**ANNEX 1: TERMS OF REFERENCE**

**Standard Statement of Work for Financial Audits of Foreign Organizations**

# BACKGROUND

DanChurchAid assists the world's poorest to lead a life in dignity. Aid is given regardless of race, creed, political or religious affiliation. DanChurchAid is based in Denmark, has 20 Country Offices and is a member of the ACT Alliance together with 134 churches and faith-based organizations. The 2024 turnover is approximately DKK1,000,000,000.

For the year 2024 DanChurchAid implemented 13 projects financed by US Government agencies (USAID, BPRM, BHA, DRL, WRA) across 8 countries in Africa, Asia and the Middle East (DR Congo, South Sudan, Lebanon, Cambodia, Nepal, Libya, Mali and Ethiopia). The total budgeted amount for the projects in question totals USD 50,691,876,67 across the respective contract periods, whereas the actual incurred expenditure for 2024 amounts to DKK 112,725,119,42 [of which DKK 37,116,976 was implemented by local partners via sub-grant agreements]. DanChurchAid doesn’t have a NICRA rate and applies the de minimis rate.

Accounting records are maintained across various country offices where the projects are implemented; However, soft copies of all accounting documents are available online and can be readily shared with the auditing firm. All the current US Government funded projects in DCA are outlined below:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Programme Name** | **Grant Number** | **Budget in USD** | **Implementation Period** | | **Country** |
|  |  |  | **Start Date** | **End Date** |  |
| Advancing Rights in Cambodia | 72044220CA00001 | 6.700.000 | 2020.07.01 | 2024.06.30 | Cambodia |
| Promoting Independent Media and Freedom of Expression in Cambodia (PRIME) | SLMAQM20GR2136 | 1.279.802 | 2020.08.18 | 2024.09.30 | Cambodia |
| Reducing the risk posed by mines  and ERW in DR Congo through Clearance and Risk Education. | SPMWRA22GR0004 | 8.391.000 | 2022.01.01 | 2026.06.30 | Congo, DR |
| Intergrated emergency assistance to improve living conditions of extreme hardship cases amongst the conflict affected people in hard-to-reach areas of Eastern D.R Congo | 720BHA22CA00058 | 11.000.000 | 2022.08.01 | 2025.04.30 | Congo, DR |
| Intergrated emergency assistance to improve living conditions of extreme hardship cases amongst the conflict affected people in hard-to-reach areas of Eastern D.R Congo | 720BHA24GR00270 | 4.500.000 | 2024.10.01 | 2025.09.30 | Congo, DR |
| Intergrated multi-sectoral humanitarian response for Eritrean refugees and IDPs in Afar Region and food security and economic empowerment for South Sudanese refugees and host communities in Gambella Region. | SPRMCO23CA0310 | 2.000.000 | 2023.09.22 | 2024.09.21 | Ethiopia |
| Addressing emergency food security for Eritrean refugees in Afar, South Sudanese refugees and host communities in Gambella | SPRMCO24CA0213 | 2.000.000 | 2024.09.22 | 2025.09.21 | Ethiopia |
| Rapid emergency response to natural and man-made disasters in Amhara Region | ETH/ADD/October/629/2024 | 271.926,67 | 2024.08.01 | 2024.11.30 | Ethiopia |
| Land Release in Lebanon for Socio-Economic Development | SPMWRA23GR0024 | 3.286.451 | 2023.07.01 | 2025.08.31 | Lebanon |
| Fostering Stabilization and Economic Development in Libya through Integrated Mine Action | SPMWRA23GR0039 | 950.000 | 2023.11.01 | 2024.12.31 | Libya |
| Supplying Protection, Education, Assistance and Action on conflict-related Risks in the centre of Mali (SPEAAR) | 720BHA23GR00148 | 1.740.340 | 2023.07.14 | 2025.07.13 | Mali |
| RESIST: Women Environmental Human Right Defenders in Nepal Resisting Gender-Based Violence | AVUS-00179 | 372.357 | 2024.04.23 | 2026.05.31 | Nepal |
| Emergency response and resilience building through coordinated humanitarian support to conflict affected communities | 720BHA24GR00023 | 8.200.000 | 2024.02.05 | 2025.02.04 | South Sudan |

# TITLE

Audit of the Statement of expenditures of USAID awards (and/or audit of the General-Purpose Financial Statements) for the period January – December 2024.

Closeout audit of the 5 awards closed during FY 2024.

# SCOPE

The audit must be completed in accordance with U.S. Government Auditing Standards (GAGAS) issued by the U.S. Government Accountability Office and comply with one of the following bodies of audit standards:

* U.S. Generally Accepted Audit Standards (GAAS) that include:
  + Statements of Auditing Standards (SAS) issued by the Auditing Standards Board of the American Institute of Certified Public Accountants (AICPA). Because GAGAS incorporates SAS by reference, the audit report must state the audit was conducted in accordance with GAGAS and SAS or in accordance with GAGAS; or
  + Auditing Standards (AS) issued by the U.S. Public Company Accounting Oversight Board (PCAOB). The audit report must state the audit was conducted in accordance with GAGAS and PCAOB AS. 22
  + International Standards on Auditing (ISA) issued by the International Auditing and Assurance Standards Board (IAASB). The audit report must state the audit was conducted in accordance with GAGAS and ISA; or
  + International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI). The International Standards on Auditing (ISA) are incorporated into the ISSAI financial audit standards. The audit report must state the audit was conducted in accordance with GAGAS and ISSAI.

The auditor must request, from the recipient, a Statement of Expenditures of USAID Awards for the period from [date] to [date]. The Statement must include the following information:

1.[Program Name], [Program number]

2.[Include all programs described in background]

All amounts in the financial audit report must be stated in U.S. dollars. The auditors should indicate the exchange rate(s) used in the Statement of Expenditures of USAID Awards.

# REQUIREMENTS

**Objective 1:** Conduct a financial audit of the Statement of Expenditures of USAID Awards (and/or audit of the General-Purpose Financial Statements) expended for the period January – December 2024.

The audit must comply with the following documents and their successors:

* GAGAS, issued by the U.S. Government Accountability Office (GAO).
* One other applicable body of audit standards described in section III Scope.
* USAID’s Financial Audit Guide for Foreign Organizations; and
* 2 CFR 200 section 200.501-200.521 (Subpart F—Audit Requirements) of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

To complete this objective, the auditor must:

1. Express an opinion on whether the Statement of Expenditures of USAID Awards (Statement) is fairly presented, in all material respects, in accordance with the applicable accounting standards or financial reporting framework and the terms of the award(s).
2. Report the results of evaluating and obtaining a sufficient understanding of internal controls over financial reporting for the Statement.
3. Report on compliance with USAID award terms, provisions of laws, and regulations as they pertain to the Statement.
4. Determine if the audited entity took corrective action on recommendations issued in prior audit reports/reviews.
5. Issue a written report with the audit opinion, results of internal controls tests, and results of compliance based on the preceding 1-3 requirements. The deliverable may be three separate written reports, or a report with the audit opinion and a combined internal control and compliance report.
6. Issue a Schedule of Audit Findings and Questioned Costs. This Schedule must include any significant deficiencies and material weaknesses in internal controls, material noncompliance, material questioned costs, material misrepresentation on the status of any prior audit findings and known or likely fraud.

**Objective 2:** Determine if the audited entity complied with the 2 CFR 200 Uniform Guidance’s requirements in Appendix XI to Part 200 Compliance Supplement (Parts 4 and 7) for each major program. To complete this objective the auditor must:

1. Assess compliance that could have a major and direct impact on the program.
2. Assess internal control pertaining to achieving compliance.
3. Issue a written report with the auditor’s results.

**Objective 3:** If the audited entity has been authorized to charge indirect costs to awards, review the indirect cost rate to determine if the final or provisional rate conforms to the terms of the agreement. To complete this objective the auditor must:

1. Identify internal control weaknesses and noncompliance.
2. Include the results in the report(s) noted previously in Objective 1. In some cases, the auditor may elect to include the results in the separate compliance report or in both.

**Objective 4:**

If there are cost-sharing agreements, review the cost-sharing contributions to determine if the cost-sharing contributions conform with the terms of the agreement. To complete this objective the auditor must:

1. Identify internal control weaknesses and noncompliance.
2. Include the results in the report(s) noted previously in Objective 1. In some cases, the auditor may elect to include the results in the separate compliance report or in both.

**Annex 1.1: Schedules/Tables**

The following illustrative schedules/tables are for reference purposes.

2.1.C Illustrative Schedule of Expenditures of USAID Awards

2.4.C Illustrative Cost-Sharing Table

2.5.B Schedule of Computation of Indirect Cost Rate

## Additional Information

If the audit firm conducting the audit lacks a satisfactory continuing education program and/or external quality control review program, it must be disclosed in the second paragraph of the final Audit Report, the Internal Control Report, and the Compliance Report as applicable:

* “Except for not having a fully satisfactory continuing education program and/or not having an external quality control review by an unaffiliated audit organization, we conducted our audit in accordance with GAGAS (or ISA in conjunction with GAGAS, or ISSAI in conjunction with GAGAS) as GAGAS isissued by the Comptroller General of the United States....” (continue with the standard language for this paragraph).

* If the audit firm does not meet the CPE requirement but have some education, it should be disclosed. “We do not have a continuing education program that fully satisfies the requirement set forth in GAGAS. However, our current program provides for at least *(number)* hours of continuing education and training every two years. We are taking appropriate steps to implement a continuing education program that fully satisfies the requirement.”

* “We did not have an external quality control review by an unaffiliated audit organization as required by GAGAS, since no such program is offered by professional organizations in *(name of country)*. We believe that the effects of this departure from GAGAS are not material because we participate in the *(name of U.S.* *affiliate)* worldwide internal quality control review program which requires our office to be subjected, every three years, to an extensive quality control review by partners and managers from other affiliate offices.”

If the auditor issues a management letter for internal deficiency or compliance issues that are not material, a paragraph to that effect should be included in the appropriate report as follows:

* We noted certain matters involving internal control and its operation that we have reported to the management of *(name of recipient)* in a separate letter dated August 15, 20XX.

* We noted certain immaterial instances of noncompliance that we have reported to the management of *(name of recipient)* in a separate letter dated August 15, 20XX.[[1]](#footnote-2)

**2.1.C Illustrative Schedule of Expenditures of USAID Awards**

## (Name of recipient) Schedule of Expenditures of USAID Awards From 1/1/20X1 to 12/31/20X3 (Single award, 3rd year presented with cumulative amounts, in USD)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Elements** | **Agreement Budget** | **Actual Revenues and Expenditures** | **Cumulative**  **Revenues and**  **Expenditures** | **Questioned Costs** | | **Notes** |
| **1/1/20X1 to**  **12/31/20X3** | **1/1/20X3 to**  **12/31/20X3** | **1/1/20X1 to**  **12/31/20X3** | **Ineligible** | **Unsupported** |
| **Revenues** |  |  |  |  |  |  |
| USAID Contribution | 3,554,399 | 984,389 | 1,912,680 |  |  | Note 1 |
| Program Income | - |  |  |  |  |  |
| Interest Income |  | 100 | 100 |  |  |  |
| **Total Revenues** | **3,554,399** | **984,489** | **1,922,680** |  |  |  |
| **Costs** |  |  |  |  |  |  |
| Salaries | 817,512 | 180,666 | 450,152 | 36,000 |  | Note 3 |
| Transportation | 142,176 | 31,420 | 152,521 |  |  |  |
| Program activities | 2,185,955 | 483,086 | 900,582 |  | 14,350 |  |
| Other costs | 408,756 | 90,333 | 220,541 |  |  |  |
| **Total costs** | **3,554,399** | **785,505** | **1,723,796** |  |  |  |
| **Cash Balance** |  | **198,984** | **198,984** |  |  | Note 5 |

## Schedule of Expenditures of USAID Awards (Multiple awards, 1st year presented, no cumulative amounts, in USD)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Elements** | **Budget**  **Agreement A** | **Actual**  **Revenues and**  **Expenditures**  **01/1/20X1 to 12/31/20X1**  **Agreement A** | **Budget**  **Agreement B** | **Actual**  **Revenues and**  **Expenditures 03/15/20X1 to 12/31/20X1**  **Agreement B** | **Questioned Costs** | | **Notes** |
| **Ineligible** | **Unsupported** |
| **Revenues** |  |  |  |  |  |  |  |
| USAID  Contribution | 3,554,399 | 984,389 | 2,300,550 | 1,245,405 |  |  | Note 1 |
| Program Income | - |  |  | 245,829 |  |  |  |
| **Total Revenues** | **3,554,399** | **984,389** | **2,300,550** | **1,491,234** |  |  |  |
| **Costs** |  |  |  |  |  |  |  |
| Salaries | 817,512 | 180,666 | 529,127 | 213,085 | 36,000 |  | Note 3 |
| Transportation | 142,176 | 31,420 | 92,022 | 37,058 |  |  |  |
| Program activities | 2,185,955 | 483,086 | 1,414,838 | 569,772 |  | 14,350 |  |
| Other costs | 408,756 | 90,333 | 264,563 | 106,543 |  |  |  |
| **Total costs** | **3,554,399** | **785,505** | **2,300,550** | **926,458** |  |  |  |
| **Cash Balance** |  | **198,884** |  | **564,776** |  |  | Note 5 |

**Notes to the Schedule of Expenditures of USAID Awards**

# Note 1: Accounting Policies

The following are the principal accounting policies applied by the management of the program:

## a. Basis of Preparation of the Schedule of Expenditures of USAID Awards

The recipient {Name} has a budgetary account held by registration of revenues and costs month by month. The accumulation of the revenue and cost generates the schedule of expenditures of USAID awards, which is audited for the period closed as of 12/31/20XX.

The schedule of expenditures of USAID awards revenue corresponds to flow of funds received from USAID.

Cost of the schedule of expenditures of USAID awards corresponds to funds disbursed in payment of the costs incurred.

## b. Basis of Preparation of Budget

Budget of the project presented at the schedule of expenditures of USAID awards has been prepared in accordance with the budget approved by USAID. This budget is expressed in USD.

## c. Conversion to USD

The schedule of expenditures of USAID awards provided to the auditor by the recipient is stated in USD and the exchange rate indicated in the notes. The USD exchange rate is calculated based on the rate at the time the funds were disbursed by USAID.

# Note 2: Revenues Received from USAID

From {period duration} the recipient {Name} received from USAID/X a total amount of {amount in USD and local currency}. This amount is detailed by the following receptions:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **DATE** | **NATURE** |  | **Amounts in Local Currency** | **Amounts in USD** |
| 1/10/20X1 | Remittance by check | Bank transfer received from USAID, Advance of January 20X1 |  |  |
| 1/29/20X1 | Transfer | Bank transfer received from USAID, Advance of June 20X1 |  |  |

**Total received from**

# Note 3: Expenses Incurred and Liquidated

From {period duration} the recipient {Name} incurred and liquidated a total amount of {amount in USD and local currency} in expenditures.

# Note 4: Reconciliation with Accounting Balances

The amounts recorded by USAID are consistent with amounts recorded by the recipient and the Schedule of expenditures of USAID awards’ balance reconciles with the bank statements.

# Note 5: Fund Balance Reconciliation

As of December 31, 20XX, the bank balance reconciled with the balance recorded in the accounting books and the schedule of expenditures of USAID awards of the Recipient.

## Notes

Additional information or supporting schedules detailing revenues, costs incurred, outstanding fund balances, and commodities directly procured by USAID for each individual agreement should be reported.

All questioned costs will be listed here. All material questioned costs resulting from instances of noncompliance with agreement terms and applicable laws and regulations should be included as findings in the report on compliance.

The notes to the schedule of expenditures of USAID awards should briefly describe both material and immaterial questioned costs and should be cross referenced to any corresponding findings in the report on compliance.

**2.4.C Illustrative Table Presenting Cost-Sharing/Matching Contributions**

## Cost-Sharing/Matching Table From January 1, 20X1 to December 31, 20X3 All Amounts in USD

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Description** | **Budget Contributions** | **Contributions in FY 20X2** | **Contributions in FY 20X3** | **Cumulative Contributions as of 12/31/X3** | **Ineligible** | **Unsupporte**  **d** | **Notes** |
| Cash | 10,000 | 5,000 | 5,000 | 10,000 | - | - | Note 1 |
| Land for sewage treatment | 25,000 | 35,972 | 27,508 | 63,480 | - | - | Note 3 |
| Transportatio n | 15,000 | 26,360 | - | 26,360 | - | - | Note 4 |
| Other costs | 76,250 | 5,725 | 60,525 | 66,250 | - | 9,243 | Note 4 and 5 |
| **Total** | **126,250** | **73,057** | **93,033** | **166,090** | **-** | **9,243** | **Note 2** |

**Notes to the Cost-Sharing Schedule**

**Note 1:**

## a. Exchange Rate

The cost-sharing schedule is stated in USD. The conversion of the local currency in USD used in exchange is 1 USD = 0.XX local currency.

## b. Cash and In-Kind Contributions

The contributions of the Recipient Agreement # {number} were cash and in-kind contributions as required per the agreement. Cash and in-kind contributions are itemized separately on the Cost-Sharing Schedule.

## Note 2: Shortfall/Surplus of Contributions

The recipient contributed more than what was required in the Agreement. At the end of

December 20XX, the contributions of the recipient exceeded the planned budget by 32%. The figure below shows the achievements announced by the project management in relation to the budget:

|  |  |  |  |
| --- | --- | --- | --- |
| **Description** | **Budget in USD** | **Cumulative**  **Contributions as of XX/XX/20X3** | **%** |
| Cash | 10,000 | 10,000 | 100% |
| Land for sewage treatment | 25,000 | 63,480 | 254% |
| Transportation | 15,000 | 26,360 | 176% |
| Other costs | 76,250 | 66,250 | 87% |
| **Total** | **126,250** | **166,090** | **132%** |

## Note 3: In-Kind Contribution Valuation

Among contributions of the recipient, a field dedicated to the construction of the sewage has been donated. The value of this plot of land was estimated by an appraisal by a sworn expert from the government at $63,480.

## Note 4: Detail of Contributions

All supporting documentation of in-kind contributions was reviewed to validate amounts contributed. Details of contributions by project management are presented as follows:

Project team transportation:

|  |  |  |  |
| --- | --- | --- | --- |
| **Contributions** | **Cost/Day In USD** | **Number of days** | **in USD** |
| Fees for supply of vehicle with driver | 48.63 | 542.00 | 26,360.00 |
| **Total** | **410.96** | **542.00** | **26,360.00** |

Detail of other contributions:

|  |  |
| --- | --- |
| **Activities** | **Cost in USD** |
| Travel, transportation, and reception of Ambassador’s visit. | 9,243 |
| Contribution of the population in the development of the access track to the sewage treatment station. | 57,007 |
| **Total** | **66,250** |

## Note 5: Unsupported Questioned Costs

We have identified one material instance of noncompliance, as follows: The recipient did not have proper supporting documentation for the event related to the Ambassador’s visit. Justification was not provided and there were no receipts/invoices to support these costs. A finding is included in the report on compliance.

**2.5.B Illustrative Schedule of Computation of Indirect Cost Rate (Name of recipient) Schedule of Computation of Indirect Cost Rate**

## For the Year Ended December 20XX

A black background with a black square

Description automatically generated with medium confidence

Verification (A-B) = C+D $413,522 $413,522

Indirect Cost Pool: Modified Total Direct Costs

## Indirect Cost Rate Computation: Total Indirect Costs/Modified Total Direct Costs

## 133,019/280,503 = 47.42%

1. The costs of capital expenditures, sub-contracts/sub-grants are distorting items and excluded from the computation. These costs are $30,000 for vehicles and $150,000 sub-grants.
2. Ineligible costs are excluded.
3. The recipient total expenses ($646,560) as per the organization general purpose income statement.
4. The allocation base is “Total direct costs excluding capital expenditures; and subcontracts/sub-grants”.

1. Insurance costs for officers are $18,200. The organization is identified as beneficiaries for the officers’ insurance. There is also $6,400 for fire insurance.

**Annex1.2: Illustrative Management Representation Letter**

(Date)

XYZ & CO. (Independent Auditor)

Address of Independent Auditor

We are providing this letter in connection with your audit(s) of the (identification of financial statements) of (name of entity) as of (dates) and for the (periods) for the purpose of expressing an opinion as to whether the (consolidated) financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of (name of entity) in conformity with [accounting principles generally accepted in the United States of America (U.S. GAAP)] [International Financial Reporting Standards (IFRSs)] or [International Public Sector Accounting Standards (IPSAS)]. We confirm that we are responsible for the fair presentation in the (consolidated) financial statements of financial position, results of operations, and cash flows in conformity with generally accepted accounting principles.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it possible that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, (as of date of auditor's report), the following representations made to you during your audit(s).

1. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) [International Financial Reporting Standards (IFRSs)] or [International Public Sector Accounting Standards (IPSAS)] .

1. We have made available:

* 1. Financial records and related data.

* 1. Minutes of the meetings of stockholders, directors, and committees of directors, or summaries of actions of recent meetings for which minutes have not yet been prepared.

1. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices.

1. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
2. We believe that the effects of the uncorrected financial statement misstatements summarized in the accompanying schedule are immaterial both individually and, in the aggregate, to the financial statements taken as a whole.
3. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
4. We have no knowledge of any fraud or suspected fraud affecting the entity involving (a) management, (b) employees who have significant roles in internal control or (c) others where the fraud could have a material effect on the financial statements.
5. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.
6. We have complied with all aspects of contracts and agreements that could have a material effect on the schedule of expenditures of USAID awards in the event of noncompliance.

**Annex 1.3: Reference Materials**

1. U.S. Government Auditing Standardsmay be obtained from the U.S.

Government Accountability Office ([https://www.gao.gov/yellowbook)](https://www.gao.gov/yellowbook)

1. [2 CFR Part 200](https://www.ecfr.gov/cgi-bin/text-idx?SID=2109a5ced961879a402ad6953c2eb45f&mc=true&node=pt2.1.200&rgn=div5) - Uniform Administrative Requirements, Cost Principles and

Audit Requirements for Federal Awards

[Subpart F - Audit Requirements (§§ 200.500 - 200.521)](https://www.ecfr.gov/cgi-bin/text-idx?SID=abfa571bc27c0decaee4641548b0e693&mc=true&node=pt2.1.200&rgn=div5#sp2.1.200.f)

[Subpart E - Cost Principles (§§ 200.400 - 200.475)](https://www.ecfr.gov/cgi-bin/text-idx?SID=abfa571bc27c0decaee4641548b0e693&mc=true&node=pt2.1.200&rgn=div5#sp2.1.200.e)

1. [2 CFR Part 700](https://www.ecfr.gov/cgi-bin/text-idx?SID=abfa571bc27c0decaee4641548b0e693&mc=true&node=pt2.1.700&rgn=div5) - Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards:
2. [USAID Automated Directives System (ADS)](https://www.usaid.gov/who-we-are/agency-policy)
3. [Code of Federal Regulations](https://www.ecfr.gov/cgi-bin/ECFR?page=browse) (CFR)
   * Title 48 - Federal Acquisition Regulations System Chapter 1
   * Chapter 7 - Agency for International Development Acquisition Regulations (AIDAR)
4. Mandatory Standard Provisions for Non-U.S. Nongovernmental Grantees ([ADS Chapter 303, Grants and Cooperative Agreements to Non-Governmental Organizations)](https://www.usaid.gov/ads/policy/300/303).
5. Standard Provisions Annex for Agreements with Foreign Governments ([ADS Chapter 350, Grants to Foreign Governments)](https://www.usaid.gov/ads/policy/300/350).
6. The Statements on Auditing Standards (SASs) may be of interest:

<https://www.aicpa.org/research/standards/auditattest/sas.html>

1. The Codification of Statements on Auditing Standards (SASs) (contained in AICPA Professional Standards)

<https://www.aicpa.org/research/standards/auditattest/clarifiedsas.html>

1. Exclude this paragraph if there are no immaterial instances of noncompliance.

   [↑](#footnote-ref-2)