



# International Association of Marine Aids to Navigation and Lighthouse Authorities

## Proposal for Statutory Audit for the year 2018 to 2023





# Summary





IALA

Your NGO





## Your NGO

- IALA is a non profit international technical association.
- Established in 1957, it gathers marine aids to navigation authorities, manufacturers and consultants from all parts of the world and offers them the opportunity to compare their experiences and achievements.
- IALA's aim is to harmonize aids to navigation worldwide and to ensure that the movements of vessels are safe, expeditious, cost effective and harmless to the environment.
- 83 National Members, 134 Industrial members, 60 Associate members as of 2017

A rectangular image showing a close-up of blue ocean water with gentle ripples.

**SUCCESSFUL VOYAGES,  
SUSTAINABLE PLANET**





# From a NGO to a IGO

- IALA, supported by the French Government is engaged in a change of status from an NGO to an Intergovernmental Organization (IGO) and developed a Roadmap towards a Diplomatic Conference to adopt the IALA Convention.
- The added value of the IGO status will be a strengthened cooperation between States party to the Convention, in regulatory and technical developments in maritime safety, and an enhanced global harmonization of aids to navigation reducing the risk of accidents, improving efficiency and providing better protection of the environment,





# Organisation



- At the General Assembly of the 19th IALA Conference held on Tuesday 29 May 2018 in Incheon, Republic of Korea, the Council for the period 2018-2022 was elected
- The governance of IALA is organised as follows :
  - A General Assembly held at intervals of 4 years
  - A Council that administred IALA comprising up to 23 members elected and 1 non elected with a President (Ms Young-shin KIM- Korea ) and a vice President (Brazil)
  - Commitees
  - A Secretary general elected by the Council : Mr Francis ZACHARIAE

The headquarters and registrered office of IALA is in Saint Germain en Laye with a staff number of 9.







# Your needs

Your needs

GUIDELINES



- An effective and competitive audit based on a timing defined together in order to respect your deadlines
- Focus on governance matters in link with States communications
- An external added value approach on your new processes linked to your change of status from NGO to IGO (in course). We will be focused on giving pedagogic explanations on the status change implications and will help with the action plan in making recommendations.
- Recommendations on internal control processes : revenue recognition (contributions and grants), cash collection of account receivables, HR, employee and external party expenses reports, purchases, cash management....
- Recommendations on financial processes (including financial closing process) : budget, cash projections, financial projections, respect of IFRS rules for financial statements
- .....other inputs as necessary



IALA

Our firm







# Our key strengths

- Statutory auditor of IALA for 6 years, GVA has an excellent knowledge of your organisation and is able to provide you a new perspective on your IGO project (change of status from NGO to IGO)
- A dedicated team specialized in non profit sector and fluent in English
- A solid experience in IFRS standards (as auditors and chartered accountant of multinational entities)
- GVA is the FIRST accredited French firm since 2000 to issue an audit opinion on the projects funded by USAID –an OIG - (applying US government auditing standards). In June 2013, following the audit firm quality by USAID Washington, GVA "has-been upgraded to regular approval status"
- Since 2008, GVA acts as independent auditor under expenditure verification missions (EuropeAid, AFD) or audit (other donors such as OXFAM NOVIB, DANIDA, UNFPA... ).....



EUROPEAID



Oxfam Novib





# Our key references in the Non Profit Sector



Médecins du Monde



GOAL (Ireland)



American School of Paris

American School of Paris



International School of Paris

The Union



International Union  
Against Tuberculosis  
and Lung Disease



SOCIÉTÉ DE  
SAINT-VINCENT-DE-PAUL  
FONDÉE PAR FREDÉRIC OZANAM

EuropeAid



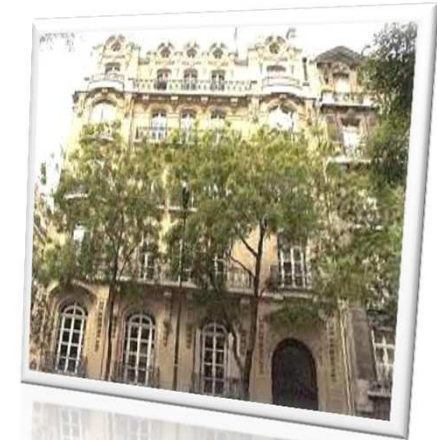


## Our firm

GVA SAS  
105 avenue Raymond  
Poincaré  
75116 PARIS



- 9 Partners
- 70 Staff of which 6 Experts-Comptables (French Chartered Accountants)
- 1 location in Paris
- 1 national association Difference
- 1 international network UHY



Visit our website

[www.gva.fr](http://www.gva.fr)

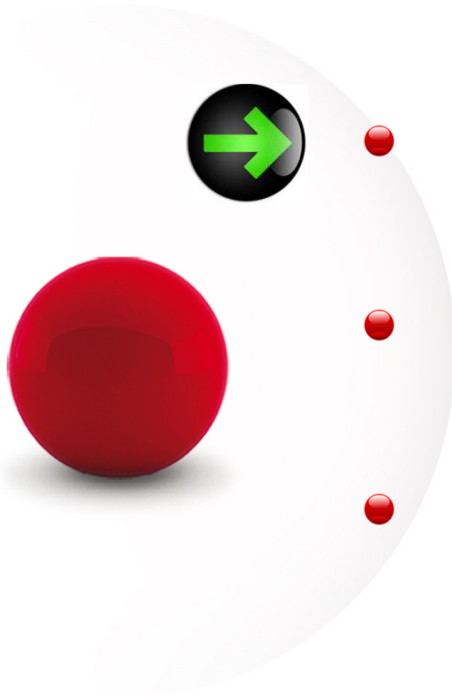




## Our firm

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- Diversified client portfolio: multinational, small and medium enterprises, charities, associations, listed companies, etc.
- A multi-disciplinary culture (50% audit and 50% consultancy expertise);
- A specialization in the Non Profit Sector (public bodies, associations, unions...)
- A vocation for transparency and discussion with our colleagues and business consultants;
- In-built recognition of the human factor, both within the firm and with our clients.





# Our firm

## ● Our values and commitments





# Our firm

- A firm with a combined activity in consulting and statutory audit which provides a customized service to its clients :

**Diversified client portfolio :**  
multinational, small and medium sized enterprises, charities, associations, listed companies...of which 50% are international clients

**A vocation for transparency and discussion with our colleagues and business consultants**

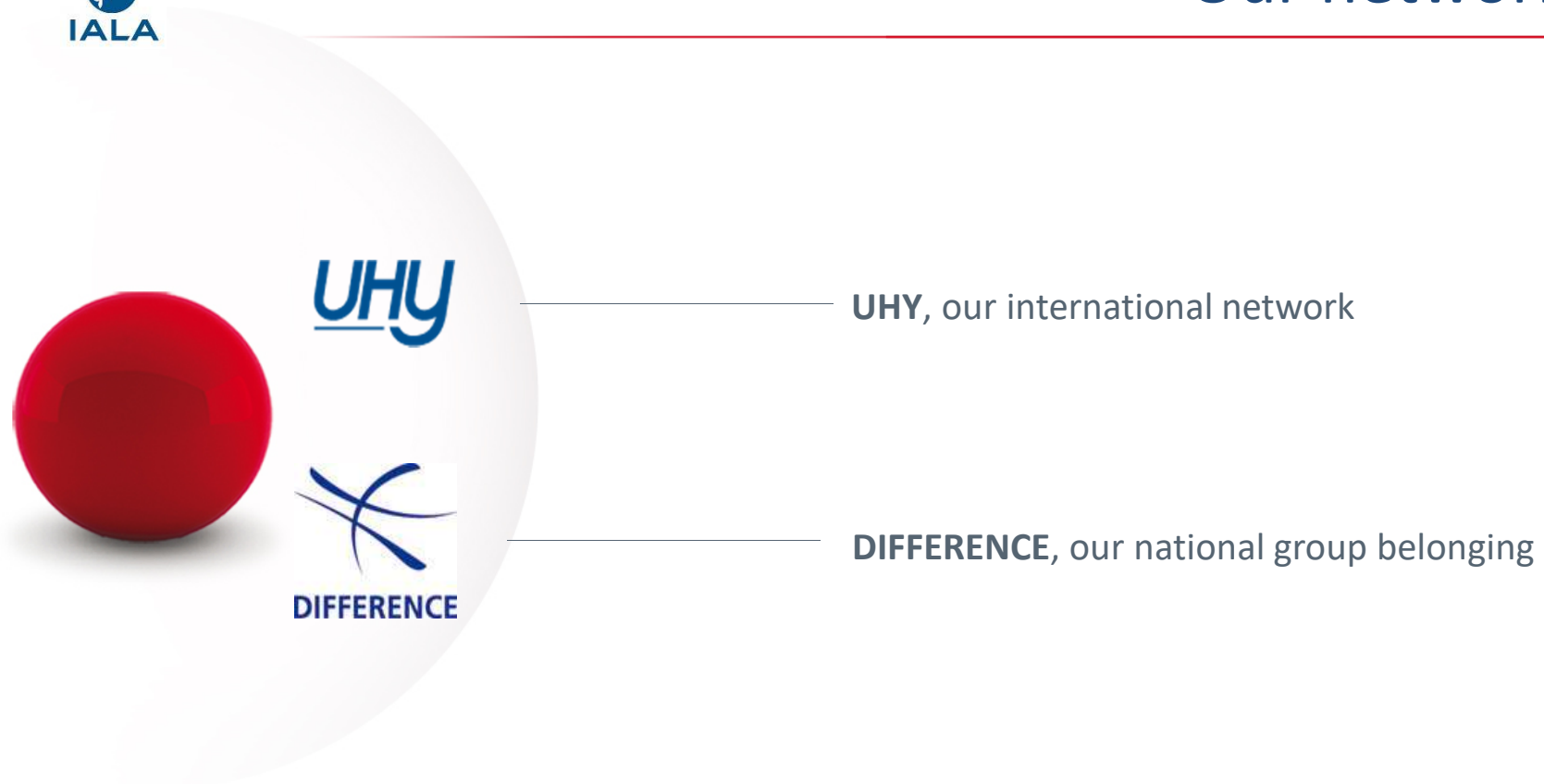


**A multi-disciplinary culture**  
(60% accountancy, tax and consulting and 40% statutory and contractual audits)

**Oriented towards customer satisfaction, with a strong involvement to meet and fulfill its clients expectations**



# Our networks



By being an independent member of a national group and an international network means that we can provide you with :

- A wide range of skills
- A deep knowledge of wider markets
- A large synergy of means
- A local service with people who share the same values
- A multiple geographical locations

**In total indenpency meanwhile maintaining our local identity**







# Our networks

## Joined expertise to deploy an international strategy

Whether you're looking to set up business abroad or to develop international trade relations, GVA accompanies you through its membership in UHY network.

Our shared vision of the business is reflected in the quality of our work and the integrity of our services.

You want to deploy up to international markets, through UHY GVA offers its clients access to a global network of more than 7,100 employees, 270 offices in more **than 100 countries**. Established in 1986, UHY is among the top 20 audit and consulting networks in the world. UHY is a member of the "Forum of firms' main networks empowered by the IFAC.

This international deployment can combine our skills, capabilities and tools with our experience.

The GVA logo, featuring the letters "GVA" in blue with a red dot on the "A".

GVA



Internationally

The GVA logo, featuring the letters "GVA" in blue with a red dot on the "A".

GVA



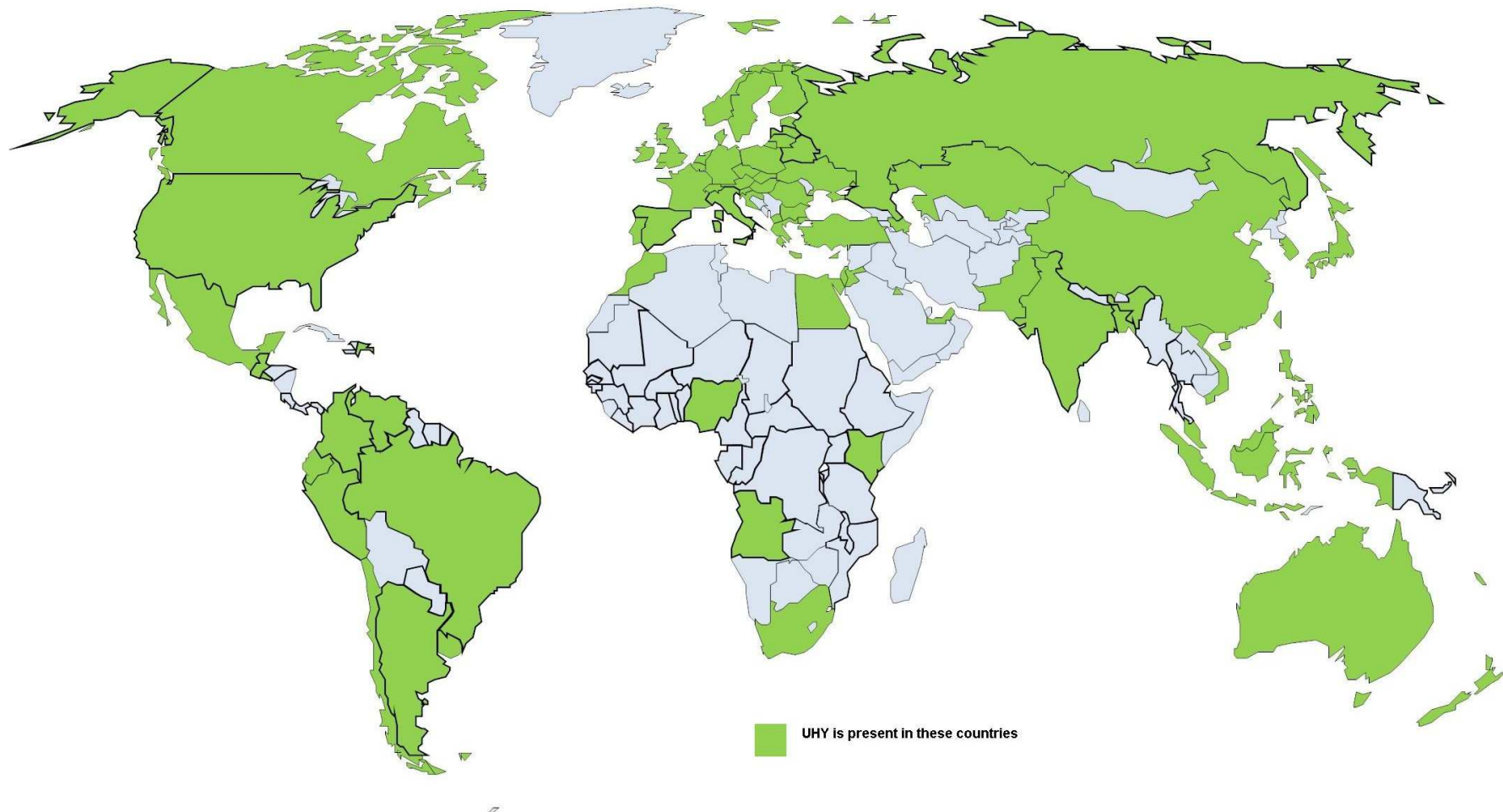


# International network: UHY





# International network: UHY





**GVA**



**Nationally**

# National group: DIFFERENCE

GVA is a founding member of **DIFFERENCE** a national group of accounting, auditing and consulting firms. Implemented in 10 French regions and consisting of thirty offices.

This group cultivates individual differences to coach small and medium enterprises in their regional or national development policies. Each firm benefits from the presence and commitment of several of its members in professional bodies.

A shared corporate management vision and the same passion for consultancy allow **DIFFERENCE** to combine its members' expertise at the service of its customers.





# IALA

Our quality strategy





# Quality : a daily action



## Our Quality Strategy

- GVA believes that quality is the best way to effectively serve its customers. Therefore quality is at the heart of GVA's internal functioning.

- Our quality strategy is organized around the following themes:

A customer satisfaction oriented approach

Our procedures are designed to meet your expectations within the nature of our legal duties:

- Competence
- Independence
- Confidentiality
- compliance with laws and regulations and our code of professional ethics.

Our procedures also aim at collecting your perception of our services, and to formulate all together in a personalized manner, the improvements that could be brought to the progress of our mission.

### The quality of our services is also based on:

- The organization of our tasks and the respect of the deadlines: the internal model of GVA's organization, by teams of collaborators attached to a manager allows greater flexibility of action while maintaining a permanency of the teams.
- Our availability and responsiveness: two strengths recognized by our customers.







# Quality : a daily action



GVA is certified according to **ISO 9001 standard**, version 2015 since 2003, and **AFAQ Service Commitment since 2007**. These certifications involve:

- Working methods in strict compliance with the most demanding professional regulations
- Internal quality control procedures oriented towards the satisfaction of our customers
- A selective recruitment policy
- A high level of professional training



The **Public Company Accounting Oversight Board (PCAOB)** is a corporation created by the Sarbanes-Oxley Act in 2002 to oversee the audits of listed companies.



GVA is referenced by the **U.S. government** to **audit the use of grants to humanitarian associations worldwide**.







## Our team and methods





## Our team and methods

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GVA



- **The team members** are selected not only for their skills and experience, but equally **for the pleasure which they show in working together to service our clients.**
- Managers **devote the time** necessary to the supervision of the team to review the work while **remains available** to you in order to ensure a regular and active communication.
- Team are supervised by a partner responsible of the project. **The partner is your permanent contact**, ensuring that the peculiarities of your association are taken into in the final decisions.
- **A communication to you at each step of our audit and of our conclusions** (PowerPoint presentations before our audit, after internal control audit and of our key findings at the closing).





# Our team and methods

**Engagement  
Partner**



**Relevant  
Experience**

**Muriel NOUCHY**  
Senior Partner

Phone: + 33 (0)1 45 00 76 00  
Mob: +33 (0)6 07 86 03 32  
muriel.nouchy@gva.fr



**Qualifications :**

Expert-comptable associée, Statutory Auditor  
qualified in IFRS, Managing Partner

**Background :**

- **2005 : Graduate of IFRS certificate of ESSEC**
- 1989 : Expert-comptable (CPA)
- 1986 : Commissaire aux Comptes (Auditor)
- 1982 : Paris Business School (ISG) degree

Fluent in English

**Career History :**

- 1989 – to nowadays : GVA – Partner and CEO
- 1986 – 1989 : GVA – Manager
- 1982 – 1986 : FRINAULT-FIDUCIAIRE –  
listed audit clients

**Relevant Experience :**

- International network coordinator and past UHY board member
- Accredited by USAID to perform audits
- Board member of large French Bank
- **Audit of international entities**
- Due Diligence investigations
- Tax, social and management consultancy
- Set up of foreign entities





# Our team and methods

## Engagement Partner

### Bérengère SCHAAL Partner

Phone: + 33 (0)1 45 00 76 00  
Mob: +33 (0)6 79 00 77 34  
Berengere.schaal@gva.fr



#### Qualifications :

Not profit organisation director  
Statutory Auditor qualified in IFRS

#### Background :

- 2003 : Expert-comptable (CPA) and Commissaire aux Comptes (Auditor)

Fluent in English

#### Career History :

- 2011 – Today : Partner
- 1996 – 2010 : Junior then senior manager
- 1995 – 1996 : First experience in business company

#### Relevant Experience :

- She joined NGO's auditing team in 1996 and has been managing Grantors Audits (Europaid, AFD, NOVIB, AEN...) for years
- Her experience with NGO and the enthusiasm for association work inspired her to write a monograph entitled « The new chart of accounts for associations and its impact on the accounting treatment of grants : This monograph was published by the French Institute of Chartered Accountants and the National Library of France.

## Relevant Experience



# IALA

## Our Mission





# Scope of our audit



An auditor :  
what for ?

To state an opinion on :

- The annual accounts of your company (in French and in English)

To check the financial information released to third parties

To ensure that legal regulations are abided by

Our audit approach needs also to rely on your Chartered Accountant expertise and active collaboration : it is key





# Our principles as auditors

Our responsibility requires the respect of many principles of behavior and ethics. The Auditor agrees to comply with the rules of the code of ethics of the profession, that is to say:



- **Integrity**
- **Objectivity**
- **Competence**
- **Independence**
- **No interfering in management decisions**
- **Professional secrecy**
- **Abidance by professional rules**

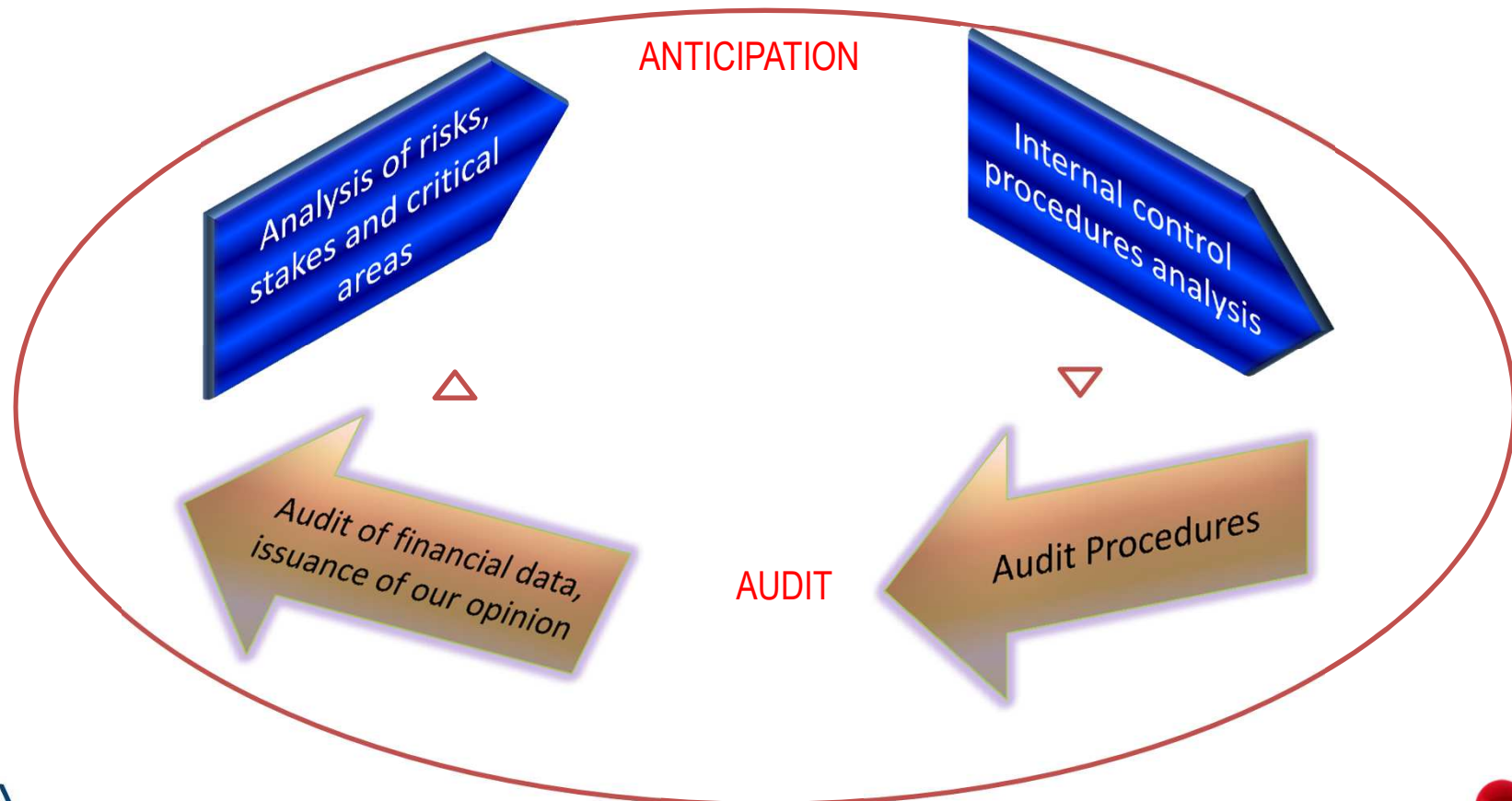






# Audit approach

Our approach has been developed to put your organisation at the center of our methodology, which is built on 4 main steps:





# Analysis of specific risks



We have identified several specific risks in the IGO structure, which lead us to adapt our approach. Thus, we evaluate the procedures implemented by the management to limit the impact of those risks (internal controls).

## ☐ Risks linked to systems:

- Security of the IT system
- Identification of fraud risks

## ☐ Risks linked to cash flow processes:

Following our internal control evaluation, we will set up an tailored program of audit (statistical testing, analytical analysis, standard compliance controls)





# Analysis of specific risks

## ● Risks linked to accounting and financial specificities:

- Compliance with the IGO standards of accounting
- Compliance with IFRS standards ,
- Focus on grants management and booking,
- Revenues recognition and tracking,
- Compliance with donors standards,

## ● Risks linked to the reliability of the cost-accounting system:

- Expenses: allocation of incurred expenses to the appropriate projects and evaluation of dedicated funds



# Analysis of specific risks



The audit key to success is based on its upfront and continuous communication approach in order to give added value to the management and the council





# IALA

## Our Fees





# Our fees

AUDIT WORK		Hours
1) Preparation of the mission (Engagement letter, Audit plan)		8
2) Review and analysis of governance documents : council reports, IALA basic documents, budget, cash projections, financial projections...		8
3) Interim Audit (Internal controls audit) based on an audit plan defined together		34
4) Final Audit (audit of the financial statements)		42
5) Audit finalization and reports (in French and in English) : Final meeting, control of the notes to financial statements, review of the financial annual report , audit reports , management letter on internal control)		16
Total (Hours)		108
Valuation ex-VAT		14 040
Valuation ex-VAT (rounded)		14 000

Our fees will be updated each year based on the inflation rate



# IALA

## Appendices





## Appendix 1 : a ajouter les nouveaux (c'est ok)



**Certificat**  
Certificate

N° 2018/79944.2

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Annexe / Appendix n° 4

### GVA AUDIT

Détail des activités mises en œuvre :  
*Details of the activities worked out:*

ACTIVITES DE COMMISSAIRE AUX COMPTES.

STATUTORY AUDITING.

Liste complémentaire des sites entrant dans le périmètre de la certification :  
*Complementary list of locations within the certification scope:*

105 AVENUE RAYMOND POINCARE FR-75771 PARIS CEDEX 16

Système de management évalué et jugé conforme aux exigences requises par :  
*Management system assessed and found to meet the requirements of:*

**ISO 9001 : 2015**



## Appendix 2 : idem (c'est ok)



# Certificat

Certificate

N° 2018/79944.2

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AFNOR Certification certifie que le système de management mis en place par :  
AFNOR Certification certifies that the management system implemented by:

**GVA EURAUDIT**

pour les activités suivantes :  
for the following activities:

**ACTIVITES D'EXPERTISE COMPTABLE, D'AUDIT LEGAL ET CONTRACTUEL,  
ET ACTIVITES RELEVANT DU SOCIAL, DU JURIDIQUE ET DU CONSEIL.**

**ACCOUNTING, LEGAL AND CONTRACTUAL AUDITING,  
LABOR, LEGAL AND CONSULTING SERVICES.**

a été évalué et jugé conforme aux exigences requises par :  
has been assessed and found to meet the requirements of:

**ISO 9001 : 2015**

et est déployé sur les sites suivants :  
and is developed on the following locations:

**105 AVENUE RAYMOND POINCARÉ CS 81691 FR-75116 PARIS**

Liste des sites certifiés en annexe(s) / List of certified locations on appendix(ies)

Le certificat est valide à compter du (date de début) :  
This certificate is valid from (start date):

**2018-07-25**

Jusqu'au (date) :  
Until:

**2021-07-24**



**Franck LEBEUGLE**  
**Directeur Général d'AFNOR Certification**  
Managing Director of AFNOR Certification



Rechercher QR  
dans l'application  
AFNOR CERTIFICATION

1 - Rue de la République 92000 Nanterre France - Tél : +33 (0)1 41 50 87 79 - E : [info@afnor-certification.com](mailto:info@afnor-certification.com)  
00351 01 41 50 87 79 - F : +33 (0)1 41 50 87 79 - [www.afnor-certification.com](http://www.afnor-certification.com)

**afnor**  
CERTIFICATION

## Appendix 3 : List of the networks belonging to the « Forum of Firms »

**PCAOB**

Public Company Accounting Oversight Board

1666 K Street, N.W.  
Washington, DC 20006  
Telephone: (202) 207-9100  
Facsimile: (202) 862-8430  
www.pcaobus.org

### Registrant

Grant Thornton SA  
Grant Thornton Sweden AB  
Grant Thornton Taiyo ASG LLC  
Grant Thornton UK LLP  
Grant Thornton Ukraine LLC  
Grant Thornton Ulloa Garzon & Asociados Ltda.  
Grant Thornton Wirtschaftsprüfungs- und Steuerberatungs- GmbH  
Grant Thornton, Lippens&Rabaey  
Grant Thornton, S.L.P.  
Granttham, Poole, Randall, Reilano, Arrington & Cunningham PLLC  
Grassi & Co., CPAs, P.C.  
Gray, Gray & Gray, LLP  
Green Hasson & Janks LLP  
Greenberg & Company LLC  
GREENBERG, ROSENBLATT, KULL & BITSOLI, P.C.  
Greer & Walker, LLP  
Gregory & Associates, LLC.  
GREGORY B. SHELTON  
Gregory, Sharer & Stuart, P.A.  
Groen, Kluka & Company, P. C.  
Grogan, Shuffebeam & Martin CPAs LLP  
Grossberg Company LLP  
Grossman Yanak & Ford LLP  
Grossman, Cohen, & Diamond, LLC  
Gruber & Company, LLC  
GRUPO CAMACHO PUBLIC ACCOUNTANTS  
Guangzhou Good Faith CPA LTD  
Guangzhou Zhongxincheng CPA Ltd.  
GUERRA & RABY ASOCIADOS LIMITADA  
Gumbiner Savett Inc.  
GUNNEY BAGIMSIZ DENETIM VE SERBEST MUHASEBECİ MALİ MUSAVİRLİK A.Ş.  
Gutierrez Rios Y Asociados Sociedad Civil  
GVA-EURAUDIT SA

Gvili and Co  
GW ROBINSONS LLP

### Headquarters Office Location

Athens, Greece  
Stockholm, Sweden  
Minato-ku, Japan  
London, United Kingdom  
Kyiv, Ukraine  
Bogotá, D.C., Colombia  
Vienna, Austria  
Gent, Belgium  
Barcelona, Spain  
Ridgeland, Mississippi  
Jericho, New York  
Westwood, Massachusetts  
Los Angeles, California  
Springfield, New Jersey  
WORCESTER, Massachusetts  
Charlotte, North Carolina  
SLC, Utah  
Palm Desert, California  
St. Petersburg, Florida  
Troy, Michigan  
Latham, New York  
BETHESDA, Maryland  
Pittsburgh, Pennsylvania  
Deerfield, Illinois  
Lake Saint Louis, Missouri  
SAN JOSE, Costa Rica  
Guangzhou, China  
Guangzhou, China  
Santiago, Chile  
Santa Monica, California  
ISTANBUL, Turkey  
Lima, Peru  
75771 PARIS CEDEX 16, France  
Caesarea, Israel  
NEWCASTLE UPON TYNE, United Kingdom

## Appendix 4 : List of the networks belonging to the « Forum of Firms »

### Press Releases

#### UHY joins Forum of Firms

25th January, 2008



MEMBER OF THE

FORUM OF FIRMS

#### UHY International among first full members of Forum of Firms after meeting international quality, ethics requirements

UHY International has been named one of the first full members of the Forum of Firms after reporting it has implemented a globally coordinated quality assurance programme, committed to the use of International Standards on Auditing (ISAs), and met other specific ethics requirements, the Forum announced today.

"UHY International is proud to be among the first group of Forum members," said John Wolfgang, chairman of UHY International. "We have embraced the high quality assurance and ethics standards required of Forum members in order to serve the public interest and to help raise the standards of the international practice of auditing.

"More specifically, so many mid-tier companies now have interests in at least one country outside their home base – many have wider international operations. UHY International's membership of the Forum of Firms means these mid-market clients have access to the same quality of professional service from firms like ours. We not only have the global spread but now have the attested compliance infrastructure to deliver a transnational service that any client can count on," he added.

The Forum of Firms is an association of international networks of accounting firms. These firms perform audits of financial statements that are or may be used across national borders. The Forum's goal is to promote consistent and high quality standards of financial reporting and auditing practices worldwide. It conducts its business through its executive arm, the Transnational Auditors Committee (TAC), which is also a committee of the International Federation of Accountants (IFAC). The members of the TAC are nominated by Forum members; UHY International has been represented on TAC since 2004 by Marilyn Pendergast.

Jack Easton, chairman of UHY International's audit quality programme, said: "Quality control is of great importance to UHY International. The effort involved in achieving international quality standards across our entire network has required diligent work by our member firms to comply with the Forum's quality standards. However, we feel it has been a worthwhile and, ultimately, rewarding endeavor."

In order to achieve full membership status, UHY International had to commit to meet the Forum's membership obligations which require members to:

- Maintain appropriate quality control standards in accordance with International Standards on Quality Control issued by the International Auditing and Assurance Standards Board (IAASB) in addition to relevant national quality control standards and conduct, to the extent not prohibited by national regulation, regular globally coordinated internal quality assurance reviews;
- Have policies and methodologies for the conduct of transnational audits that are based, to the extent practicable, on ISAs issued by the IAASB; and
- Have policies and methodologies which conform to the IFAC Code of Ethics for Professional Accountants and national codes of ethics.

Like all the other full members announced today, UHY International originally joined the Forum as a provisional member. As of January 2008, of the 21 Forum members, 17 are full members and four are provisional members. The Forum's remaining provisional members are working toward becoming full members in 2008.

As a full member of the Forum, UHY International is entitled to indicate Forum membership on our website, on letterhead, and in our publications.



## Appendix 5 : Agrément USAID de GVA –



United States Agency for International Development  
Office of the Regional Inspector General  
Bank Center, Gránit Tower 5th Floor  
Szabadság tér 7-8, Budapest, Hungary 1944  
Telephone: 36-1-475-4603  
Facsimile: 36-1-475-4633

November 20, 2000

Muriel Nouchy  
GVA EURAUDIT  
105, avenue Raymond Poincaré  
75116 Paris - France

Dear Ms. Nouchy,

Thank you for completing our prequalification questionnaire for recipient-contracted audits. Your firm will be given provisional approval and added to our list of firms eligible to perform audits of USAID-funded activities. Before commencing your first audit of USAID-funded activities, your firm should make contact with our office in Budapest so that we can provide necessary technical support.

It is imperative that U.S. Government Auditing Standards prepared by the U.S. General Accounting Office (the "Yellow Book," 1994 Revision) be used in performing audits of USAID funds. In addition, the USAID Office of Inspector General publication *Guidelines for Financial Audits Contracted by Foreign Recipients* (dated July 1998) contains detailed guidance for audit firms in performing audits required in USAID's agreements with non-U.S. recipient organizations. Should you need a copy of either publication please contact Mr. Kevin Morgan in my office at 36-1-475-4620 or fax 36-1-475-4633 or at e-mail address [kmorgan@usaid.gov](mailto:kmorgan@usaid.gov). The *Guidelines* are also available in an electronic version if this would be helpful.

We are aware that some non-U.S. audit firms may not initially fully comply with certain U.S. Government Auditing Standards requirements. Consequently, we can allow exceptions to certain standards provided that: (a) audit reports are determined to be reliable and (b) any deviations from U.S. Government Auditing Standards (GAGAS) are disclosed in the audit report.

Your completed questionnaire was silent with respect to the GAGAS requirement that requires 80 hours of CPE every 2 years with at least 24 hours in government auditing. Accordingly, you should disclose in your audit report that the continuing professional education standard was not met. There are examples in our *Guidelines* on how to present this disclosure.

U.S. Postal Address: Regional Inspector General – USAID, Dept. of State, 6270 Budapest Place, Washington, D.C. 20521-8270



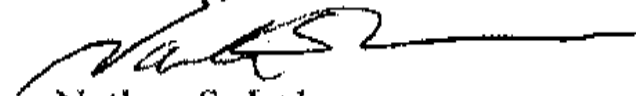
## Appendix 5 : Agrément USAID de GVA -

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Similarly, the GAGAS standards require an external quality control review at least once every three years by an organization not affiliated with the organization being reviewed. If this standard is not being met then it should be disclosed in your audit report. There are examples in the *Guidelines* on how this disclosure might be presented.

Thank you for your interest in performing audits of USAID funds. Our office in Budapest looks forward to working with GVA EURAUDIT to help ensure the proper accountability of USAID funds. Should you have any questions during the course of the audit or need additional information with respect to any other matters please contact me or Kevin Morgan of my staff.

Sincerely,



Nathan S. Lokos  
Director, Audit Operations

# Appendix 6 : 2013 GVA qualification status by USAID (Washington)



Office of Inspector General

June 06, 2013

Ms. Muriel Nouchy,  
Managing Partner  
GVA EURAUDIT  
105 Avenue Raymond Poincaré  
CS 81691  
75 116 PARIS CEDEX 16 France

Dear Ms. Nouchy:

The U.S. Agency for International Development (USAID) Office of Inspector General (OIG) has completed its evaluation of the information provided in your audit firm's completed questionnaire and supplemental information provided to our staff during their recent visit to your office.

We use the USAID *OIG Guidelines for Financial Audits Contracted by Foreign Recipients* to evaluate whether an audit firm is eligible to conduct audits of USAID awards. The guidelines require that the OIG gives first priority to audit firms that have partnership agreements with audit firms in the United States. Second priority is given to affiliates of audit firms located in the United States that are subject to standard audit quality control procedures and reviews. Local audit firms that are not affiliated with audit firms located in the United States may be accepted when there is a high degree of assurance of professional quality, based upon experience with an international organization, or other acceptable client assurance. At the OIG's discretion, periodic quality control reviews are performed to ensure that audits are conducted in accordance with the U.S. Government Auditing Standards.

In April 2013, the OIG performed a quality control review and evaluated your firm to determine (1) whether GVA EURAUDIT has the capacity to perform recipient contracted audits (RCAs) in accordance with generally accepted *Government Auditing Standards* issued by the Comptroller General of the United States, and OIG's *Guidelines*, and (2) whether GVA EURAUDIT should maintain its "conditional" approval status or be upgraded to "regular" approval status.

Based on our quality control review and the evaluation of your audit firm, the OIG determined that GVA EURAUDIT has the capacity to perform RCAs of USAID funded programs and activities in accordance with generally accepted *Government Auditing Standards* and has met the training and peer review requirements outlined in OIG's guidelines. Further, based on the information obtained during the quality control review and the evaluation of your audit firm, the OIG has determined that, as of May 31, 2013, GVA EURAUDIT's "conditional" approval status will be upgraded to "regular" approval status. As noted in our previous correspondence, your audit firm will continue to be subjected to periodic quality control reviews by the OIG in the future.

U.S. Agency for International Development  
1300 Pennsylvania Avenue, NW  
Washington, DC 20523  
<http://oig.usaid.gov>



## Appendix 6 : 2013 GVA qualification status by USAID (Washington)

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Additionally, we would like to inform you that the OIG will share your firm's information and qualification status with other U.S. Government federal agencies that may contact you should the need for audit services, related to their program and activities, arise in the France and Europe.

I would like to express my sincere appreciation to you and the entire GVA EURAUDIT staff for the courtesies extended to our staff during the quality control review and evaluation. We look forward to GVA EURAUDIT's continued cooperation in all audits related to USAID programs and activities.

Sincerely  


Alvin A. Brown  
Deputy Assistant Inspector General for Audit



Groupe indépendant d'audit et de conseil



Votre sixième sens



Muriel NOUCHY & Berengère SCHAAL

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