USAID

made simple

SAYER | VINCENT

February 2022

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Published by Sayer Vincent LLP

Chartered accountants and statutory auditors

Limited liability partnership registered in England and Wales
OC390403

www.platform1design.com

Introduction

This guide is aimed at non-US charities in receipt of, or considering applying for, funding from the United States Agency for International Development (USAID).

Charities receiving USAID funding are required to comply with USAID's terms and conditions. The purpose of this guide is to help charities gain a basic understanding of the framework and terminology that will help you comply with USAID rules, and to signpost you to further resources to deepen your understanding of the rules. Due to the volume of the USAID framework, this guide is not intended to be comprehensive and is not a substitute for attending an accredited USAID training course.

This guide is not aimed at for-profit companies receiving USAID funding, non-US charities receiving funding from other US government departments such as the Departments of State or Labor, or charities based in the USA. Different rules apply in each of these cases and you should seek alternative guidance.

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Key people

As with any donor relationship, it is important to know who the key individuals managing your Cooperative Agreement are. Specific individuals are responsible for managing different aspects of the award, and any approvals or amendments obtained from the wrong person will not be considered valid.

Agreement Officer

Your ***Cooperative Agreement*** with USAID will have a named individual at USAID who is the person that makes the award and must approve any significant changes to the agreement. This is the ***Agreement Officer*** *(AO)*.

The AO's approval is required for the following. This is a non-exhaustive list:

- Changes to the award including the scope, period of performance or major changes to the budget
- Changes of staff identified in your award as key personnel
- Subawarding of funds to a new ***subrecipient***
- Purchasing commodities that require prior approval such as motor vehicles, agricultural commodities (e.g. seeds), pharmaceuticals and pesticides

You must report certain issues such as theft and fraud to the AO.

Agreement Officer's Representative

Agreement Officers often delegate day-to-day and programmatic monitoring to a representative, the ***Agreement Officer's Representative*** *(AOR)*.

It is important to make sure you have received approval of any changes from the appropriate person. While the AOR will be your main contact person, they are unable to provide the approvals required from the AO unless the AO specifically delegates these responsibilities to them in writing. Delegation of authority may be written into your award, or may be via a separate designation of authority letter. You should ask to see this delegation of authority if it is provided via a separate letter and retain a copy for your records.

Types of recipient

Your relationship with USAID and the rules you are required to follow will vary depending on your agreement.

You could be a ***prime recipient***, a ***subrecipient*** of another non-US prime recipient, or a subrecipient of a US prime recipient. You may also have different relationships under different awards so you may be a prime recipient under one award while being a subrecipient under another.

If you have subrecipients under your award, you will be a ***pass-through entity***. You may have non-US subrecipients, who follow the same rules set out here, or US subrecipients, to whom a different set of rules will apply.

Prime recipient

This is the simplest arrangement and means you are receiving funding directly from USAID, and have a direct relationship with them. The key documents listed in Key Documents will be applicable to you in full.

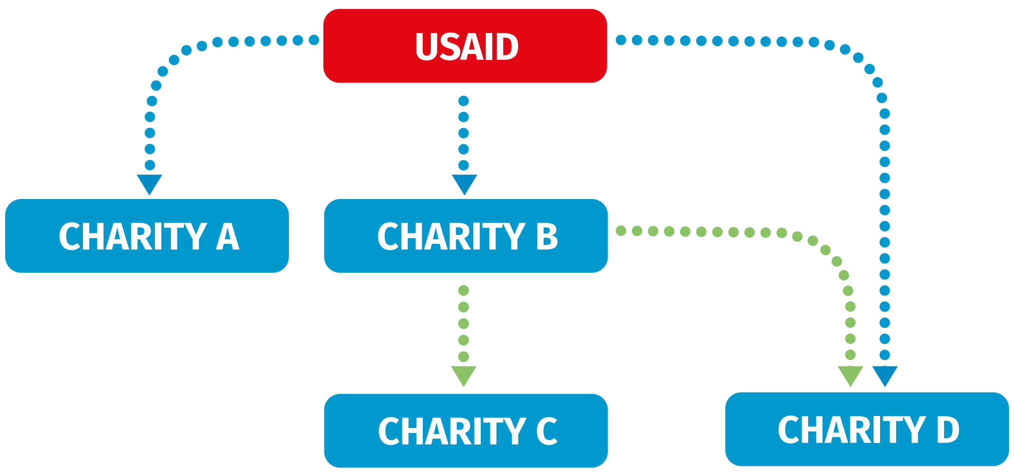
Subrecipient

A prime recipient may subaward aspects of their USAID-funded projects to other organisations. These organisations are subrecipients under a prime recipient.

A subrecipient does not have a direct relationship with USAID. Instead, the subrecipient's relationship is with the prime recipient.

The prime recipient is expected to monitor subrecipients and ensure they comply will all applicable aspects of USAID rules. See Common Problem Areas.

Some, but not all, of the ***Standard Provisions*** for non-US NGOs (SPs) must be passed down to subrecipients of USAID funding. Subrecipients should ensure they comply with all SPs that have been passed down to them. See the Key Documents section regarding Standard Provisions.



- CHARITY A is a ***prime recipient*** receiving funds for project 1.
- CHARITY B is a ***prime recipient*** receiving funds for project 2, and also a ***pass-through entity*** with 2 subawards to charities C and D.
- CHARITY C is a ***subrecipient*** under Charity B and has no direct relationship with USAID.
- CHARITY D is a ***prime recipient*** receiving funds directly from USAID under project 3, and is also a ***subrecipient*** to Charity B from which it receives funding for project 2.

Subrecipient of a US prime recipient

The compliance regime for non-US NGOs is different from that of US NGOs. US NGOs are expected to comply with a broader set of ***cost principles***, and the SPs for them are also different.

If your prime recipient is a US entity, they should pass down SPs and cost principles for non-US NGOs. If your agreement instead refers to the SPs for US NGOs, you should request that this be amended to the non-US equivalents instead.

US Subrecipient

If you are a prime recipient and you subaward funds to a US-based charity, you should be aware that the compliance requirements placed upon these charities are different, and should ensure you pass down the correct SPs and cost principles. This guide does not cover the compliance requirements for US NGOs.

Key documents

USAID can make awards under either a contract, a grant, or a ***cooperative agreement***. A contract is where USAID procures services for its own use, and a grant typically takes the form of a Fixed Amount Award, where USAID has limited oversight.

Most funds awarded to non-US NGOs will be under a cooperative agreement and so we will focus on this type of award. Under a cooperative agreement, USAID has more substantial involvement than under a contract or grant; for example, they will approve implementation plans and key personnel.

There are three key documents that form part of every funding award with USAID. These are:

- the ***cooperative agreement*** itself,
- the ***Code of Federal Regulations 2 CFR 200.400*** *('cost principles')*
- the ***Standard Provisions*** *(SPs)*. Recipients should be familiar with all three documents.

Cooperative Agreement

The cooperative agreement is the basic funding agreement between USAID and the recipient charity. It usually sets out key information that would be included in any grant, such as the period covered by the project, the amount of funding, the budget, reporting requirements, and a description of the programme as well as any special provisions that apply to the award. The cooperative agreement will also reference the cost principles and SPs to build these into the overall agreement.

Specific areas of the agreement to be aware of include the following:

Cost Share

Cost share is the element of project funding that will come from sources other than USAID. Records of cost share must be kept and will be subject to audit – these records must demonstrate that expenditure is allowable and supported. If the recipient does not raise enough cost share, USAID may reduce the level of funding it contributes to the project.

Special Provisions

These will be provisions specific to your organisation and award. These provisions could include any additional requirements imposed by USAID, waivers from certain requirements, or pre-approval of certain costs.

Marking and Branding Plan

This provides detailed guidance on the branding for any project supplies funded by USAID including physical sites, reports, training materials, websites and vehicles. The guidance will include the exact wording for press releases and the size and format of logos, for example.

Authorised Geographical Code

USAID funds may only be spent within certain approved countries. The default code is 937, which includes the recipient country, the USA, and lower or middle income countries. This means funds generally cannot be spent in developed countries such as EU states, or in advanced developing countries such as China, Brazil and Russia. Code 935 means funds can be spent in any country except a prohibited source country, of which there are none at the time of writing. Links to country lists are included in Further information.

Code of Federal Regulations 2 CFR 200.400

The code of federal regulations 2 CFR 200.400 sets out the administrative requirements and cost principles for Federal awards. In this guide we call these the cost principles. These set out broad principles and also give guidance on how to treat specific costs. The cost principles are regularly updated online and you are expected to comply with the latest principles in force at any time.

It is not possible to cover every part of the cost principles in this guide, so we will cover four key principles: costs should be allowable, reasonable, allocable and supported. A link to the full guide is included in Further information.

Allowable

To be allowable, costs must be necessary for the performance of the award. They must not be specifically unallowable. A full list of specifically unallowable costs is included in the cost principles. Examples include most fundraising and public relations costs, alcohol, lobbying and bad debts. Costs should be consistent with generally accepted accounting principles, and must not be included as a cost of any other federally-funded programme.

Reasonable

Per the cost principles, *"A cost is reasonable, if in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost."*

An organisation should be as prudent with USAID funds as with their own, and must not deviate from established practices. This means policies need to be standardised across all of the charity's programmes. For example, it would not be reasonable to have a higher rate for per diems incurred under USAID projects than for those programmes funded using the charity's own funds.

Costs must also be consistent with market prices for comparable goods and services for the geographical area. So, for example, staff salaries should roughly conform to market rates for the role in their respective countries.

Allocable

A cost is directly allocable if:

- it is incurred specifically for the project
- it benefits the project and other projects and costs can be reasonably apportioned between them based on the proportional benefit to each project
- it is necessary for the overall running of the organisation although a direct relationship cannot be shown – costs must be allocated on a reasonable basis which is documented.

So costs such as rent or utilities must be allocated between projects to the extent that they are used by each project – for example, this might be based on floor space or desk usage. Records should be kept to support how these costs have been allocated between projects.

Alternatively, recipients may choose to charge costs such as rent as indirect costs. If so, there are prescribed ways of doing this – see the common problem areas. Indirect costs will be clearly identified as a budget heading in your agreement.

Supported

Adequate documentation must be kept to

show that costs were incurred and that you complied with all of the principles above.

Standard Provisions

The Standard Provisions for Non-U.S. Non-governmental Organizations (SPs) are a list of compliance requirements. They apply to all non-US charities (with a separate set applicable to US charities). The SPs are updated every few months, but the version appended to your agreement remains in force unless and until it is superseded by a modification to your cooperative agreement.

There are two types of SPs – these are:

1. *Mandatory Standard Provisions* (MSPs), which are applicable to all charities
2. *Required As Applicable Standard Provisions* (RAAs), which may or may not be included in your agreement.

As of January 2022, there are 29 MSPs and 30 RAAs. We have covered key SPs below, but you should make sure you are familiar with all SPs applicable to your award. A link to the SPs is included in Further information.

MSP 2 – Accounting, audit and records

This MSP sets out audit requirements for non-US recipients. Audit requirements are not based on the income you receive from USAID but on the expenditure you incur. If you spend more than $750,000 in USAID funds in any of your own financial years, this expenditure must be audited by a USAID approved audit firm.

MSP 3 – Amendment of awards and revision of budgets

You must receive written prior approval from the ***Agreement Officer*** (AO) for any changes of scope, objectives, period of performance, changes of key personnel named in your agreement, or to subaward any work to another entity.

As stated above, it is important to ensure these approvals are received from the right person. The AO will be named in your cooperative agreement, but they will usually delegate day-to-day communications to other members of staff at USAID. However, the changes identified above are only allowable if they have been approved in writing by the AO, or by somebody to whom the AO has delegated authority in writing to make these decisions on their behalf.

MSP 6 – Eligibility Rules for Procurement of Commodities and Services

This lists commodities which are always ineligible, such as abortion equipment and luxury goods. It also lists commodities that require prior written approval from the AO before they can be purchased, including motor vehicles, agricultural commodities (e.g. seeds), pharmaceuticals and pesticides. As above, make sure this authority has come from the AO, or from a representative to whom the AO has delegated authority in writing.

MSP 7 – Title to and Use of Property

USAID defines property as capital items costing over $5,000 per item, though the cost could be less to be consistent with your own policies for capitalisation.

You must ensure property is maintained in a good condition, and there should be safeguards to prevent loss, damage or theft. Any loss, damage or theft of property must be reported to the AO.

You must ensure your fixed asset register includes serial numbers for each item, its acquisition date and cost, its location and its condition. An inventory must be taken at least every 2 years and reconciled to the fixed asset register.

MSP 11 – Recipient and Employee Conduct

Recipient charities must have written policies in place to manage conflicts of interest.

MSP 26 - Mandatory Disclosures

Recipients must disclose all fraud or bribery violations potentially affecting the award to the US Office of the Inspector General and the AO.

RAA 11 – Reporting of Host Government Taxes

Recipients must prepare a report by 16 April for the year to the previous September of total VAT and customs duties paid on purchases above $500. This is required even if no such taxes are paid.

Pre-award survey (NUPAS)

When USAID makes an award to a new non-US NGO, they perform a ***Non-US Organization Pre-Award Survey*** (NUPAS) to determine whether the recipient charity's financial management and controls are good enough to receive USAID funding. The details of the NUPAS approach including the checklist they use are publicly available and links are listed in the Further information section.

The NUPAS is a thorough review of your legal structure, financial management, internal controls, procurement systems, human resources systems, project performance management, and organisational sustainability. You will be given a list of recommendations for any deficiencies noted.

Many common issues that are raised during the NUPAS are also common audit issues and are discussed in Common issues section of this guide. These include systems for allocating staff costs and ability to comply with the Fly America policy.

The audit process

If you expend more than $750,000 in USAID funds over your financial year, you will need to receive an audit of these funds.

USAID publishes the USAID Financial Audit Guide for Foreign Organizations (Audit Guide) to help organisations understand the audit requirements. A link to this guide is included in **Further information** below. Here we will cover some key points.

Appointing an auditor

USAID maintains a list of acceptable audit firms and recommends that you select an auditor from the list. Use of a firm that is not on the list could result in an unacceptable audit report.

The A***greement Officer's Representative*** will provide you with a Statement of Work template which you must complete. This sets out the details of the audit process and the terms on which the audit takes place, and is needed in addition to an audit engagement letter.

Schedule of expenditures of USAID awards

This is the name of the prescribed format for the financial report. A template can be found in the Audit Guide. Revenues and costs must be separately reported for each award in the ***Schedule of Expenditures*** (SoE). The SoE includes revenues and costs for the year being audited as well as cumulatively for each project, and closing balances for each project.

The SoE should reconcile back to your accounting ledgers, to your fund information provided to USAID, and to your statutory financial statements. You should prepare these reconciliations at the same time.

USAID involvement

The auditor will organise an entrance conference at the start of the process to discuss developments during the year and to follow up on prior year findings. They will also organise an exit conference to discuss any findings noted during the audit process.

USAID, as well as any ***prime recipient*** that acts as a ***pass-through entity***, should be invited to both of these meetings. In practice, they will not always attend unless deemed necessary.

Audit outputs

Following the fieldwork and conclusion of any queries, the auditor will report to you. The auditor's report must follow a prescribed format which can be found in the Audit Guide. This will include:

- SoE
- An overall audit opinion on the SoE
- A report on internal controls
- A report on compliance
- A schedule of findings on internal controls
- A schedule of findings on compliance
- Report on cost sharing (if applicable)
- Report on computation of indirect cost rates (if applicable)

Immaterial findings can be separately reported in a management letter. Any such management letter forms part of the audit outputs and must be sent to USAID together with the auditor's report.

Common problem areas

Claiming staff costs

Salary costs are one of the most common problem areas where recipients run into difficulties. You must make sure your system for allocating staff costs to projects is consistent with USAID's expectations.

Staff costs cannot be claimed as per budget, and must be claimed *"based on records that accurately reflect the work performed"*. These records must *"reflect the total activity for which the employee is compensated."* This means it is not enough to have a timesheet just for the USAID project: you will need to make sure that staff keep timesheets demonstrating how all of their time has been used. The charge to the USAID project should be made on the basis of these time records.

Records must be *"supported by a system of internal control which provides reasonable assurance that the charges are accurate… and properly allocated."* You must be able to demonstrate that time records are reviewed or approved, for example through a signed timesheet.

The consequence of this system is that, where an individual is not working full-time on a USAID project, the charge to the project will vary each month depending on how their time has been used. USAID acknowledges this is an onerous system and as such, while claiming costs per budget is not permitted, *"budget estimates… may be used for interim accounting purposes"* as long as any necessary adjustments are made so that the final charge to the award is correctly based on actual time records.

Fringe benefits such as the costs of annual leave and sick leave must be allocated on the same basis.

Indirect Cost Rates

There are three methods for claiming indirect cost rates, and the method applicable to your award will be set out in your funding agreement. Each method has an ***RAA Standard Provision*** pertaining to it. They are:

- RAA3 Negotiated Indirect Cost Rate Agreement (NICRA)
- RAA5 De Minimis Rate
- RAA4 Indirect Costs Charged As A Fixed Amount.

RAA3 Negotiated Indirect Cost Rate Agreement (NICRA)

A NICRA is a negotiated indirect cost rate agreement, agreed with USAID. The NICRA is generous and is designed to recompense a recipient for the ***actual overhead*** it incurs on its grant programmes in any given year. To do this, the recipient must calculate this actual overhead rate in accordance with USAID's rules, and have this calculation approved – so it is the approach to calculating the rate that is approved, rather than the rate itself and as such the approach will remain consistent whereas the rate will change from year to year. The process of agreeing a NICRA with USAID can take many years and you will need to supply several years of financial records along with your calculation. For this reason, NICRAs are usually only agreed after a recipient has received USAID funding for some years.

RAA5 De Minimis Rate

This is the default rate available to organisations that do not have a NICRA. The de minimis indirect rate is 10% of Modified Total Direct Costs (MTDC).

MTDC is calculated by taking direct costs and stripping out certain costs, including:

- Any subaward expenditure after the first $25,000 of each subaward
- Equipment
- Rental costs
- Participant support costs (direct costs including stipends, subsistence allowances, travel allowances and registration fees paid to or on behalf of participants to attend conferences or training).

If you choose to use the de minimis rate, you must use this across all your projects.

Example

Cost type	Direct Cost $	Modified Direct Cost $
Salaries	500,000	500,000
Fringe benefits	25,000	25,000
Travel	50,000	50,000
Supplies	20,000	20,000
Equipment	15,000	-
Rental costs	25,000	-
Subaward A	20,000	20,000
Subaward B	75,000	25,000
TOTAL	**730,000**	**640,000**
@10%		64,000

RAA4 Indirect Costs Charged As A Fixed Amount

This is the option used where a charity does not have a NICRA and also chooses not to apply the 10% de minimis rate. A fixed amount for indirect costs will be written into the award.

Subrecipient management

A ***prime recipient*** may subaward aspects of their USAID-funded projects to other organisations. These organisations are ***subrecipients*** under a prime recipient.

In these circumstances, the prime recipient remains responsible for ensuring the subrecipient has complied with all applicable aspects of USAID rules. A prime recipient may be required to return funds to USAID in the case of a subrecipient's failure to comply with terms and conditions, so it is important to make sure you have taken all the right steps.

The responsibilities for prime recipients are set out in RAA8 Subawards. These include steps to be taken before, on, and after entering into the subaward agreement.

Before agreeing to subaward funds

Before agreeing a subaward, you should be satisfied that the subrecipient has the ability to comply with the award's terms and conditions. You may want to consider:

- Whether the subrecipient has experience of managing USAID funds and can demonstrate a record of compliance
- The subrecipient's financial resources – do they have the organisational capacity to take on compliance requirements?

Remember that as a prime recipient, you remain responsible for the compliance of subrecipients, so if their financial and technical compliance is low, it may be a risk to subaward funds to them.

You should identify if a subrecipient will need support and oversight to ensure they are compliant with terms and conditions. If capacity-building is required, this should be built in to the award. For example, you may require the subrecipient to receive training on USAID compliance (you can include the cost of this in the budget).

When USAID makes an award to a new non-US NGO, they perform a NUPAS to determine whether the recipient charity's financial management and controls are good enough to receive USAID funding. There is no requirement to use the ***NUPAS*** that USAID uses, but you may wish to review and adapt USAID's approach when assessing new potential subrecipients. See the Further information section for a link to the NUPAS methodology.

On entering an agreement to subaward funds

Once you are satisfied a potential subrecipient will be able to comply with USAID's terms and conditions, you must enter into a written subaward agreement with them. There are certain prescribed elements that the agreement must contain, including:

- a programme description
- a budget
- stating the period of performance
- passing down all applicable ***Standard Provisions*** that need to be passed down to subrecipients as part of the subaward. You should run through the SPs attached to your own agreement and ensure all relevant provisions have been incorporated into the subaward. This includes passing down SP1, which requires the subrecipient to follow the ***cost principles*** in *2 CFR 200.400*.

After entering into the subaward

Once you have entered into a subaward, you remain responsible for ensuring the subrecipient is compliant with USAID rules. Remember, if they break the rules, you might be required to repay funds to USAID!

There are no explicit rules about how you ensure the subrecipient is compliant with USAID rules. However best practice would be to monitor subrecipients in line with CFR 200.332 "*Requirements for* ***pass-through entities***" (this rule does not apply to non-US charities which is why this is best practice and not compulsory). Per CFR 200.332, monitoring should as a minimum include:

- Reviewing financial reports
- Reviewing performance reports
- Following up to ensure any deficiencies are addressed

In addition, other tools that you can use to ensure compliance by the subrecipient include:

- Organising training on USAID compliance
- If the subrecipient does not receive its own USAID audit, arranging for an agreed-upon-procedures engagement – this is a review of whether the subrecipient has complied with specific elements of the USAID rules such as the cost principles.

Note that USAID will allow you to include the costs of USAID compliance training and agreed-upon-procedures engagements of subrecipients in your budget. These costs are fully allowable.

Procurement

Charities are allowed to use their own procurement rules, as long as these are consistent with USAID's requirements and established in writing.

Above your micro-purchase threshold (this must be reasonable and USAID suggests $2,500 as an example), there must be fair and unbiased competition. You are not required to select the cheapest bid and are permitted to take other factors such as quality or timeliness into consideration.

You must avoid conflicts of interest, bias, and unfair competitive advantages. For example, you cannot contract with your own employees or trustees or any of their immediate family members or any firm in which they have a financial interest.

You must retain procurement records which must include the basis for selection of the contractor and the basis for the cost or price agreed. If a competitive procedure was not used, you must retain documentation justifying this.

Certain commodities such as seeds, pesticides, motor vehicles and pharmaceuticals require prior written approval from your ***AO*** before procurement.

Any procurements must be in accordance with the geographical restrictions applicable to your award (see **Key Documents** section). You must also screen suppliers to ensure you are not transacting with any individual or organisation subject to sanctions administered by the UN or the US Office of Foreign Assets Control, or with any individual or organisation suspended from handling US federal funding. See MSP 14 and MSP 12 for details.

Fly America Act

If there are any international flights under the award, then RAA9 Travel and International Air Transportation will apply to the grant. In short, this means a US air carrier should be used for all flights, unless one of a specific set of exemptions applies. A record should be kept for all flights with non-US carriers showing which exemption applied.

The most common acceptable exemptions for not using a US carrier (non-exhaustive) are:

- An EU carrier was used instead. Note that the UK left the EU on 1 January 2021 and from this time, this exemption no longer applied to UK carriers.
- No US carrier provides service for the route – this should apply to each specific leg if connecting flights are taken
- For a trip of 3 hours or less, use of a US carrier would more than double the flight time
- For a journey where the US carrier does not offer direct service, use of the US carrier would:
  - Increase the number of aircraft changes by 2 or more
  - Increase travel time by 6 hours or more
  - Require a layover of 4 hours of more

The list of acceptable exemptions can be found in the ***Mandatory Standard Provisions*** for non-US NGOs.

A US carrier must be used if it is available even if it is more expensive or the flight times are less convenient than the other options.

These rules do not apply to domestic flights.

Documenting the use of a non-US carrier

If a non-US carrier is used for a flight, a record should be kept showing which exemption applied. The documentation kept should include:

- A completed and signed form explaining which exception was used
- A travel itinerary from a travel agent or online travel service such as Expedia, Orbitz or Travelocity.
- The search results performed at the time of booking from an online travel service that document all available flights.

Glossary

2 CFR 200.400	The section of the cost principles applicable to non-US NGOs.
Agreement Officer (AO)	Has legal responsibility for awards within USAID. Only AOs can change, enter into or terminate awards.
Agreement Officer's Representative (AOR)	Main point of contact with grant recipient and responsible for monitoring the award.
Cooperative Agreement	USAID funding agreement where they have "substantive programmatic involvement".
Cost principles	The rules you need to follow for costs claimed under USAID awards.
Mandatory Standard Provision (MSP)	Standard Provisions that apply across all non-US NGOs
NUPAS	Non-US Organization Pre-Award Survey – a review USAID performs before funding a new organisation
Pass-through entity	A prime recipient that passes on USAID funds to a subrecipient
Prime recipient	The organisation that has contracted directly with USAID, and is in receipt of the grant from USAID.
Required As Applicable (RAA)	Standard Provisions that are only included in your award if relevant.
Schedule of Expenditures (SoE)	Prescribed format for the annual financial report to USAID that is subject to audit if you spend over $750,000 in any financial year.
Standard Provisions (SPs)	Terms and conditions attached to the Cooperative Agreement that you are required to comply with. These are divided into Mandatory Standard Provisions and Required As Applicable Provisions.
Subrecipient	Recipient of USAID funds via another party (the prime).

Further information

USAID guidance

2 CFR 200.400 cost principles
https://ecfr.io/Title-02/sp2.1.200.e

Standard Provisions for non-U.S. non-governmental organizations
https://www.usaid.gov/sites/default/files/documents/303mab.pdf

Non-U.S. Organization Pre-Award Survey Guidelines and Support
https://www.usaid.gov/sites/default/files/documents/1868/303sam.pdf

Non-U.S. Organization Pre-Award Survey (NUPAS)
https://www.usaid.gov/sites/default/files/documents/1868/NUPAS-Guide-2016-01-19v4.pdf

USAID Financial Audit Guide for Foreign Organizations
https://www.usaid.gov/sites/default/files/documents/591maa.pdf

List of advanced developing countries
https://2012-2017.usaid.gov/sites/default/files/documents/1876/310mab.pdf

List of prohibited source countries
https://www.usaid.gov/sites/default/files/documents/1864/310mac.pdf

List of developing countries
https://www.usaid.gov/sites/default/files/documents/1876/310maa.pdf

Sayer Vincent LLP

Sayer Vincent LLP has been providing USAID audit and advisory services since 2005 to clients across the UK, Europe and wider world. We are one of a very small number of UK-based firms included on USAID's list of acceptable audit firms as of early 2022. This means Sayer Vincent LLP is pre-approved to complete USAID audits.

Sayer Vincent LLP's USAID team are experienced in providing services including:

- Recipient-contracted audits
- Agreed-Upon-Procedures engagements
- Awareness training on the USAID compliance framework
- Review of NICRA methodologies or calculations
- Preparing for NUPAS review

Contact us on
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Made simple guides

Made Simple guides are aimed at finance professionals and other managers working in charities. They cover technical areas such as tax and VAT treatments as well as information management areas and aim to provide practical guidance to busy managers and trustees in charities.

Made to measure

Sayer Vincent is a firm of chartered accountants working solely with charities and social enterprises. Through tailored audit and advice services, we provide trustees and managers with the assurance that their charity is managing its resources effectively.

As well as being commercial accountants, Sayer Vincent people have an in-depth knowledge of the governance and management of charities and social enterprises. We can advise on a range of business activities to achieve the best financial outcomes, keeping in mind the context of your organisation's objectives.

Working with Sayer Vincent, you will feel that you have extra people on your team.

For more information, go to
www.sayervincent.co.uk

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