reporting or on compliance with laws and other matters. Conrad is responsible for the attached auditor's report, dated March 12, 2025, and the conclusions expressed therein. However, our review disclosed no instances where Conrad did not comply, in all material respects, with U.S. generally accepted government auditing standards issued by the Comptroller General of the United States.

Gene Aloise  
Acting Special Inspector General  
for Afghanistan Reconstruction

(F-304)

<sup>1</sup> The task order no. is AID-OAA-TO-15-00010 under contract no. AID-OAA-I-15-0004.

**Chemonics International Inc.**

Task Order No. AID-OAA-TO-15-00010

Awarded by the United States Agency for International Development's Bureau for  
Global Health in support of the Population and Reproductive Health (PRH) activity  
under the  
Global Health Supply Chain–Procurement and Supply Management Program

For the Period of January 1, 2021 through September 30, 2023

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March 12, 2025

Board of Directors  
Chemonics International, Inc.  
Washington, D.C.

Special Inspector General for Afghanistan Reconstruction (SIGAR)  
2530 Crystal Drive  
Arlington, VA 22202

Conrad LLP (Conrad or we) hereby provides to you our final report, which reflects results from the procedures we completed during our audit of Chemonics International Inc.'s Special Purpose Financial Statement under Task Order No. AID-OAA-TO-15-00010 awarded by the United States Agency for International Development Global Health's Mission to Afghanistan for the period of January 1, 2021 through September 30, 2023, supporting the Population and Reproductive Health (PRH) activity under the Global Health Supply Chain—Procurement and Supply Management Program.

On March 12, 2025, we provided SIGAR with a draft report reflecting our audit procedures and results. Chemonics International Inc. (Chemonics) received a copy of the report on March 12, 2025, and provided written responses subsequent thereto. These responses have been considered in the formation of the final report, along with the written and oral feedback provided by SIGAR and Chemonics' responses and our corresponding auditor analysis are incorporated into this report following our audit reports.

Thank you for providing us the opportunity to work with you, and to conduct the audit of this Task Order.

Sincerely,

A handwritten signature in blue ink, appearing to read "S Perera", enclosed within a thin black rectangular border.

Sam Perera, CPA, CFE, CITP, CGMA  
Partner

## Chemonics International Inc.

Financial Audit of the Special Purpose Financial Statements for  
Task Order No. AID-OAA-TO-15-00010  
Population and Reproductive Health (PRH) activity under the Global Health Supply Chain-  
Procurement and Supply Management Program

For the Period of January 1, 2021 through September 30, 2023

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### Background

On April 17, 2015, the Office of Population and Reproductive Health at the United States Agency for International Development's Bureau for Global Health (USAID) awarded Contract No. AID-OAA-I-15-0004, Task Order No. AID-OAA-TO-15-00010 (Task Order) to Chemonics International, Inc. (Chemonics) for the period of April 20, 2015, through April 19, 2020. This Task Order is a worldwide award, through which Chemonics will address the health commodity and health systems strengthening needs of USAID as well as other entities, including but not limited to other USG agencies, partner country governments, Non-Governmental Organizations (NGOs) and other donors. The Afghanistan component of this award, funded by TO modification 36, constitutes a smaller part of this broad, global initiative. This Task Order has three (3) main objectives:

- Objective 1: Improve the provision of health commodities through global commodity procurement and logistics.
- Objective 2: Strengthen in-country supply chain systems through supply chain technical assistance.
- Objective 3: Global collaboration to engage strategically to improve long term global supply of health commodities.

The original estimated amount for the performance of the work required by the Task Order, exclusive of any fixed fee, was [REDACTED]. The fixed fee was [REDACTED] and the estimated cost-plus fixed fee was \$1,113,239,313 for the original period of performance beginning April 20, 2015, through April 19, 2020. At the time of the original Task Order, there was an amount of \$800,000 obligated and available for reimbursement and anticipated to be sufficient through May 19, 2015. There were 43 modifications to the Task Order, including but not limited to: correcting the payment method, increasing incremental funding, and extending the completion date. Modification 36 allocated \$5,000,000 to activities in Afghanistan under this Task Order. See the Summary of Task Order table below.

### Summary of Task Order

Contract Number/Task Order Number	Original Budget and Period of Performance			Modified Budget and Period of Performance		
	Original Approved Budget (\$)	Start Date	End Date	No. of Modifications	Final Approved Budget (\$)	End Date
AID-OAA-I-15-00004/AID-OAA-TO-15-0010	\$1,113,239,313	4/20/15	4/19/20	43	\$753,794,114	11/28/24

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## Chemonics International Inc.

Financial Audit of the Special Purpose Financial Statements for  
Task Order No. AID-OAA-TO-15-00010  
Population and Reproductive Health (PRH) activity under the Global Health Supply Chain-  
Procurement and Supply Management Program

For the Period of January 1, 2021 through September 30, 2023

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Chemonics International, Inc. is a private international development firm founded in 1975 with the goal of providing expertise allowing learnings to efficiently flow and adapt between experts, projects, and countries to promote meaningful change around the world to help people live healthier, more productive, and more independent lives. Currently, Chemonics International, Inc. is based in Washington, D.C. and employs 6,000 experts in over 100 countries worldwide.

### Work Performed

Conrad LLP (Conrad) was engaged by the Office of the Special Inspector General for Afghanistan Reconstruction (SIGAR) to conduct a financial audit of the Task Order, as mentioned above, of Chemonics' Special Purpose Financial Statement (SPFS) for revenues received in Afghanistan under the Program totaling \$5,000,000. Additionally, costs incurred in Afghanistan under the Program amounted to \$1,562,656, leaving an outstanding fund balance of \$3,437,344 for the period of performance from January 1, 2021, through September 30, 2023.

### Objectives, Scope, and Methodology

#### Audit Objectives

The objectives of the audit of the aforementioned Task Order include the following:

- *Special Purpose Financial Statement* – Express an opinion on whether Chemonics' SPFS for the Task Order presents fairly, in all material respects, the revenues received, costs incurred, items directly procured by the U.S. Government, and the balance for the period audited in conformity with the terms of the Task Order and generally accepted accounting principles or other comprehensive basis of accounting.
- *Internal Controls* – Evaluate and obtain a sufficient understanding of Chemonics' internal controls related to the Task Order, assess control risk, and identify and report on significant deficiencies including material internal control weaknesses.
- *Compliance* – Perform tests to determine whether Chemonics complied, in all material respects, with the Task Order requirements and applicable laws and regulations; and identify and report on instances of material noncompliance with terms of the Task Order and applicable laws and regulations, including potential fraud or abuse that may have occurred.
- *Corrective Action on Prior Findings and Recommendations* – Determine and report on whether Chemonics has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect on the SPFS or other financial data significant to the audit objectives.

(Continued)



## **Chemonics International Inc.**

Financial Audit of the Special Purpose Financial Statements for  
Task Order No. AID-OAA-TO-15-00010  
Population and Reproductive Health (PRH) activity under the Global Health Supply Chain-  
Procurement and Supply Management Program

For the Period of January 1, 2021 through September 30, 2023

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### **Scope**

The audit scope includes activity within the period from January 1, 2021, through September 30, 2023, for programming in Afghanistan. Within the period under audit, the total revenues received amount is \$5,000,000 and the total costs incurred amount is \$1,562,656 with an outstanding fund balance of \$3,437,344. Our testing of the indirect cost charged to the Task Order was limited to determining that the indirect cost was calculated using the correct revised negotiated indirect cost rates or provisional indirect cost rates, as applicable for the given fiscal year, as approved in the Negotiated Indirect Cost Rate Agreement (NICRA) and subsequent applicable amendments.

### **Audit Methodology**

In order to accomplish the objectives of this audit, we designed our audit procedures to include the following:

#### **Entrance Conference**

An entrance conference was held on July 25, 2024, with representatives of Chemonics, Conrad, SIGAR, and USAID's Bureau for Global Health participating via conference call. The purpose of the entrance conference was to discuss the nature, timing, and extent of audit work to be performed, establish key contacts throughout the engagement, and schedule status briefings. We also discussed the timeframe for the completion of the audit.

#### **Planning**

During our planning phase, we performed the following:

- Obtained an understanding of Chemonics. The scope of our audit includes Chemonics' management and employees, internal and external factors that affected operations, accounting policies and procedures. We gained an understanding of Chemonics through interviews, observations, and reading policies and procedure manuals. We interviewed top management and employees responsible for significant functions and/or programs. In addition, we reviewed the following:
  - Task Order and modifications;
  - Any regulations that were specific to the agreement's requirements, such as Federal Acquisition Regulation (FAR) Parts 31, 45 and 52, as amended, for Federal Awards, USAID Automated Directives System (ADS) Chapter 303, Grants and Cooperative Agreements to Non-Government Organizations;
  - Audited financial statements; and
  - Previous SIGAR and USAID financial audit reports.

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## **Chemonics International Inc.**

Financial Audit of the Special Purpose Financial Statements for  
Task Order No. AID-OAA-TO-15-00010  
Population and Reproductive Health (PRH) activity under the Global Health Supply Chain-  
Procurement and Supply Management Program

For the Period of January 1, 2021 through September 30, 2023

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- Financial reconciliation – obtained and reviewed all financial reports submitted during the audit period and reconciled these reports to the accounting records to ensure all costs were properly recorded.

### Special Purpose Financial Statement

In reviewing the SPFS, we performed the following:

- Reconciled the costs on the SPFS to the Task Order, and the applicable general ledgers;
- Documented procedures associated with controlling funds, including bank accounts and bank reconciliations;
- Traced receipt of funds to the accounting records;
- Sampled and tested the costs incurred to ensure the costs were allowable, reasonable, and allocable to the Task Order;
- Reviewed personnel costs to ensure they were supported, authorized, reasonable, and allowable; and
- Recalculated the indirect cost using the approved provisional negotiated indirect cost rates to ensure that the rate was accurately applied.

### Internal Controls Related to the Task Order

We reviewed Chemonics' internal controls related to the Task Order to gain an understanding of the implemented system of internal control to obtain reasonable assurance of Chemonics' financial reporting function and compliance with applicable laws and regulations. This review was accomplished through interviews with management and key personnel, reviewing policies and procedures, and identifying key controls within significant transaction cycles and testing those key controls.

### Compliance with the Task Order Requirements and Applicable Laws and Regulations

We performed tests to determine whether Chemonics complied, in all material respects, with the Task Order requirements, FAR, ADS 303, and any other applicable laws and regulations. We also identified and reported on instances of material noncompliance with terms of the Task Order and applicable laws and regulations, including potential fraud or abuse that may have occurred.

### Corrective Action on Prior Findings and Recommendations

We requested prior audit reports from Chemonics and reviewed these reports to determine if there were any findings and recommendations that could have a material effect on Chemonics' SPFS. In addition,

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## Chemonics International Inc.

Financial Audit of the Special Purpose Financial Statements for  
Task Order No. AID-OAA-TO-15-00010  
Population and Reproductive Health (PRH) activity under the Global Health Supply Chain-  
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For the Period of January 1, 2021 through September 30, 2023

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we also conducted a search online of various governmental websites including SIGAR (www.sigar.mil), USAID (www.usaid.gov), and other applicable Federal agencies, to identify previous engagements that could have a material effect on Chemonics' SPFS. For those engagements, Conrad evaluated the adequacy of corrective actions taken on findings and recommendations that could have a material effect on the SPFS. See the *Status of Prior Audit Findings* section on page 18.

### Exit Conference

An exit conference was held on January 16, 2025, via conference call. Participants included representatives from Conrad, Chemonics, SIGAR, and USAID Global Health. During the exit conference, we discussed the preliminary results of the audit and reporting process.

### **Summary of Results**

We have summarized the audit results below.

### Auditor's Opinion on the SPFS

Conrad issued an unmodified opinion on the fairness of the presentation of the SPFS.

We did not identify any unsupported or ineligible costs. Ineligible costs are explicitly questioned because they are unreasonable, prohibited by the Task Order's provisions or applicable laws and regulations, or not related to the Task Order. Unsupported costs are not supported with adequate documentation or did not have required prior approvals or authorizations.

Internal control findings were classified as a deficiency, a significant deficiency, or a material weakness based on their impact on Chemonics' SPFS. In performing our testing, we considered whether the information obtained during our testing resulted in either detected or suspected material fraud, waste, or abuse, which would be subject to reporting under *Government Auditing Standards*. In situations in which control and compliance findings pertained to the same matter, the findings were consolidated within a single finding.

### Internal Controls

Our audit did not identify any internal control findings. See *Independent Auditor's Report on Internal Control* on page 14.

### Compliance

The results of our testing did not identify any instances of noncompliance. See the *Independent Auditor's Report on Compliance* on page 16.

In performing our testing, we considered whether the information obtained during our testing resulted in

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## **Chemonics International Inc.**

Financial Audit of the Special Purpose Financial Statements for  
Task Order No. AID-OAA-TO-15-00010  
Population and Reproductive Health (PRH) activity under the Global Health Supply Chain-  
Procurement and Supply Management Program

For the Period of January 1, 2021 through September 30, 2023

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either detected or suspected material fraud, waste, or abuse, which would be subject to reporting under *Government Auditing Standards*. Chemonics self-disclosed two instances of alleged fraud that could have a potential impact on the Program and the SPFS. Based on further discussions with Chemonics and review of the alleged incidences of fraud, an internal investigation into these allegations was conducted by Chemonics and the results found that there was no monetary or material effect to the Program or the SPFS during the period under review. As such, there are no further communications warranting additional consideration.

### **Review of Prior Findings and Recommendations**

We requested copies of prior audit reports and engagements from Chemonics, SIGAR, and USAID pertinent to Chemonics' activities under the Task Order. We identified five (5) prior audit reports that contained ten (10) findings and associated recommendations that could have a material effect on the SPFS or other financial data significant to the audit objectives. We conducted follow-up procedures which included a discussion with management, reviewing evidence of revised policies and procedures or other applicable recommended actions, and performing tests of the similar areas surrounding these issues during our audit. We concluded that Chemonics had taken adequate corrective actions on all ten (10) prior audit findings and associated recommendations. See *Status of Prior Audit Findings* on page 18 for a detailed description of the prior findings and recommendations.

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## INDEPENDENT AUDITOR'S REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT

Board of Directors  
Chemonics International, Inc.  
Washington, D.C.

To the Office of the Special Inspector General for Afghanistan Reconstruction (SIGAR)  
2530 Crystal Drive  
Arlington, Virginia 22202

### Report on the Special Purpose Financial Statement

We have audited the accompanying Special Purpose Financial Statement of Chemonics International Inc. (Chemonics) and the related notes to the Special Purpose Financial Statement (Statement), with respect to the Task Order No. AID-OAA-TO-15-00010 (Task Order) awarded by the United States Agency for International Development's Bureau for Global Health (USAID) to support the Population and Reproductive Health (PRH) activity under the Global Health Supply Chain-Procurement and Supply Management Program, for the period of January 1, 2021, through September 30, 2023.

In our opinion, the Special Purpose Financial Statement referred to above presents fairly, in all material respects, the respective revenue received, costs incurred, and balances for the indicated period of January 1, 2021, through September 30, 2023, in accordance with the terms of the Task Order and requirements provided by the Office of Special Inspector General for Afghanistan Reconstruction (SIGAR).

### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Special Purpose Financial Statement section of our report. We are required to be independent of Chemonics, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Basis of Presentation and Accounting

We draw attention to Note 2 and 3 on the Special Purpose Financial Statement, which describes the basis of presentation and the basis of accounting. As described in Note 2 to the Special Purpose Financial Statement, the statement is prepared by Chemonics International, Inc. in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### Responsibilities of Management for the Special Purpose Financial Statement

Management is responsible for the preparation and fair presentation of the Special Purpose Financial Statement in accordance with the requirements provided by SIGAR. Management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of the Special Purpose Financial Statement that it is free from material misstatement, whether due to fraud or error.

### **Auditor’s Responsibilities for the Audit of the Special Purpose Financial Statement**

Our objectives are to obtain reasonable assurance about whether the Special Purpose Financial Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance, and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Special Purpose Financial Statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Chemonics’ internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our reports dated March 12, 2025, on our consideration of Chemonics International, Inc.’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, terms of the Task Order, and other matters. The purpose of these reports is to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. Those

reports are an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Chemonics International, Inc.'s internal control over financial reporting and compliance.

#### **Restriction on Use**

This report is intended for the information of Chemonics International, Inc., the United States Agency for International Development's Bureau for Global Health, and the Special Inspector General for Afghanistan Reconstruction (SIGAR) and is not intended to be and should not be used by anyone other than these specified parties. The financial information in this report may be privileged. The restrictions of 18 U.S.C. 1905 should be considered before any information is released to the public. However, subject to applicable laws, this report may be released to the United States Congress and the public by SIGAR in order to provide information about programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan.

The image shows a handwritten signature in blue ink that reads "Conrad LLP". The signature is written in a cursive, flowing style.

Lake Forest, California  
March 12, 2025

**Chemonics International Inc.**

Financial Audit of the Special Purpose Financial Statements for  
 Task Order No. AID-OAA-TO-15-00010  
 Population and Reproductive Health (PRH) activity under the Global Health Supply Chain-  
 Procurement and Supply Management Program

For the Period of January 1, 2021 through September 30, 2023

**Special Purpose Financial Statement**

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	<u>Budget</u>	<u>Actual</u>	<u>Questioned Costs</u>			<u>Notes</u>
			<u>Ineligible</u>	<u>Unsupported</u>	<u>Total</u>	
Revenues:						
Task Order AID-OAA-TO-15-00010	5,000,000	5,000,000				(5)
Total revenues	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	-	-	-	
Costs incurred and Fixed Fee:						
Cost Recovery	-	██████████	-	-	-	
Other Direct Costs	-	██████████	-	-	-	
Total Costs incurred	<u>\$ -</u>	<u>\$ 1,562,656</u>	-	-	-	
Outstanding fund balance	<u>\$ -</u>	<u>\$ 3,437,344</u>				(7)

See Notes to the Special Purpose Financial Statement



## Chemonics International Inc.

Financial Audit of the Special Purpose Financial Statements for  
Task Order No. AID-OAA-TO-15-00010  
Population and Reproductive Health (PRH) activity under the Global Health Supply Chain-  
Procurement and Supply Management Program

For the Period of January 1, 2021 through September 30, 2023

### Notes to the Special Purpose Financial Statement<sup>1</sup>

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(1) **Background**

Chemonics International, Inc. is a private international development firm founded in 1975 with the goal of providing expertise allowing learnings to efficiently flow and adapt between experts, projects, and countries to promote meaningful change around the world to help people live healthier, more productive, and more independent lives. Currently, Chemonics International, Inc. is based in Washington, D.C., and employs 6,000 experts in over 100 countries worldwide.

The purpose of this Task Order is to procure and provide family planning health commodities, as well as other health commodities, for USAID health programs. The overarching objective is to increase the availability of health products in both public and private services through strengthened supply systems and supportive environments for health commodity security. Additionally, the Task Order aims to offer Technical Assistance to improve supply systems, enhance commodity security in partner countries, and provide superior customer support to USAID field programs to address their health commodity needs.

USAID issued Modification Number 36 to Task Order No. AID-OAA-TO-15-00010, dated Aug 24, 2022, which obligated a total of \$5,000,000 in funding for Afghanistan. Prior to this, no funding had been obligated for Afghanistan. This Special Purpose Finance Statement reflects the budgeted amounts under this Modification Number 36.

(2) **Basis of Presentation**

The accompanying Special Purpose Financial Statement (SPFS) includes costs incurred under Task Order No. AID-OAA-TO-15-00010 for the period from January 1, 2021, through September 30, 2023. Because the SPFS presents only a selected portion of the operations of Chemonics, it is not intended to, and does not present the financial position, changes in net assets, or cash flows of Chemonics. The information in this SPFS is presented in accordance with the requirements specified by the Office of the Special Inspector General for Afghanistan Reconstruction (SIGAR) and is specific to the aforementioned award. Therefore, some amounts presented in this SPFS may differ from amounts presented in, or used in, the preparation of the basic financial statements.

(3) **Basis of Accounting**

Expenditures and revenue reported on the SPFS are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

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<sup>1</sup> The Notes to the Special Purpose Financial Statement are the responsibility of Chemonics.

## Chemonics International Inc.

Financial Audit of the Special Purpose Financial Statements for  
Task Order No. AID-OAA-TO-15-00010  
Population and Reproductive Health (PRH) activity under the Global Health Supply Chain-  
Procurement and Supply Management Program

For the Period of January 1, 2021 through September 30, 2023

### **Notes to the Special Purpose Financial Statement<sup>1</sup>**

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**(4) Foreign Currency Conversion Method**

For purposes of preparing the SPFS, in Afghanistan, the Afghani is the functional (local) currency. Costs incurred in Afghanistan that are denominated in United States dollars are converted into Afghani using the spot rate as of the effective date of the transaction. Conversions of those transactions back into United States dollars for consolidated financial reporting purposes are based on the average rate for the month, calculated by the accounting system based on the weighted average currency exchange rate of transactions recorded in each month. For this reason, differences in the United States dollar value of transactions as of the effective date of the transaction and the United States dollar value for those transactions in financial reports differ slightly, reflecting differences between the spot rate and the average rate for the month.

**(5) Revenue**

Revenues presented in the SPFS represent the amounts earned through the PRH program for allowable, eligible costs incurred under the Task Order during the period presented.

**(6) Costs incurred by Budget Category**

The budget categories and associated amounts presented reflect the budget line items presented within the final, approved contract budget adopted as a component of Task Order No. AID-OAA-TO-15-00010.

**(7) Outstanding Fund Balance**

For the period January 1, 2021, through September 30, 2023, PRH received \$5,000,000 in obligated funds from USAID for Afghanistan. Expenditures in the same period are \$1,562,656. The difference of \$(3,437,344) is the Outstanding Fund Balance and consists of revenues received from USAID that have not yet been spent. This Outstanding Fund Balance represents the amount of cash on hand as of September 30, 2023, to cover expenses in the period beginning October 1, 2023.

**(8) Program Status**

The Population and Reproductive Health (PRH), Task Order No. AID-OAA-TO-15-00010, remains active beyond the audit period. The period of performance for the Task Order is scheduled to conclude November 28, 2023.

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<sup>1</sup> The Notes to the Special Purpose Financial Statement are the responsibility of Chemonics.

**Chemonics International Inc.**

Financial Audit of the Special Purpose Financial Statements for  
Task Order No. AID-OAA-TO-15-00010  
Population and Reproductive Health (PRH) activity under the Global Health Supply Chain-  
Procurement and Supply Management Program

For the Period of January 1, 2021 through September 30, 2023

**Notes to the Special Purpose Financial Statement<sup>1</sup>**

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**(9) Subsequent Events**

Management has performed an analysis of the activities and transactions subsequent to the January 1, 2021, through September 30, 2023, period covered by the SPFS. Management has performed their analysis through March 12, 2025.

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<sup>1</sup> The Notes to the Special Purpose Financial Statement are the responsibility of Chemonics.

(Continued)



## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL

Board of Directors  
Chemonics International, Inc.  
Washington, D.C.

To the Office of the Special Inspector General for Afghanistan Reconstruction (SIGAR)  
2530 Crystal Drive  
Arlington, Virginia 22202

We have audited, the Special Purpose Financial Statement (Statement) and related notes to the Statement, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, by Chemonics International Inc. (Chemonics) under Task Order No. AID-OAA-TO-15-00010 (Task Order) in support of the Population and Reproductive Health (PRH) for the period of January 1, 2021, through September 30, 2023. We have issued our report thereon dated March 12, 2025, with an unmodified opinion.

### Internal Control over Financial Reporting

In planning and performing our audit of the Special Purpose Financial Statement for the period of January 1, 2021, through September 30, 2023, we considered Chemonics International, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Special Purpose Financial Statement, but not for the purpose of expressing an opinion on the effectiveness of Chemonics International, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Chemonics International, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified.

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control, and the result of that testing, and not to provide an opinion on the effectiveness of Chemonics International, Inc.'s internal control. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control. Accordingly, this communication is not suitable for any other purpose.

### **Restriction on Use**

This report is intended for the information of Chemonics International, Inc., the United States Agency for International Development's Bureau for Global Health, and the Special Inspector General for Afghanistan Reconstruction (SIGAR) and is not intended to be and should not be used by anyone other than these specified parties. The financial information in this report may be privileged. The restrictions of 18 U.S.C. 1905, should be considered before any information is released to the public. However, subject to applicable laws, this report may be released to Congress and to the public by SIGAR in order to provide information about programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan.

The image shows a handwritten signature in blue ink that reads "Conrad LLP". The signature is written in a cursive, slightly slanted style. The text is enclosed in a thin yellow rectangular border.

Lake Forest, California  
March 12, 2025

(Continued)



## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE

Board of Directors  
Chemonics International, Inc.  
Washington DC

To the Office of the Special Inspector General for Afghanistan Reconstruction (SIGAR)  
2530 Crystal Drive  
Arlington, Virginia 22202

We have audited, the Special Purpose Financial Statement (Statement) and related notes to the Statement, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, by Chemonics International, Inc. (Chemonics) under Task Order No. AID-OAA-TO-15-00010 (Task Order) in support of the Population and Reproductive Health (PRH) for the period of January 1, 2021, through September 30, 2023. We have issued our report thereon dated March 12, 2025, with an unmodified opinion.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Chemonics International, Inc.'s Special Purpose Financial Statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and the aforementioned Task Order, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance, and the results of that testing, and not to provide an opinion on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's compliance. Accordingly, this communication is not suitable for any other purpose.

### Restriction on Use

This report is intended for the information of Chemonics International, Inc., the United States Agency for International Development's Bureau for Global Health, and the Special Inspector General for Afghanistan Reconstruction (SIGAR) and is not intended to be and should not be used by anyone other than these specified parties. The financial information in this report may be privileged. The restrictions of 18 U.S.C. 1905 should be considered before any information is released to the public. However, subject to applicable laws, this report may be released to

Congress and to the public by SIGAR in order to provide information about programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan.

*Conrad LLP*

Lake Forest, California  
March 12, 2025

## Chemonics International Inc.

Financial Audit of the Special Purpose Financial Statements for  
Task Order No. AID-OAA-TO-15-00010  
Population and Reproductive Health (PRH) activity under the Global Health Supply Chain-  
Procurement and Supply Management Program

For the Period of January 1, 2021 through September 30, 2023

### Status of Prior Audit Findings

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We requested prior audit reports, evaluations, and reviews from Chemonics, SIGAR, and USAID pertaining to Task Order activities under this audit. We identified five (5) prior audit reports which contained ten (10) findings and associated recommendations that could have a material effect on the SPFS or other financial data significant to the audit objectives. We conducted follow-up procedures, including discussion with Chemonics' management, and performed testing of similar activities during our audit. We have summarized the results of our procedures below:

1. **Report: SIGAR Financial Audit 18-49-FA (USAID's Early Grade Reading (EGR) Survey Project), Financial Audit of Costs Incurred Under for Task Order No. AID-306-TO-15-00064 for the Period from July 27, 2015 through May 15, 2017.**

**Finding 2018-01:** Allowances Overbilling – Chemonics incorrectly overcharged a per diem allowance for lodging for one out of 38 travel disbursements totaling \$62,878. The lodging allowance charged exceeded the maximum amount listed on Chemonics' Allowance Policy Manual. This resulted in questioned costs of \$147.

**Status:** For the current engagement, Conrad reviewed Other Direct Cost samples, and as there were no transactions related to Travel or Allowances; this issue was not repeated. As such, Conrad concluded that Chemonics has taken adequate corrective action on this finding.

2. **Report: SIGAR Financial Audit 19-14-FA (USAID's Afghan Trade and Revenue Project), Financial Audit of Costs Incurred under Contract No. AID-OAA-I-12-00035, Task Order No. AID-306-TO-13-00009 for the Period January 1, 2017 through February 28, 2018.**

**Finding 2018-01:** Property Records Not Updated for Lost, Stolen, Damaged, or Transferred Property – Chemonics erroneously reported nine (9) items valued at \$12,833, which were listed on their master inventory listing. However, Chemonics transferred the items to other projects or reported the items as lost or stolen during the course of the project. This resulted in questioned costs of \$346.

**Status:** For the current engagement, Conrad reviewed Chemonics' general ledger and tested Other Direct Costs samples for the audit period. Based on Conrad's testing, this issue was not repeated. As such, Conrad concluded that Chemonics has taken adequate corrective action on this finding.

**Finding 2018-02:** Annual Non-Expendable Property Report Not Submitted – Chemonics failed to submit to USAID the Non-expendable Property Report for 2017. According to Chemonics personnel, the 2017 report was not completed in anticipation of the project termination date of November 7, 2017; however, the project was extended through February 28, 2018.

**Status:** For the current engagement, Conrad reviewed Chemonics' Task Order requirements and completed Compliance Testing for the audit period. Based on Conrad's testing, this issue was not



## Chemonics International Inc.

Financial Audit of the Special Purpose Financial Statements for  
Task Order No. AID-OAA-TO-15-00010  
Population and Reproductive Health (PRH) activity under the Global Health Supply Chain-  
Procurement and Supply Management Program

For the Period of January 1, 2021 through September 30, 2023  
**Status of Prior Audit Findings (Continued)**

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repeated. As such, Conrad concluded that Chemonics has taken adequate corrective action on this finding.

3. **Report: SIGAR Financial Audit 20-34-FA (USAID's Regional Agriculture Development Program in Southern Afghanistan ("RADP-S")), Financial Audit of Costs Incurred under Contract No. AID-306-C-13-0001800512 for the Period January 1, 2016 through November 20, 2017.**

**Finding 2017-01:** Chemonics did not Submit the Annual Report of Government Property Consistent with USAID's Requirements. Chemonics' inventory submission did not contain the required attestation statement and authorized signature. The inventory was not submitted in a format that is substantially the same as the format prescribed by USAID. The inventory submitted to USAID did not present the value of the property items as of the last report, transfer information, or disposition information. The report does not adequately and consistently classify property as government furnished property or contractor acquired property. The inventory includes unpopulated data cells such that data omissions appear to have been uncorrected during Chemonics' annual check, or internal review, of the inventory to verify the inventory tracker has all the relevant and required information.

**Status:** For the current engagement, Conrad reviewed Chemonics' Task Order requirements and completed Compliance Testing for the audit period. Based on Conrad's testing, this issue was not repeated. As such, Conrad concluded that Chemonics has taken adequate corrective action on this finding.

**Finding 2017-02:** Incomplete Property Records and Inadequate Property Management Procedures – Chemonics' inventory identified 13 vehicles valued at \$54,760 during the audit period, but no costs were recorded under account code 45500 – Project Vehicles. These vehicles were purchased by a subcontractor and recorded under Other Direct Costs, with posting references and transaction dates missing. Additionally, \$69,375 in property was acquired, but the general ledger showed \$72,417, resulting in a \$3,042 discrepancy attributed to shared project items. A full reconciliation was not completed in a timely manner. Issues also included missing acquisition dates, unit prices, and titles, as well as unsupported disposition results, leading to a questioned cost of \$3,042.

**Status:** For the current engagement, Conrad reviewed Chemonics' general ledger along with Task Order requirements, tested Other Direct Costs expenditures, and performed compliance testing for the audit period. Based on Conrad's testing, this issue was not repeated. As such, Conrad concluded that Chemonics has taken adequate corrective action on this finding.

**Finding 2017-03:** Undetected Misstatements Within the Special Purpose Financial Statement (SPFS) and Accompanying Notes – During the testing of the SPFS and accompanying notes Chemonics incorrectly represented the basis of accounting used to recognize revenue and

(Continued)

## Chemonics International Inc.

Financial Audit of the Special Purpose Financial Statements for  
Task Order No. AID-OAA-TO-15-00010  
Population and Reproductive Health (PRH) activity under the Global Health Supply Chain-  
Procurement and Supply Management Program

For the Period of January 1, 2021 through September 30, 2023

### Status of Prior Audit Findings (Continued)

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expenditures. In addition, a material error was noted within the revenue note that disclosed the total amount of funds invoiced by Chemonics during the audit period.

**Status:** For the current engagement, Conrad reviewed the SPFS and accompanying notes for the audit period. This issue was not repeated. As such, Conrad concluded that Chemonics has taken adequate corrective action on this finding.

4. **Report: SIGAR Financial Audit 22-26-FA (USAID’s Capacity Building Activity (“CBA”)), Financial Audit of Costs Incurred under Contract No. AID-306-C-17-00005 for the period of January 1, 2020 through January 31, 2021.**

**Finding 2022-01:** Ineligible Payroll Costs Charged to the Program During Emergency Closure Due to COVID-19 – In 21 out of 137 payroll samples tested for Direct Costs, Chemonics charged hours recorded under Emergency Office Closure to the Program for local national staff who were unable to work remotely during the closure for COVID-19. These staff included cleaners, cooks, teachers, data entry officers, the data entry supervisor, and an IT specialist. Chemonics did not receive approval from USAID for the continued payment of these salaries. This resulted in ineligible costs in the amount of \$6,126.

**Status:** For the current engagement, Conrad tested Other Direct Cost samples, and as there were no transactions related to Payroll; this issue was not repeated. As such, Conrad concluded that Chemonics has taken adequate corrective action on this finding.

**Finding 2022-02:** Payments Made to Persons Whose Names Match Those on the SAM/OFAC Exclusion List. – Out of 3,793 Direct Cost transactions, 127 non-payroll samples totaling \$522,024 were tested. During testing, seven transactions involving 13 individuals matched names on the U.S. System for Awards Management (SAM)/OFAC exclusion list, indicating they were barred from receiving U.S. government payments. These individuals attended CBA training seminars and received stipends for incidentals and transportation. Chemonics acknowledged the name matches but claimed they were different people with the same names and stated they investigated each match. However, they did not provide supporting documentation, leading to ineligible costs of \$555.

**Status:** For the current engagement, there were no instances where Chemonics repeated issues related to failing to screen vendors and/or individuals. As such, Conrad concluded that Chemonics has taken adequate corrective action on this finding.

**Finding 2017-03:** Unsupported and Ineligible Costs Were Charged to the Program – Out of 3,793 Direct Cost transactions, 127 non-payroll samples totaling \$522,024 were tested for accuracy, support, and approval. In the testing, Chemonics failed to provide vendor invoices for 2 samples, resulting in unsupported costs of \$910. Additionally, in 1 sample, the cost charged exceeded the amount on the vendor’s invoice, leading to ineligible costs of \$33. This resulted in \$910 in

(Continued)

**Chemonics International Inc.**

Financial Audit of the Special Purpose Financial Statements for  
Task Order No. AID-OAA-TO-15-00010  
Population and Reproductive Health (PRH) activity under the Global Health Supply Chain-  
Procurement and Supply Management Program

For the Period of January 1, 2021 through September 30, 2023

**Status of Prior Audit Findings (Continued)**

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unsupported costs and \$48 in associated indirect costs, totaling \$958 in unsupported questioned costs. Furthermore, \$33 in ineligible direct costs with \$2 in associated indirect costs led to \$35 in ineligible questioned costs, bringing the total questioned costs to \$993.

**Status:** For the current engagement, there were no instances where Chemonics repeated issues related to failing to provide vendor invoices. As such, the corrective action has been adequately implemented.

5. **Report: SIGAR Financial Audit 23-28-FA (USAID’s Capacity Building Activity for the Afghan Ministry of Education), Financial Audit of Costs Incurred Under Contract No. AID-306-C-17-00005 for the Period of February 1, 2021 through January 10, 2022.**

**Finding 2022-01:** Ineligible Payroll Costs Charged to the Program During Emergency Closure Due to COVID-19 – The auditor tested 143 direct cost transactions totaling \$413,861 out of a population of 2,937 transactions totaling \$811,911. Of the 143 transactions tested, no documentation was provided to support nine transactions related to travel in the amount of \$2,025.

**Status:** For the current engagement, Conrad tested Other Direct Cost samples, and there were no transactions related to Travel and no instances where Chemonics repeated issues related to support documentation. As such, Conrad concluded that Chemonics has taken adequate corrective action on this finding.

(Continued)

**Chemonics International Inc.**

Financial Audit of the Special Purpose Financial Statements for  
Task Order No. AID-OAA-TO-15-00010  
Population and Reproductive Health (PRH) activity under the Global Health Supply Chain-  
Procurement and Supply Management Program

For the Period of January 1, 2021 through September 30, 2023  
**Chemonics' Response to the Audit Report**

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Included on the following page is Chemonics' response to the audit report.



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March 6, 2025

Sam Perera, CPA, CFE, CITP, CGMA Partner  
Conrad LLP

**Subject:** Management Response to Report on Financial Audit of the Special Purpose Financial Statements for Task Order No. AID-OAA-TO-15-00010, for the Period of January 1, 2021, through January 30, 2023

Dear Mr. Perera,

Thank you for sharing draft audit report F-304 on February 19, 2025. We are pleased to note that there are no audit findings or internal control deficiencies identified.

We have appreciated collaborating on this and draft audit report F-303.

[REDACTED]

Sincerely,  
[REDACTED]

Chemonics International Inc.

## SIGAR's Mission

The mission of the Special Inspector General for Afghanistan Reconstruction (SIGAR) is to enhance oversight of programs for the reconstruction of Afghanistan by conducting independent and objective audits, inspections, and investigations on the use of taxpayer dollars and related funds. SIGAR works to provide accurate and balanced information, evaluations, analysis, and recommendations to help the U.S. Congress, U.S. agencies, and other decision-makers to make informed oversight, policy, and funding decisions to:

- improve effectiveness of the overall reconstruction strategy and its component programs;
- improve management and accountability over funds administered by U.S. and Afghan agencies and their contractors;
- improve contracting and contract management processes;
- prevent fraud, waste, and abuse; and
- advance U.S. interests in reconstructing Afghanistan.

## Obtaining Copies of SIGAR Reports and Testimonies

To obtain copies of SIGAR documents at no cost, go to SIGAR's Web site ([www.sigar.mil](http://www.sigar.mil)). SIGAR posts all publicly released reports, testimonies, and correspondence on its Web site.

## To Report Fraud, Waste, and Abuse in Afghanistan Reconstruction Programs

To help prevent fraud, waste, and abuse by reporting allegations of fraud, waste, abuse, mismanagement, and reprisal, contact SIGAR's hotline:

- Web: [www.sigar.mil/fraud](http://www.sigar.mil/fraud)
- Email: [sigar.pentagon.inv.mbx.hotline@mail.mil](mailto:sigar.pentagon.inv.mbx.hotline@mail.mil)
- Phone International: +1-866-329-8893
- Phone DSN International: 312-664-0378
- U.S. fax: +1-703-601-4065

## SIGAR's Mission

### Public Affairs Officer

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