

SIGAR

**Special Inspector General for
Afghanistan Reconstruction**

SIGAR 19-28 Financial Audit

USAID's Helping Mothers and Children
Thrive Program: Audit of Costs Incurred by
Jhpiego Corporation



MARCH
2019

SIGAR

Special Inspector General for Afghanistan Reconstruction

WHAT THE AUDIT REVIEWED

On January 7, 2015, the U.S. Agency for International Development (USAID) awarded Jhpiego Corporation (Jhpiego) a \$60 million cooperative agreement to support the Family Planning, Maternal, Newborn, and Child Health program. The agreement's objective was to increase the use of high quality maternal and child health services by strengthening existing primary care services provided through the private sector and the Afghan Ministry of Public Health. The agreement's initial period of performance is scheduled to end on January 6, 2020. As of December 2017, USAID had modified the agreement nine times, with no change in the total funding or period of performance. On July 16, 2015, the program's name was changed to Helping Mothers and Children Thrive.

SIGAR's financial audit, performed by Crowe LLP (Crowe), reviewed \$28,437,143 in costs charged to the cooperative agreement from July 1, 2015, through June 30, 2017. The objectives of the audit were to (1) identify and report on significant deficiencies or material weaknesses in Jhpiego's internal controls related to the cooperative agreement; (2) identify and report on instances of material noncompliance with the terms of the cooperative agreement and applicable laws and regulations, including any potential fraud or abuse; (3) determine and report on whether Jhpiego has taken corrective action on prior findings and recommendations; and (4) express an opinion on the fair presentation of Jhpiego's Special Purpose Financial Statement (SPFS). See Crowe's report for the precise audit objectives.

In contracting with an independent audit firm and drawing from the results of the audit, SIGAR is required by auditing standards to review the audit work performed. Accordingly, SIGAR oversaw the audit and reviewed its results. Our review disclosed no instances where Crowe did not comply, in all material respects, with U.S. generally accepted government auditing standards.

March 2019

USAID's Helping Mothers and Children Thrive Program: Audit of Costs Incurred by Jhpiego Corporation

SIGAR 19-28-FA

WHAT THE AUDIT FOUND

Crowe identified two deficiencies in Jhpiego's internal controls, one of which was a significant deficiency, and two instances of noncompliance with the terms and conditions of the cooperative agreement and applicable regulations. The auditors found that Jhpiego advanced itself more funds than needed for a 30-day period, which violated federal requirements. Crowe also found that Jhpiego did not properly calculate foreign currency conversions, resulting in \$3,301 in overcharges to the government.

Because of the significant deficiency and instance of noncompliance, Crowe identified \$3,301 in total questioned costs, consisting entirely of unsupported costs—costs not supported with adequate documentation or that did not have the required prior approval. Crowe did not identify any ineligible costs—costs prohibited by the contract, applicable laws, or regulations.

Category	Ineligible	Unsupported	Total Questioned Costs
Improper Foreign Currency Conversion	\$0	\$3,301	\$3,301
Totals	\$0	\$3,301	\$3,301

Crowe identified one prior audit report with three findings that could be material to the SPFS. Crowe concluded that Jhpiego had taken adequate corrective action on two of the findings. The third finding that Jhpiego withdrew more funds than allowed in a 30-day period was repeated in this audit.

Crowe issued an unmodified opinion on Jhpiego's SPFS, noting that 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, SIGAR recommends that the responsible agreement officer at USAID:

- Determine the allowability of and recover, as appropriate, \$3,301 in questioned costs identified in the report.**
- Advise Jhpiego to address the report's two internal control findings.**
- Advise Jhpiego to address the report's two noncompliance findings.**



SIGAR

Office of the Special Inspector General
for Afghanistan Reconstruction

March 27, 2019

The Honorable Mark Green
Administrator, U.S. Agency for International Development

Mr. Peter Natiello
USAID Mission Director for Afghanistan

We contracted with Crowe LLP (Crowe) to audit the costs incurred by Jhpiego Corporation (Jhpiego) under a U.S. Agency for International Development (USAID) cooperative agreement to support the Family Planning, Maternal, Newborn, and Child Health program.¹ The agreement's objective was to increase the use of high quality maternal and child health services by strengthening existing primary care services provided through the private sector and the Afghan Ministry of Public Health. On July 16, 2015, the program's name was changed to Helping Mothers and Children Thrive. Crowe's audit covered \$28,437,143 in costs charged to the cooperative agreement between July 1, 2015, and June 30, 2017. Our contract with Crowe required that the audit be performed in accordance with generally accepted government audit standards issued by the Comptroller General of the United States.

Based on the results of the audit, SIGAR recommends that the responsible agreement officer at USAID:

- 1. Determine the allowability of and recover, as appropriate, \$3,301 in total questioned costs identified in the report.**
- 2. Advise Jhpiego to address the report's two internal control findings.**
- 3. Advise Jhpiego to address the report's two noncompliance findings.**

The results of Crowe's audit are discussed in detail in the attached report. We reviewed Crowe's report and related documentation. Our review, as differentiated from an audit 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 Jhpiego's Special Purpose Financial Statement. We also express no opinion on the effectiveness of Jhpiego's internal control or compliance with the contract, laws, and regulations. Crowe is responsible for the attached auditor's report and conclusions expressed in it. However, our review disclosed no instances where Crowe did not comply, in all material respects, with generally accepted government auditing standards issued by the Comptroller General of the United States.

We will be following up with the agency to obtain information on the corrective actions taken in response to our recommendations.

John F. Sopko
Special Inspector General
for Afghanistan Reconstruction

(F-131)

¹ The cooperative agreement number is AID-306-A-15-00002.



Jhpiego Corporation
Helping Mothers and Children Thrive
Special Purpose Financial Statement
For the Period July 1, 2015 through June 30, 2017
(With Independent Auditor's Report Thereon)

Table of Contents

Transmittal Letter	1
Summary	2
Independent Auditor's Report on the Special Purpose Financial Statement.....	6
Special Purpose Financial Statement	8
Notes to the Special Purpose Financial Statement	9
Notes to Questioned Costs Presented on the Special Purpose Financial Statement	11
Independent Auditor's Report on Internal Control	12
Independent Auditor's Report on Compliance	14
Section I: Schedule of Findings and Questioned Costs.....	16
Section II: Summary Schedule of Prior Audit, Review, and Assessment Findings	19
Appendix A: Views of Responsible Officials	21
Appendix B: Auditor's Rebuttal	23

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Transmittal Letter

March 11, 2019

Board of Directors
Jhpiego Corporation, Affiliate of John Hopkins University
1615 Thames Street
Baltimore, MD 21231-3492

Office of the Special Inspector General for Afghanistan Reconstruction
2530 Crystal Drive
Arlington, VA 22202

We appreciate the opportunity to provide to you our report regarding the procedures that we have completed during the course of our audit of Jhpiego Corporation's ("Jhpiego") contract with the United States Agency for International Development funding the Helping Mothers and Children Thrive project.

Within the pages that follow, we have provided a brief summary of the work performed. Following the summary, we have incorporated our report on the Special Purpose Financial Statement, report on internal control, and report on compliance. We do not express an opinion on the summary or any information preceding our reports.

When preparing our report, we considered comments, feedback, and interpretations of Jhpiego and the Office of the Special Inspector General for Afghanistan Reconstruction provided both in writing and orally throughout the audit planning and fieldwork phases. Management's final written responses have been incorporated herein.

Thank you for providing us the opportunity to work with you and to conduct the financial audit of Jhpiego's contract.

Sincerely,

A handwritten signature in black ink, appearing to read "Bert Nuehring".

Bert Nuehring, CPA, Partner
Crowe LLP

Summary

Background

On January 7, 2015, the United States Agency for International Development (“USAID”) issued cooperative agreement number AID-306-A-15-00002 (the “Agreement”) to Jhpiego Corporation (“Jhpiego”) to support the Family Planning, Maternal, Newborn and Child Health Program (“FP/MNCH”) Program in Afghanistan. The Agreement was valued at \$60,000,000, with initial funding of \$12,800,000. The program’s goal is to increase usage of high quality FP/MNCH services through culturally appropriate, cost-effective interventions that strengthen and enhance existing primary care services provided through the private sector and the Afghan Ministry of Public Health’s basic package of health services. The program also seeks to strengthen referral systems to Essential Package of Hospital Services at the provincial level toward improving the continuum of care, especially for vulnerable populations. On July 16, 2015, the program’s name was changed to Helping Mothers and Children Thrive (“HEMAYAT” or the “Program”).

The Agreement’s initial period of performance spanned from January 7, 2015, through January 6, 2020, the end of period of performance. Subsequent to the initial award, the Agreement was modified nine times. The modifications did not extend the period of performance or change the total budget of the Agreement. The table, below, summarizes the Agreement modifications:

Modification No.	Date	Highlights
1	7/16/2015	Align the budget with the project implementation period. Change the name of the program as noted above. Revise the budget to pull out direct costs from indirect costs.
2	1/10/2016	Change the Agreement Officer Representative and Alternate Agreement Officer Representative.
3	3/31/2016	Provide incremental funding in the amount of \$11,916,149, thereby increasing the total obligation from \$12,800,000 to \$24,716,149.
4	4/25/2016	To change the funding site of the obligated amount by "De obligating \$5,150,000 and obligating \$5,150,000."
5	12/8/2016	Change the Agreement Officer Representative and Alternate Agreement Officer Representative.
6	2/21/2017	Provide incremental funding in the amount of \$5,150,000 thereby increasing the total obligation from \$24,716,149 to \$29,866,149.
7	4/27/2017	Provide incremental funding in the amount of \$7,289,000 thereby increasing the total obligation from \$29,866,149 to \$37,155,149.
8	8/8/2017	Provide incremental funding in the amount of \$1,711,476.77, increasing the total obligated amount from \$37,155,149 to \$38,866,625.77.
9	12/17/2017	Provide incremental funding in the amount of \$9,885,635, increasing obligated amount from \$38,866,625.77 to \$48,752,262.77. Incorporate the refined scope of the project (i.e. re-scoping and 5-year realigned budget).

The audit’s scope includes activity within the period July 1, 2015 through June 30, 2017. Within the period under audit, Jhpiego reported \$28,470,797 in total revenue as having been earned, with \$28,437,143 in reimbursable costs. Jhpiego used five subrecipients to help execute the scope of work. Approximately \$3,045,647 was charged to the Agreement for the five subrecipients during the audit period.

Work Performed

Crowe LLP (“Crowe”) was engaged by the Office of the Special Inspector General for Afghanistan Reconstruction (“SIGAR”) to conduct a financial audit of Jhpiego’s Project.

Objectives Defined by SIGAR

The following audit objectives were defined within the *Performance Work Statement for Financial Audits of Costs Incurred by Organizations Contracted by the U.S. Government for Reconstruction Activities in Afghanistan*:

Audit Objective 1 – Special Purpose Financial Statement

Express an opinion on whether the Special Purpose Financial Statement for the Agreement presents fairly, in all material respects, revenues earned, costs incurred, items directly procured by the U.S. Government, and balance for the period audited in conformity with the terms of the delivery order and generally accepted accounting principles or other comprehensive basis of accounting.

Audit Objective 2 – Internal Controls

Evaluate and obtain a sufficient understanding of Jhpiego’s internal control related to the Agreement; assess control risk; and identify and report on significant deficiencies including material internal control weaknesses.

Audit Objective 3 – Compliance

Perform tests to determine whether Jhpiego complied, in all material respects, with the Agreement’s requirements and applicable laws and regulations; and identify and report on instances of material noncompliance with terms of the delivery order and applicable laws and regulations, including potential fraud or abuse that may have occurred.

Audit Objective 4 – Corrective Action on Prior Findings and Recommendations

Determine and report on whether Jhpiego has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect on the special purpose financial statement or other financial data significant to the audit objectives.

Scope

The scope of the audit included the period July 1, 2015 through June 30, 2017. The audit was limited to those matters and procedures pertinent to the Agreement that have a direct and material effect on the Special Purpose Financial Statement (“SPFS”). The audit also included an evaluation of the presentation, content, and underlying records of the SPFS. Further, the audit included reviewing the financial records that support the SPFS to determine if there were material misstatements and if the SPFS was presented in the format required by SIGAR. In addition, the following areas were determined to be direct and material and, as a result, were included within the audit program for detailed evaluation:

- Allowable Costs and Activities;
- Cash Management;
- Procurement; and
- Subrecipient Monitoring.

Methodology

To meet the aforementioned objectives, Crowe completed a series of tests and procedures to audit the SPFS, tested compliance and considered the auditee’s internal controls over compliance and financial reporting, and determined if adequate corrective action was taken in response to prior audit, assessment, and findings and review comments, as applicable.

For purposes of meeting Audit Objective 1 pertaining to the SPFS, transactions were selected from the financial records underlying the SPFS and were tested to determine if the transactions were recorded in accordance with the basis of accounting identified by Jhpiego; were incurred within the period covered by the SPFS and in alignment with specified cutoff dates; were appropriately allocated to the award if the cost benefited multiple objectives; and were adequately supported.

With regard to Audit Objective 2 regarding internal control, Crowe requested and the auditee provided copies of policies and procedures to provide Crowe with an understanding of the system of internal control established by Jhpiego during the period of performance. To the extent documented policies and procedures were unavailable due to records retention complications, or other matters, Crowe conducted interviews with management to obtain an understanding of the processes that were in place during the period of performance. The system of internal control is intended to provide reasonable assurance of achieving reliable financial reporting and compliance with applicable laws and regulations. Crowe corroborated internal controls identified by the auditee and conducted testing of select key controls to understand if they were implemented as designed.

Audit Objective 3 required that tests be performed to obtain an understanding of the auditee's compliance with requirements applicable to the Agreement. Crowe identified – through review and evaluation of the Agreement executed by and between Jhpiego and USAID, the Federal Acquisition Regulation (“FAR”), and 2 CFR Part 200 *Uniform Guidance* – the criteria against which to test the SPFS and supporting financial records and documentation. Using various sampling techniques, including but not limited to audit sampling guidance for compliance audits provided by the American Institute of Certified Public Accountants, Crowe selected expenditures, invoices submitted to the Government for payment, procurements, property and equipment dispositions, and subrecipient agreements issued under the Agreement and corresponding costs incurred. Supporting documentation was provided by the auditee and subsequently evaluated to assess Jhpiego's compliance. Testing of indirect costs was limited to determining whether indirect costs were calculated and charged to the U.S. Government in accordance with the indirect cost rate memoranda issued by the Department of Health and Human Services. We also performed procedures to determine if adjustments to billings that were based on preliminary or provisional rates were made, as required and applicable.

Regarding Audit Objective 4, Crowe queried Jhpiego, USAID staff participating in the audit entrance conference, and SIGAR to understand whether or not there were prior audits, reviews, or assessments that were pertinent to the audit scope. Crowe also conducted an independent search of publicly available information to identify audit and review reports. As a result of the aforementioned efforts, we identified one prior report applicable to Jhpiego, but none under this Project. The previous report was an audit by SIGAR of Jhpiego's Health Services Support Project in Afghanistan for the audit period July 1, 2006 through October 31, 2013. That report contained findings for which corrective action had not yet been evaluated by external auditors or the USAID Contracting Officer. Whereas a Contracting Officer's determination has not been rendered indicating that Jhpiego is required to take corrective action, Crowe's procedures were limited to determining whether the same issue was identified during Crowe's audit scope.

Summary of Results

Upon completion of Crowe's procedures, Crowe identified two findings because they met one or more of the following criteria: (1) deficiencies in internal control; (2) noncompliance with rules, laws, regulations, or the terms and conditions of the Agreement; and/or (3) questioned costs resulted from identified instances of noncompliance.

Crowe issued an unmodified opinion on the SPFS.

While Crowe issued an unmodified opinion on the SPFS, Crowe also reported on both Jhpiego's compliance with the applicable laws, rules, regulations, and the terms and conditions of the Agreement and the internal controls over financial reporting. Two findings were reported in internal control, with one considered a significant deficiency. Two instances of noncompliance were also reported. Finding 2018-01, “Improper Foreign Currency Conversion,” is classified as a Significant Deficiency and Non-Compliance, with \$3,301 in questioned costs. Finding 2018-02, “Funds in Excess of Cash Needs,” is classified as a Deficiency and Non-Compliance with no questioned costs. The total questioned costs for this audit are \$3,301.

SIGAR requires that questioned costs be classified as either “ineligible” or “unsupported.” SIGAR defines unsupported costs as those that “are not supported with adequate documentation or did not have required prior approvals or authorizations.” Ineligible costs are those “that are explicitly questioned because they are unreasonable; prohibited by the audited Agreement or applicable laws and regulations; or are not award related.” The \$3,301 in questioned costs that Crowe identified are deemed unsupported.

Crowe also requested copies of prior audits, reviews, and evaluations pertinent to Jhpiego's financial performance under the Agreement. Based on Crowe's communications with Jhpiego and USAID staff members participating in the audit entrance conference, there was one such prior audit or assessment report. One report was identified and assessed for purposes of determining whether there were findings and corrective actions required for follow-up. Three such findings were noted: Finding 2012-01 "Unsupported Disbursements;" 2012-02 "Ineligible Costs;" 2012-03 "Funds in Excess of Cash Needs." Three findings requiring corrective action were identified. **Section 2: Summary Schedule of Prior Audit and Review Findings** provides additional detail regarding the finding. Crowe determined that one out of the three findings had not been remediated and is noted in our report.

The following summary is intended to present an overview of the audit results and is not intended to be a representation of the audit's results in their entirety.

Schedule of Findings and Questioned Costs

Finding No.	Finding Name	Classification	Questioned Costs	Cumulative Unique Questioned Costs
2018-01	Improper Foreign Currency Conversion	Significant Deficiency and Noncompliance	\$3,301	\$3,301
2018-02	Funds in Excess of Cash Needs	Deficiency and Noncompliance	\$0	\$0
Total Questioned Costs:				\$3,301

Summary of Management Comments

Management disagreed with Finding 2018-01 because Jhpiego did not perform the foreign currency conversion and indicated Crowe did not understand the nature and circumstances of the transactions. Management did not disagree with Finding 2018-02.

Summary of the Auditor's Response to Management Comments

Related to Finding 2018-01, the condition in Crowe's finding is specific to the lack of objective auditable documentation related to the confirmation of the bank's rate conversion from USD to Afghan Afghani. Management's response is focused on the cause of the finding. During the audit, Jhpiego was unable to provide auditable objective evidence that the conversion rate used in the recording of the expense in USD was the actual rate used for the conversion (i.e. there was no mark-up). Management's response also indicates Jhpiego does not control the conversion rates used. The fact that Jhpiego does not control the conversion rate used is not relevant to the condition. As a result, Crowe concludes that management's response does not provide additional evidence that the rate used by the bank was the rate used by Jhpiego in the currency conversion process and reporting of expenses to the U.S. Government. Therefore, the Finding remains unchanged.

References to Appendices

The auditor's reports are supplemented by two appendices, **Appendix A**, which contains management's responses to the audit findings and **Appendix B**, which contains the auditor's full rebuttal.

INDEPENDENT AUDITOR'S REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT

Board of Directors
Jhpiego Corporation
1615 Thames Street
Baltimore, MD 21231-3492

To the Office of the Special Inspector General for Afghanistan Reconstruction
2530 Crystal Drive
Arlington, VA 22202

Report on the Special Purpose Financial Statement

We have audited the Special Purpose Financial Statement (“the Statement”) of Jhpiego Corporation (“Jhpiego”), and related notes to the Statement, with respect to the Helping Mothers and Children Thrive project funded by cooperative agreement number AID-306-A-15-00002 for the period July 1, 2015 through June 30, 2017.

Management’s Responsibility for the Special Purpose Financial Statement

Management is responsible for the preparation and fair presentation of the Statement in accordance with the requirements specified by the Office of the Special Inspector General for Afghanistan Reconstruction (“SIGAR”). Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a Statement that is free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Special Purpose Financial Statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the Statement 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 the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

(Continued)

Opinion

In our opinion, the Statement referred to above presents fairly, in all material respects, revenue received and costs incurred for the indicated period in accordance with the requirements established by the Office of the Special Inspector General for Afghanistan Reconstruction described in Note 1 and on the basis of accounting described in Note 2.

Basis of Presentation and Accounting

We draw attention to Note 1 and Note 2 to the Statement, which describes the basis of presentation and accounting. The Statement was prepared by Jhpiego on the cash basis of accounting and in accordance with the requirements specified by the Office of the Special Inspector General for Afghanistan Reconstruction and presents those expenditures as permitted under the terms and conditions of the award, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the financial reporting provisions of the Guidelines referred to above. Our opinion is not modified with respect to these matters.

Restriction on Use

This report is intended for the information of Jhpiego Corporation, the United States Agency for International Development, and the Office of the Special Inspector General for Afghanistan Reconstruction. 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.

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued reports dated March 11, 2019, on our consideration of Jhpiego's internal controls over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and other matters. The purpose of those 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 Jhpiego's internal control over financial reporting and compliance.

Crowe LLP

Crowe LLP

March 11, 2019
Washington, D.C.

Jhpiego Corporation
Special Purpose Financial Statement
Cooperative Agreement No. AID-306-A-15-00002
For the Period July 1, 2015 to June 30, 2017

	Budget	Actual	Questioned Costs		Notes
			Ineligible	Unsupported	
<i>Revenues</i>					
Cooperative Agreement No. AID-306-A-15-00002	\$ 60,000,000.00	\$ 28,470,797.25			4, 5
Total Revenue	\$ 60,000,000.00	\$ 28,470,797.25			
<i>Costs Incurred</i>					
				\$3,301.27	A, 6
Personnel	\$ 12,085,567.00	\$ 6,906,483.44			
Fringe Benefits	\$ 2,028,920.00	\$ 1,876,458.50			7
Travel	\$ 5,228,762.00	\$ 3,328,673.79			
Equipment	\$ 365,000.00	\$ 281,989.63			
Materials and Supplies	\$ 1,756,187.00	\$ 2,522,496.54			
Contractual Services	\$ 15,221,688.00	\$ 2,068,035.84			
U.S. Subawards	\$ 6,513,671.00	\$ 3,045,647.32			
Tuition	\$ -	\$ -			
Other Direct Costs	\$ 9,882,924.00	\$ 4,119,552.38			
Indirect Costs	\$ 6,917,281.00	\$ 4,287,805.40			
Total Costs Incurred	\$ 60,000,000.00	\$ 28,437,142.84			
 <i>Balance</i>	 <u>\$ -</u>	 <u>\$ 33,654.41</u>			 8

The accompanying notes to the Special Purpose Financial Statement are an integral part of this Statement.

JHPIEGO CORPORATION
NOTES TO SPECIAL PURPOSES FINANCIAL STATEMENT
For the period July 1, 2015 to June 30, 2017

Note 1. Basis of Presentation

The accompanying Special Purpose Financial Statement (the "Statement") includes costs incurred under the Cooperative Agreement Number, AID-306-A-15-0002 for the Jhpiego/Helping Mothers and Children Thrive ("HEMAYAT") Project for the period July 1, 2015 through June 30, 2017. Because the Statement presents only a selected portion of the operations of Jhpiego Corporation, it is not intended to and does not present the financial position, changes in the net assets, or cash flows of Jhpiego Corporation. The information in this Statement is presented in accordance with the requirements specified by the Office the Special Inspector General for Afghanistan Reconstruction ("SIGAR") and is specific to the aforementioned Federal Cooperative Agreement. Therefore, some amounts presented in this Statement may differ from the amounts presented in, or used in the preparation of, the basic financial statements.

Note 2. Basis of Accounting

Expenditures reported on the Statement are reported on cash basis of accounting and presents amounts as presented under the terms of the Agreement. Such expenditures are recognized following the cost principles contained in 2 CFR 200 Subpart E, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Foreign Currency Conversion Method

For purposes of preparing the Statement, conversions from local currency to United States dollars were not required. Jhpiego maintains the funds in Afghanistan in USD and does not have a local Afghani account. When local currency is needed, the required funds are converted from USD to local currency and the amount is recorded in USD using the actual exchange rate from the bank on the date of the conversion.

Note 4. Revenues

Revenues on the Statement represent the amount of funds to which Jhpiego Corporation is entitled to receive from USAID for allowable, eligible costs incurred under the cooperative agreement during the period of performance.

Note 5. Revenue Recognition

Revenue is recognized on the cash basis.

Note 6. Costs Incurred by Budget Category

The budget categories presented and associated amounts within approved cooperative agreement budget adopted as a component of the Mod 1 to the dated cooperative agreement and encompass the entire period of performance.

Note 7. Compensation-Fringe Benefits

Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. The fringe benefits are based on local law, established organizational policy or employer-employee agreements. The rates are reviewed on an annual basis and adjusted as needed.

Note 8. Balance

The balance presented on the Statement represents the difference between revenue earned and costs incurred such that an amount greater than \$0 would reflect that on a cash basis revenues have been earned that exceeded costs incurred or charged to this cooperative agreement and an amount less than \$0 would indicate that cost have been incurred, but have not been paid so on a cash basis not recognized as revenue. The balance of \$33,654.41 as of June 30, 2017 represents the timing of revenue on cash basis from a prior period, reflected during the current period due to the timing of payments.

JHPIEGO CORPORATION
NOTES TO SPECIAL PURPOSES FINANCIAL STATEMENT
For the period July 1, 2015 to June 30, 2017

Note 9. Cost Share

Recipient share of expenditures for the period July 1, 2015 through June 30, 2017 are \$511,179.93.

Note 10 - Subsequent Events

Management has performed an analysis of the activities and transactions subsequent to the July 1, 2015, through June 30, 2017, period covered by the Statement. Management has performed their analysis through March 11, 2019.

JHPIEGO CORPORATION
NOTES TO THE QUESTIONED COSTS PRESENTED ON THE
SPECIAL PURPOSE FINANCIAL STATEMENT

- A. Finding 2018-01 questioned \$3,301.27 due to Jhpiego's inability to provide verification of exchange rate used in foreign currency conversions. This finding encompasses multiple cost categories.
- B. Finding 2018-02 did not have questioned costs and is due to Jhpiego's draw of funds in excess of immediate cash needs.

Alphabetic notes to the Questioned Costs are prepared by the auditor for purposes of this report. Management takes no responsibility for the notes to the questioned costs.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL

Board of Directors
Jhpiego Corporation
1615 Thames Street
Baltimore, MD 21231-3492

Office of the Special Inspector General for Afghanistan Reconstruction
2530 Crystal Drive
Arlington, VA 22202

We have audited, 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, the Special Purpose Financial Statement (“the Statement”) of Jhpiego Corporation (“Jhpiego”), and related notes to the Statement, with respect to the Helping Mothers and Children Thrive project funded by cooperative agreement number AID-306-A-15-00002 for the period July 1, 2015 through June 30, 2017. We have issued our report thereon dated March 11, 2019.

Internal Control over Financial Reporting

Jhpiego’s management is responsible for establishing and maintaining effective internal control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that the assets are safeguarded against loss from unauthorized use or disposition; transactions are executed in accordance with management’s authorization and in accordance with the terms of the Agreement; and transactions are recorded properly to permit the preparation of the Statement in conformity with the basis of presentation described in Notes 1 and 2 to the Statement. Because of inherent limitations in internal control, errors or fraud may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the Statement for the period July 1, 2015 through June 30, 2017, we considered Jhpiego’s internal controls to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Statement, but not for the purpose of expressing an opinion on the effectiveness of Jhpiego’s internal control. Accordingly, we do not express an opinion on the effectiveness of Jhpiego’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 second 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 were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as Finding 2018-01 that we consider to be a significant deficiency.

We noted a certain matter that we consider to be a deficiency described in the accompanying Schedule of Findings and Questioned Costs as Finding 2018-02.

Jhpiego Corporation's Response to the Findings

Jhpiego's response to the findings was not subject to the auditing procedures applied in the audit of the special purpose financial statement and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 Jhpiego Corporation, the United States Agency for International Development, and the Office of the Special Inspector General for Afghanistan Reconstruction. 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.

Crowe LLP

Crowe LLP

March 11, 2019
Washington, D.C.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE

Board of Directors
Jhpiego Corporation
1615 Thames Street
Baltimore, MD 21231-3492

Office of the Special Inspector General for Afghanistan Reconstruction
2530 Crystal Drive
Arlington, VA 22202

We have audited, 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, the Special Purpose Financial Statement (the "Statement") of Jhpiego Corporation ("Jhpiego"), and related notes to the Statement, with respect to the Helping Mothers and Children Thrive project funded by cooperative agreement number AID-306-A-15-00002 for the period July 1, 2015 through June 30, 2017. We have issued our report thereon dated March 11, 2019.

Management's Responsibility for Compliance

Compliance with Federal rules, laws, regulations, and the terms and conditions applicable to the Agreement task orders is the responsibility of the management of Jhpiego Corporation.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Statement is free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, and contracts, 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as findings 2018-01 and 2018-02.

Jhpiego Corporation's Response to the Findings

Jhpiego's response to the findings was not subjected to the auditing procedures applied in the audit of the special purpose financial statement and, accordingly, we express no opinion on it.

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.

(Continued)

Restriction on Use

This report is intended for the information of Jhpiego Corporation, the United States Agency for International Development, and the Office of the Special Inspector General for Afghanistan Reconstruction. 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.

Crowe LLP

Crowe LLP

March 11, 2019
Washington, D.C.

JHPIEGO CORPORATION
SECTION I: SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Finding 2018-01: Improper Foreign Currency Conversion

Significant Deficiency and Noncompliance

Criteria: 2 CFR 200.403, Factors affecting allowability of costs, states in part “[e]xcept where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards: ... (g) Be adequately documented...”

Condition: Crowe recalculated the foreign currency conversions for a random sample of 25 foreign currency conversions worth a total of USD \$5,676,472.05. Management was unable to provide supporting documentation for the local bank conversion rate used in the sampled transactions. Therefore, Crowe tested the foreign currency conversion process for reasonableness by using the website OANDA, to determine if the rates being used were reasonable. Crowe used the date listed on the transactions provided and utilized OANDA to obtain the exchange rate for that date. This resulted in a net overcharge of \$3,301.27, which is in question, for the 25 sampled transactions.

Questioned costs: \$3,301.27 unsupported costs

Effect: Jhpiego’s calculations of foreign currency conversions resulted in overcharging the U.S. government.

Cause: Jhpiego’s Finance and Accounting Policy Manual did not have procedures that address converting Afghan Afghani to United States Dollar. Management indicated to Crowe “The rate we are using is the average bank rate for the conversion. Afghanistan is a unique situation and since it is unique we do not have detailed procedures covered in our manual.”

Recommendation: Crowe recommends:

1. Jhpiego either provide supporting documentation for the exchange rate used or reimburse the Government \$3,301.27.
2. Jhpiego revise its auditing procedures to ensure that it implements the correct, verifiable conversion rate for its foreign currency transactions.

JHPIEGO CORPORATION
SECTION I: SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Finding 2018-02: Funds in Excess of Cash Needs

Deficiency and Noncompliance

Criteria: 2 CFR 200.305(b)(1) states in part “The non-Federal entity must be paid in advance, provided it maintains or demonstrates the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement by the non-Federal entity, and financial management systems that meet the standards for fund control and accountability as established in this part. Advance payments to a non-Federal entity must be limited to the minimum amounts needed and be timed to be in accordance with the actual, immediate cash requirements of the non-Federal entity in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the non-Federal entity for direct program or project costs and the proportionate share of any allowable indirect costs...”

Under the USAID Automated Directive System (ADS), Chapter 636, section 636.3.3.1, Amount Limitations, Advances shall be limited to the minimum amount needed for “immediate disbursing needs” and are paid as close as administratively feasible to the actual disbursements being made by the recipient organization... For USAID direct contracts, grants or other procurement and assistance arrangements which provide for advance payments in excess of 30 calendar days. These require prior approval from the USAID/W Deputy Chief Financial Officer before being authorized.

Under the USAID ADS Chapter 636, section 636.3.3.2, Excessive Advances/Periodic Review of requirements. Funds in excess of immediate disbursement needs shall be refunded to USAID. The only exceptions are when the excess funds will be disbursed within 7 days or when the amount is less than \$10,000 and it will be disbursed within 30 days.

Under the USAID ADS Chapter 636, section 636.3.5, Depository Interest Remittances, unless a recipient is specifically authorized to retain interest, interest earned on advances from USAID is remitted to the U.S. Treasury at least annually.

Condition: Jhpiego drew down funds in excess of its 30 day needs in violation of federal requirements. Jhpiego used the Department of Health and Human Services Payment Management System (DHHS-PMS) to draw down funds for the project from the United States Treasury on an advance basis through a letter of credit (LOC). Jhpiego calculated interest on advances assuming that ½ of the draw amount would be paid within 30 days. This calculation was part of a consolidated interest calculation of all advance draw agreements of Jhpiego. No evidence was provided of prior approval from the USAID/Agreement Officer to allow for advances in excess of 30 days, authorization for Jhpiego to retain interest, or annual remittance to the U.S. Treasury of interest earned on advances.

Questioned costs: None. Crowe recalculated the Agreement’s advances and expenses on a monthly basis taken from the general ledger amounts for this audit period. Crowe’s recalculation of excess draws for the cooperative agreement for the period under audit noted no excess draws, therefore, there are no questioned costs.

Effect: Jhpiego was in violation of the administrative requirements regarding advance cash draws.

Cause: Jhpiego responded that due to the remoteness of locations and unique security concerns in Afghanistan, it interpreted a 60-day timeframe for advancing funds as close to the disbursement of funds as administratively feasible as meeting the spirit of the ADS requirements. As a result, Jhpiego did not institute effective procedures to ensure that its draw down process considered only expenses to meet the 30-day immediate cash needs requirement as defined in the ADS. Jhpiego also did not have an effective interest calculation methodology to track draws with related expenditures.

JHPIEGO CORPORATION
SECTION I: SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Recommendation: Crowe recommends Jhpiego institute revised procedures and a methodology to ensure that Payment Management System drawdowns meet the 30-day immediate cash needs requirement for future projects funded by a letter of credit or obtain approval to draw funds in excess of 30 days.

JHPIEGO CORPORATION
SECTION II: SUMMARY SCHEDULE OF PRIOR AUDIT, REVIEW,
AND ASSESSMENT FINDINGS

Crowe reviewed one prior audit report, SIGAR Financial Audit 14-34, that was applicable to USAID's Helping Mothers and Children Thrive Project and pertinent to the audit objectives prescribed by SIGAR. The report contained three audit findings that required corrective action. Following completion of our audit, we conducted follow-up procedures on the matters as it could have a direct and material effect on the Special Purpose Financial Statement or other financial information significant to the audit objectives which are summarized below.

Finding No. 2012-01: Unsupported Disbursements

Report: SIGAR 14-34 Financial Audit, "USAID's Health Service Support Project: Audit of Costs Incurred by Jhpiego Corporation."

Issue: Jhpiego incurred costs related to travel, supplies, contracts, and other direct costs that were unsupported by proper documentation.

Status: The finding was related to documentation retained by subrecipients after the closure of the original prime award. Jhpiego and the subrecipient were unable to provide additional documentation supporting the expenditure and repaid the questioned cost to USAID. Jhpiego revised their subrecipient review process and began to review supporting documentation for subrecipient expenses on a sample basis as a result of the finding. We did not identify any exceptions related to travel, supplies, and other direct costs that were unsupported by proper documentation during our audit. This matter was not repeated.

Finding No. 2012-02: Ineligible Costs

Report: SIGAR 14-34 Financial Audit, "USAID's Health Service Support Project: Audit of Costs Incurred by Jhpiego Corporation."

Issue: Jhpiego incurred costs related to reasonableness, missing prior approval and costs were not charged to the appropriate program relative to the benefits received.

Status: The finding was related to documentation retained by subrecipients after the closure of the original prime award. Jhpiego and the subrecipient were unable to provide additional documentation supporting the expenditure and repaid the questioned cost to USAID. Jhpiego revised their subrecipient review process and began to review supporting documentation for subrecipient expenses on a sample basis as a result of the finding. We did not identify any exceptions regarding the reasonableness of costs incurred, costs missing required prior approval or costs incorrectly charged to the appropriate program during our audit. This matter was not repeated.

JHPIEGO CORPORATION
SECTION II: SUMMARY SCHEDULE OF PRIOR AUDIT, REVIEW,
AND ASSESSMENT FINDINGS

Finding No. 2012-03: Funds in Excess of Cash Needs

Report: SIGAR 14-34 Financial Audit, "USAID's Health Service Support Project: Audit of Costs Incurred by Jhpiego Corporation."

Issue: Jhpiego drew down funds on a Letter of Credit in excess of immediate cash needs and did not receive approval from USAID to allow for excess advances.

Status: Jhpiego accepted the prior audit finding and paid the additional interest income to USAID. Management believed drawing down funds in excess of 30 days was reasonable given the cash needs of the Program and continues to drawdown funds in excess of 30 days to support operational needs for an approximate 60 day period. This finding was repeated as Finding 2018-02 in this report.

The following management response was received from Jhpiego on February 11, 2019 and is noted verbatim:

Finding 2018-01: Improper Foreign Currency Conversion

Significant Deficiency and Noncompliance

The auditors state the condition as follows: Crowe recalculated the foreign currency conversions for a random sample of 25 foreign currency conversions worth a total of USD \$5,676,472.05. Management was unable to provide supporting documentation for the local bank conversion rate used in the sampled transactions. Therefore, the auditors tested the foreign currency conversion process for reasonableness by using the website OANDA, to determine if the rates being used were reasonable. The auditors used the date listed on the transactions provided and utilized OANDA to obtain the exchange rate for that date. This resulted in a net overcharge of \$3,301.27 – deemed to be questioned costs - for the 25 sampled transactions.

The auditors further stated that Jhpiego did not comply with its currency policy. In fact, the nature and circumstances of these transactions were not adequately understood. Jhpiego maintains only a USD Bank account in Afghanistan, as vendors require payments to be made in dollars. The aforementioned transactions are vendor controlled transactions which are the monthly Jhpiego staff salary and tax payments, which are required by Afghanistan to be paid in local currency. Therefore, Jhpiego does not control the conversion rates used. The rates, however, are however, reconciled on a monthly basis. The bank controls the currency conversion which takes place as follows:

- Employee salaries are converted by bank as it remits to various accounts. These are converted at various rates during the day which are then booked based on an average daily rate.
- Tax payments are remitted to the GOA based on the rate when the payment is remitted.

Therefore, the rate variances cost questioned are the result of various rates used by the vendor (Jhpiego's bank) and are not a result, of Jhpiego not adhering to its currency policy. The currency are reasonable as the bank control rates posts each converted transaction to the statement and \$3,301.27 "variance" calculated by a third party is reasonable (0.0582%) when compared to the dollars \$5,676,472.05 converted over a period of two years!

Jhpiego, is therefore fully in compliance with its foreign currency policy and we believe that both the condition and effect are in error. In this regard, the auditors attributed this "condition" to the following, Jhpiego's Finance and Accounting Policy Manual did not have procedures that address converting Afghan Afghani to US Dollar (Note: This statement is incorrect as Jhpiego converts US Dollars to Afghan Afghani). Management indicated to the auditors "The rate we are using is the average bank rate for the conversion. Afghanistan is a unique situation and since it is unique we do not have detailed procedures covered in our manual."

The manual does not address the conversion as Jhpiego is not converting, the vendor is (the bank) which we oversee but do not control.

[Finding 2018-02: Funds in Excess of Cash Needs](#)

The University and Jhpiego will seek prior approval from USAID to advance funds for international programs on a 60-day immediate cash needs basis. To enable efficient international program activities, the University feels 60 days is reasonable due to the remote locations, the timing of in-country disbursements and the actual posting to the University's ledger.

In conclusion, Jhpiego respectfully requests that finding 2018-01 be removed on the basis of the explanation indicated. Based upon the evidences provided by Jhpiego, there is no condition, nor is there valid criteria, for an audit finding on this matter.

Jhpiego appreciates the cooperation of USAID on this matter and welcomes further questions, as they may arise.

JHPIEGO CORPORATION
APPENDIX B: AUDITOR'S REBUTTAL

Crowe has reviewed Jhpiego's response to the draft audit report findings submitted on February 11, 2019. In consideration of those views, Crowe has included the following rebuttal to certain matters presented by Jhpiego. A rebuttal has been prepared where management disagreed with the facts presented within the condition or otherwise did not concur with Crowe's recommendations. Jhpiego disagreed with Finding 2018-01 included in the report and did not dispute Finding 2018-02. Accordingly, Crowe's rebuttal to Jhpiego's response below only addresses Finding 2018-01. Following the review of management's responses, Crowe did not consider it necessary to revise Finding 2018-01.

Finding 2018-01: Improper Foreign Currency Conversion

We have reviewed management's response related to the finding, which indicates that Crowe did not understand the nature and circumstances of the transactions. The Condition in Crowe's finding is specific to the lack of objective auditable documentation. Management's response is focused on the Cause of the finding.

The Condition relates to the lack of confirmation of the bank's rate conversion from USD to Afghan Afghani. During the audit, Jhpiego was unable to provide auditable objective evidence that the conversion rate used in the recording of the expense in USD was the actual rate used for the conversion (i.e. there was no mark-up). Management's response also indicates Jhpiego does not control the conversion rates used. The fact that Jhpiego does not control the conversion rate used is not relevant to the condition because Jhpiego is responsible for adequately documenting the conversion rates since they are factors affecting the reasonableness and, therefore, the allowability of costs in accordance with 2 CFR 200.403. In addition, by documenting the conversion rates for its staff salary and tax payments made in Afghanistan, Jhpiego is able to ensure that the government is not being overcharged for costs charged to this cooperative agreement.

Crowe concludes that Management's Response does not provide additional evidence that the rate used by the bank was the rate used by Jhpiego in the currency conversion process and reporting of expenses to the U.S. Government. Furthermore, Management's response includes a statement that Jhpiego's manual "...does not address the conversion as Jhpiego is not converting, the vendor is (the bank) which we oversee but do not control." Therefore, the finding is unchanged.

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