Participación Ciudadana

Close-out audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 "Civil Society Action for Security and Justice Activity" for the period from October 01, 2021 to December 31, 2022.

CAMPUSANO & ASOCIADOS, SRL
Auditores - Consultores - Contadores

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Participación Ciudadana

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Transmittal Letter

Mrs.
Fátima Lorenzo
Executive Director
Participación Ciudadana
Wenceslao Álvarez Street No. 8, University Area
Santo Domingo, Dominican Republic

Dear Mrs. Lorenzo:

In reference to our close-out audit of the Schedule of Expenditures of USAID Award of the Project, under the Cooperative Agreement ***No. AID-517-A-15-00006 "Civil Society Action for Security and Justice Activity"*** for the period from October 01, 2021 to December 31, 2022, financed with ***U. S. Agency for International Development (USAID)/ Mission Dominican Republic*** funds and administered by ***Participación Ciudadana***, we inform the following:

I-BACKGROUND

a) Entity

Participación Ciudadana is a non-partisan civic movement of pressure, concertation and linking of social sphere with the public powers and political parties. It is constituted in order to promote participation within civil society and to encourage the participation of citizens, in order to achieve the political, institutional and democratic reforms that the Dominican Republic requires and a fair and balanced social development, making rational and efficient use of resources. Established on October 31, 1993 and obtained its legal status by Executive Power Decree No. 27-96, on January 18, 1996.

b) Audit Background

On August 14, 2023 our audit firm was contracted by ***Participación Ciudadana*** to perform a close-out audit of ***USAID*** resources, managed by ***Participación Ciudadana***, for the Project ***No. AID-517-A-15-00006 "Civil Society Action for Security and Justice Activity"***, for the period from October 01, 2021 to December 31, 2022.

I- BACKGROUND-- Continuation

c) Project Background

On June 22, 2015, ***U. S. Agency for International Development (USAID)*** subscribed the Cooperative Agreement ***No. AID-517-A-15-00006*** with ***Participación Ciudadana*** to implement the Program ***"Civil Society Action for Security and Justice Activity"*** financed with funds from ***USAID Mission to Dominican Republic,*** and managed by ***Participación Ciudadana.*** Its duration is scheduled for a period of six years, from June 22, 2015 to June 30, 2022. Subsequently, on June 28, 2022, Amendment 15 was signed, extending the execution period until December 31, 2022. The budgeted amount, ***USAID*** will provide US$10,870,000 and ***Participación Ciudadana*** and co-executors US$1,630,500.

This Cooperative Agreement has had the following amendments:

No.	***Date***	***Matter***
1	8/13/2015	Increase the total obligated USAID amount by $1,620,000, from US$1,462,721 to $3,082,721. To include the following programs: "Strengthening Transparency and Integrity in Climate Financial Governance" and "Electoral Observation of Persons with Disabilities of the Dominican Republic 2015-2016". Change of payment method to advance. Extend the funds obligated availability date for program expenditures until December 19, 2016.
2	12/12/2016	Replace the currently designated agreement officer representative Mr. Luis Soto with Mrs. Lissette Dumit and the currently designated alternate agreement officer representative Mrs. Lissette Dumit with Mrs. Rosanna Medina
3	7/14/2017	Increase the total obligated USAID amount by US$1,300,001.45, from US$3,082,721.00 to US$4,382,722.45. Extend the funds obligated availability date for program expenditures until June 30, 2018.
4	9/19/2017	Replace the designated Agreement Officer Representative (AOR) Mrs. Lissette Dumit with Montserrat Acosta and the designated alternate AOR Mrs. Rosanna Medina with Mrs. Lissette Dumit.
5	9/27/2017	Increase the total obligated USAID amount by US$121 from US$4,382,722.45 to US$4,382,843.45
6	12/5/2017	Replace the designated AOR Mrs. Montserrat Acosta with Mrs. Angela Cardenas for this award.
7	6/19/2018	Extend the estimated completion date from June 21, 2018 to August 21, 2020. Change specified key personnel for this award. Replace Mrs. Rosalía Sosa Pérez with Mr. Carlos E. Pimentel Florenzán.

I- BACKGROUND--Continuation

No.	***Date***	***Matter***
8	6/27/2018	Increase the total obligated USAID amount by US$1,000,000, from US$4,382,843.45 to US$5,382,843.45. Extend the funds obligated availability date for Program expenditures of June 30, 2018 until September 30, 2019 for this award.
9	12/20/2018	Replace the currently designated AOR Mrs. Angela Cardenas with Mr. Jason Grullón for this award.
10	7/11/2019	Increase the total obligated USAID amount by US$1,017,156.55, from US$5,382,843.45 to US$6,400,000. Extend the funds obligated availability date for program expenditures of September 30, 2019 until August 21, 2020 for this award.
11	8/13/2019	Increase the total estimated and obligated USAID amounts by US$900,000, from US$6,400,000 to US$7,300,000. Extend the estimated completion date from August 21, 2020 until June 30, 202 Extend the funds obligated availability date for program expenditures until June 30, 2021. Increase the cost-sharing amount by US$135,000, from US$960,000 to US$1,095,000. Review of the award budget. Review the Program description to add more activities to this award.
12	6/26/2020	Increase the total estimated and obligated USAID amounts by US$1,650,000 from US$7,300,000 to US$8,950,000. Increase the cost-sharing amount by US$247,500 from US$1,095,000 to US$1,342,500. Review of the award budget. Review the Program description to add more activities to this award.
13	6/30/2021	Increase the total estimated USAID amount by US$990,000 from US$8,950,000 to US$9,940,000. Cost sharing increased by US$148,500 from US$1,342,500 to US$1,491,000. Review of the award budget. Program revision to add more activities to this award. Extend the estimated completion date from June 30, 2021 to June 30, 2022.
14	11/1/2021	Increase the total obligated USAID amount by US$990,000 from US$8,940,000 to US$9,930,000. Extend the funds obligated availability date for program expenditures until June 30, 2022. Change key personnel for this award, replace Mr. Carlos Pimentel with Fatima Lorenzo.

I- BACKGROUND--Continuation

No.	*Date*	*Matter*
15	07/07/2022	Increase the total estimated USAID amount by US$930,000 from US$9,940,000 to US$10,870,000. Increase the total obligated USAID amount by US$940,000 from US$9,930,000 to US$10,870,000. Increase the cost-sharing amount by US$139,500 from US$1,491,000 to US$1,630,500. Extend the estimated completion date from June, 30, 2022 to December 31, 2022. Extend the funds obligated availability date for program expenditures until December 31, 2022. Revise the award budget. Revise the program descrption to add additional activities for this award.

I- BACKGROUND--Continuation

a) Project Budget

The budget of the project life is US$10,870,000 contributed by ***USAID*** and ***Participación Ciudadana*** and the co-executors will contribute with US$1,630,500 as costs sharing.

The budget for the implementation of this activity is as follows:

Item	***06/22/2015-6/21/2016***	***06/22/2016-6/21/2017***	***06/22/2017-6/21/2018***	***06/22/2018-6/21/2019***	***06/22/2019-6/21/2020***	***06/22/2020-6/30/2021***	***06/30/2021-6/30/2022***	***06/30/2022-12/31/2022***	***Total US$***
Personnel	368,132	450,625	431,320	386,929	186,192	366,659	81,253	92,830	2,363,940
Fringe Benefits	55,991	108,872	127,976	99,246	63,495	197,916	49,687	33,871	737,054
Travel	13,272	13,027	10,378	17,254	49,765	29,973	-	1,050	134,719
Equipment	50,168	3,266	36,280	12,721	13,305	30,925	2,667	-	149,332
Supplies	8,834	15,645	43,012	45,507	9,359	12,092	-	1,657	136,106
Contractual	741,174	669,759	607,757	508,571	263,792	345,052	820,994	653,871	4,610,970
Other direct costs	195,630	373,922	237,007	651,501	312,122	622,483	35,399	136,334	2,564,398
Total direct cost	1,433,201	1,635,116	1,493,730	1,721,729	898,030	1,605,100	990,000	919,613	10,696,519
Indirect costs	31,640	29,509	23,937	31,138	1,970	44,900	-	10,387	173,481
Total USAID	**1,464,841**	**1,664,625**	**1,517,667**	**1,752,867**	**900,000**	**1,650,000**	**990,000**	**930,000**	**10,870,000**
Cost-sharing	219,726	249,694	227,650	262,930	135,000	247,500	148,500	139,500	1,630,500
Total	**1,684,567**	**1,914,319**	**1,745,317**	**2,015,797**	**1,035,000**	**1,897,500**	**1,138,500**	**1,069,500**	**12,500,500**

b) Execution Period

The program was initiated on June 22, 2015 and ended on December 31, 2022.

c) Project Objective

The objectives of the Program are:

a) Improve public awareness of crime and criminal justice.
b) Increase access and availability of information and support resources for victims and witnesses.

I- BACKGROUND--Continuation

c) Increase use of the Dominican Freedom of Information Act (FOIA) and related legislation to exert social control actions and monitor criminal justice system’s actors, including the police.

d) Encourage the increment of contributions from social organizations in adopting reforms in the criminal justice and public safety systems.

On August 13, 2015, was made an amendment to the Cooperative Agreement to increase the total obligated USAID amount by US$1,620,000, from US$1,462,721 to US$3,082,721 to include the following programs:

1) ***“Strengthening Transparency and Integrity in Climate Financial Governance”*** : The objective is to increase transparency and improve citizen participation in monitoring, supervision of funds destined to programs of adaptation to climate change.

2) ***“Electoral Observation of Persons with Disabilities of the Dominican Republic 2015- 2016''*** : The objective is to promote greater inclusion of persons with disabilities in the electoral process of 2016, strengthen the participation and political incidence of entities of persons with disabilities in the Dominican Republic, fundamentally around the fulfillment of their rights, in accordance with what is established in Article 29 of the Convention on the Rights of Persons with Disabilities-CDPD of Nations and Law No. 05-13 on Disability of the Dominican Republic.

II-AUDIT OBJECTIVES

The objective of this assignment is to perform a close-out audit of ***USAID*** resources managed by ***Participación Ciudadana*** for the ***"Civil Society Action for Security and Justice Activity" No. AID-517-A-15-00006*** for the period from October 01, 2021 to December 31, 2022, in accordance with:

The audit will be performed in accordance with the "USAID Financial Audit Guide for Foreign Organizations" revision of August 2021.

US Generally Accepted Government Auditing Standards (GAGAS), issued by the General Comptroller of the United States Government Accountability Office.

International Auditing Standards (ISA) issued by the International Auditing and Assurance Standards Board (IAASB), in conjunction with GAGAS; and

The International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) for public sector audits, in conjunction with GAGAS.

The close-out audit will include a specific audit of all the ***Participación Ciudadana'***s ***USAID***-funded programs. The Schedule of Expenditures of USAID Award is the basic financial statement to be audited when indirect cost rates are not used. All amounts in the financial audit report will be stated in U.S. dollars. We will indicate the exchange rate(s) used in the notes to the Schedule of Expenditures of USAID Award.

Audit of *USAID* funds

Our closed-out audit of the funds provided by ***USAID*** was performed in accordance with U. S. Government Auditing Standards and accordingly included tests of the accounting records as deemed necessary under the circumstance. The specific objectives of the ***USAID*** funds are to:

A. Express an opinion on whether the Schedule of Expenditures of USAID Award presents fairly, in all material respects, revenues received, costs incurred, and commodities and technical assistance directly procured by ***USAID*** for the period from October 01, 2021 to December 31, 2022 for the Project ***No. AID-517-A-15-00006***, in accordance with the terms of the agreement and generally accepted accounting principles related to cash basis.

B. Evaluate the ***Participación Ciudadana´***s internal control related to the ***USAID***-funded Project, assess control risk, and identify significant deficiencies including material weaknesses. This evaluation includes the internal control related to required cost-sharing contributions.

C. Perform tests to determine whether ***Participación Ciudadana*** complied, in all material respects, with agreement terms and applicable laws and regulations related to ***USAID***-funded Project.

D. Perform an audit of the indirect cost rate(s) if ***Participación Ciudadana*** has been authorized to charge indirect costs to ***USAID*** using provisional rates and ***USAID*** has not yet negotiated final rates with the beneficiary.

E. Determine if ***Participación Ciudadana*** has taken adequate corrective action on prior audit report recommendations.

II-AUDIT OBJECTIVES--Continuation

We designed procedures and audit steps in accordance with U.S. Government Auditing Standards, to provide reasonable assurance of detecting situations or transactions in which fraud or illegal acts have occurred or are likely to have occurred. If such evidence exists, we must contact grants from USAID and should exercise due professional care in pursuing indications of possible fraud and illegal acts so as not to interfere with potential future investigations or legal proceedings, or both of them.

Review of Cost Sharing Schedule

We review the Cost Sharing Schedule contributions of the Project:

To determine whether cost sharing contributions were provided and accounted for by the recipient in accordance with the terms of the agreement. Questioned all cost-sharing contributions that are ineligible costs or that are not supported with the appropriate documentation, we will review the Cost Sharing Schedule to determine if contributions were provided by ***Participación Ciudadana*** according to the terms of the agreement.

III-AUDIT SCOPE AND PROCEDURES

The significant audit procedures implemented during our review were:

A. Schedule of Expenditures of USAID Award

We examined the Schedule of Expenditures of USAID Award, including the budgeted amounts by category and major items; the revenues received from ***USAID/Dominican Republic*** for the period from October 01, 2021 to December 31, 2022 for the cooperative agreement ***No. AID-517-A-15-00006***, the costs reported by ***Participación Ciudadana*** as incurred during this period, and the commodities/technical assistance directly procured by ***USAID*** for ***Participación Ciudadana*** use.

1. We reviewed direct and indirect costs billed to and reimbursed by ***USAID***/Dominican Republic and costs incurred but pending reimbursement by ***USAID***/Dominican Republic, identifying and quantifying any questioned costs. All costs that are not supported with adequate documentation or are not in accordance with the agreement terms were reported as questioned. Questioned costs that are pending reimbursement by ***USAID***/Dominican Republic were identified in the notes to the Schedule of Expenditures of USAID Award as not reimbursed by ***USAID***.

2. We reviewed general and Project ledgers to determine whether costs incurred were properly recorded. We reconciled direct costs billed to, and reimbursed by ***USAID*** to the Project and general ledgers.

3. We reviewed the procedures used to control funds, including their channeling to contracted financial institutions or other implementing entities. We reviewed bank account and the controls on this bank account and performed positive confirmation of balances, as necessary.

4. We determined whether advances of funds were justified with documentation, including reconciliation of funds advanced, disbursed and available. We ensured that all funding received from ***USAID***/Dominican Republic was appropriately recorded in the Project's accounting records and that those records were periodically reconciled with information provided by ***USAID***/Dominican Republic.

5. We determined whether Project income was added to funds used to further eligible project or Project objectives, to finance the non-federal share of the project or Project, or deducted from Project costs, in accordance with USAID regulations, other implementing guidance, or the terms and conditions of the award.

III-AUDIT SCOPE AND PROCEDURES--Continuation

6. We reviewed procurement procedures and contracts of services to determine whether sound commercial practices including competition were used, reasonable prices were obtained, and adequate controls were in place over the qualities and quantities received.

7. We reviewed direct salary charges to determine whether salary rates were reasonable for the positions, in accordance with those approved by ***USAID***/Dominican Republic, and supported by appropriate payroll records. This review included:

    a) Determine if overtime was charged to the Project and whether it was allowable under the terms of the agreement.

    b) Determine whether allowances and fringe benefits received by employees were in accordance with the agreement and applicable laws regulations.

8. We reviewed travel and transportation charges to determine whether they were adequately supported and approved.

9. We reviewed commodities, whether procured by the recipient or directly procured by ***USAID***/Dominican Republic for the recipient's use to determine whether:

    a) Commodities were accounted for;
    b) Control procedures exist and have been placed in operation to adequately safeguard the commodities.
    c) Commodities were used for their intended purposes in accordance with the terms of the agreement.

10. We reviewed technical assistance and services procured by the recipient or directly procured by ***USAID***/Dominican Republic for the recipient's use. We determined if the technical assistance and services were:

    a) Used for their intended purposes in accordance with the terms of the agreement.
    b) Adequately supported by the beneficiary, as it is required by the terms of the agreement.
    c) Properly accounted for.

11. We reviewed the auction process and the adjudication of subprojects to contractors to determine if was in accordance with policies and procedures established by ***Participación Ciudadana*** contractual law.

12. We reviewed unliquidated advances to the recipient and pending reimbursements by USAID. Also, ensure that all assets (inventories, fixed assets, commodities, etc.) procured with program funds were disposed of in accordance with the terms of the agreement.

13. We conducted the review of the periodic technical reports issued by the assigned teams agreed relating to the work, as well as publications in television, radio and written media performed as support of the investments for the execution of the Project.

B. Internal Control

We reviewed and evaluated the beneficiary internal control related to ***USAID***/Dominican Republic's Project to obtain a sufficient understanding of the design of relevant control policies and procedures and whether those policies and procedures were placed in operation.

III-AUDIT SCOPE AND PROCEDURES--Continuation

1. We obtained a sufficient understanding of the entity's internal controls to plan the audit and to determine the nature, timing and extent of tests to be performed.
2. We assessed inherent risk and control risk, and determined the combined risk to prevent or detect material weaknesses.
3. We summarized the risk assessments for each assertion in the audit work documentation papers under the following categories:
   a) Existence or occurrence;
   b) Totality, accuracy;
   c) Cut, classification
   d) Rights and obligations;
   e) Valuation or allocation; and
   f) Presentation and disclosure.

4. We evaluated control environment, the adequacy of the accounting systems and control procedures. Emphasize the policies and procedures that pertain to the recipient's ability to record, process, summarize, and report financial data consistent with the assertions embodied in each account of the Schedule of Expenditures of USAID Award. This evaluation included, but was not limited to the following:
   a) Ensuring that charges to the Project were proper and adequately supported;
   b) Managing cash on hand and in bank accounts
   c) Procuring goods and services.
   d) Managing inventory and receiving functions.
   e) Managing personnel functions such as, timekeeping, salaries and benefits.
   f) Managing and disposing of commodities purchased either by recipient or directly by ***USAID***.
   g) Ensuring compliance with agreement terms and applicable laws and regulations that collectively have a material impact on The Schedule of Expenditures of USAID Award.
5. We included the study and evaluation of other policies and procedures when related to data used by us in applying auditing procedures, which refer to non-financial data used in analytical procedures.

C. Compliance with Agreement Terms and Applicable Laws and Regulations

In planning and conducting the tests of compliance, we took in consideration the following:

1) We identified the agreement terms and pertinent laws and regulations and determined which of those, if not observed, could have a direct and material effect on the Schedule of Expenditures of USAID Award.
2) We listed all standard and Project-specific provision (standard provisions) contained in the agreement.

3) We assessed the inherent and control risk that material noncompliance could occur for each of the compliance requirements listed in c) (2) above.

4) We determined the nature, timing and extent of audit steps and procedures to test for errors, irregularities and illegal acts that provide reasonable assurance of detecting both intentional and unintentional instances of noncompliance with agreement terms and applicable laws and regulations that could have a material effect on the Schedule of Expenditures of USAID Award, based on the risk assessment described in c) (3) above.

5) We prepared a single summary document in the audit documentation that identifies each of the specific compliance requirements included in the review, the results of the inherent, control and (detection) risk assessments for each compliance requirement, the audit steps used to test for compliance with each of the requirements based on the risk assessments, and the results of the compliance testing for each requirement. The summary document was cross-indexed to detail audit documentation that support the facts and conclusions contained in the summary document.

6) We determined if payments made in accordance with agreement terms and applicable laws and regulations.

7) We determined if funds were expended for purpose not authorized or not in accordance with applicable agreement terms.

8) We identified any costs not considered appropriate; classifying and explaining why these costs were questioned.

9) We determined whether commodities, whether procured by ***Participación Ciudadana*** or directly procured by ***USAID/*** Dominican Republic for ***Participación Ciudadana***.'s use, exist or were used for their intended purposes in accordance with the terms of the agreement.

10) We determined whether any technical assistance and services procured by the recipient were used for their intended purposes in accordance with the agreement.

11) We determined whether recipient's financial reports and claims for advances and reimbursement contain information that is supported by the books and records.

12) We determined whether those who received services and benefits were eligible to receive them.

13) We determined if to ***Participación Ciudadana*** was required to place funds ***USAID*** in a bank account that earn interest to maintain the advances of funds received from the ***USAID*** and if ***Participación Ciudadana.*** send to ***USAID*** any interest earns by those advances, except for up to US$500 annual that ***Participación Ciudadana*** may withhold to cover administrative expenses.

D. Cost Sharing Schedule

We reviewed the Cost Sharing Schedule to determine whether cost sharing contributions were provided and accounted for by the recipient in accordance with the terms of the agreement and Project needs.

We reviewed the cost sharing schedule to determine if the schedule is fairly presented in accordance with the basis of accounting used by the recipient to prepare the schedule. We should question all cost sharing contributions that are either ineligible or unsupported costs.

E. Indirect Cost Rates

Determine the actual indirect cost rates for the year if the recipient has used provisional rates to charge indirect costs to ***USAID***. The audit of the indirect cost rates should include tests to determine whether the:

III-AUDIT SCOPE AND PROCEDURES--Continuation

a) Distribution or allocation base includes all costs that benefited from indirect activities.
b) Distribution or allocation base is in compliance with the governing ***USAID*** Negotiated Indirect Cost Rate Agreement, if applicable.
c) Indirect cost pool includes only costs authorized by the ***USAID*** agreements and applicable cost principles.
d) Indirect cost rates obtained by dividing the indirect cost pool by the base are accurately calculated.
e) Costs included in this calculation reconcile with the total expenses shown in the recipient's audited general-purpose financial statements.

F. Follow up of Previous Recommendations

We reviewed the status of actions taken on findings and recommendations reported in prior audits.

IV-SUMMARY OF AUDIT RESULTS

1. Schedule of Expenditures of USAID Award

We have audited the Schedule of Expenditures of USAID Award of the Cooperative Agreement ***No. AID-517-A-15-00006*** between ***Participación Ciudadana*** and ***USAID***, for the period from October 01, 2021 to December 31, 2022 and our unqualified opinion to this Statement is presented in the pages Nos. 15 and 16 of this report.

2. Internal Control

Our evaluation determined that ***Participación Ciudadana,*** has the capacity to record revenues and disbursements of Cooperative Agreement ***No. AID-517-A-15-00006*** between ***Participación Ciudadana*** and ***USAID***, except for the findings summarized and detailed on page No. 33, is the following:

Finding No. 1: Excess in execution of the budget assigned to FINJUS.

3. Compliance with Agreement Terms, Laws and Applicable Regulations

Our examination determined that ***Participación Ciudadana*** has complied with all the material aspects of the terms of the agreements with ***USAID*** and with laws and applicable regulations, except for the findings summarized and detailed on page No. 33, is the following:

Finding No. 1: Excess in execution of the budget assigned to FINJUS.

4. Follow-up on Prior Recommendations

a) Recommendations from RIG/San Salvador

There was no recommendation.

b) Recommendation on Prior Audit

We reviewed the audit report dated August 22, 2023 of the Cooperative Agreement ***"Civil Society Action for Security and Justice Activity" No. AID-517-A-15-00006*** executed with ***USAID***'s funds and managed by ***Participación Ciudadana,*** in which the following recommendations were presented and those that were in process, detailed as follows:

IV-SUMMARY OF AUDIT RESULTS--Continuation

By auditors (period October 1, 2020 to September 30, 2021)

Findings reported in the audit report dated August 2, 2023:

	Recommendations	*Status*	*Management Comment as of 12-31-2022*	*Auditor's comment*
1)	Observation in the internal control structure report: Excess in execution in relation to the budget for the FINJUS executor of US$264,037, with the largest surpluses in other direct costs and equipment as of 09-30-2021.	Not accomplished	In some of the years of the project, no amount was budgeted for FINJUS, but from Participación Ciudadana, funds continued to be transferred based on the percentage established in the macro contract of Citizen Participation with the donor USAID, according to investigations these were the indications received from USAID, like these funds, had been transferred at the time of assuming the position, as the addenda to FINJUS were not made at that time, they were prepared and signed by them, based on the funds received and thus officialize the total amount of the transfers issued, which at the time were executed.	At the closing of the program, FINJUS there is an excess of execution in relation to the budget of US$958,496. (See finding No. 1 page No. 33).

By auditors (period October 1, 2019 to September 30, 2020)

Findings reported in the audit report dated August 8, 2022:

	Recommendations	*Status*	*Management Comment as of 09-30-2021*	*Auditor's comment*
2)	Reconsider the current form of recording the interest generated, using income-refund accounts on the interest, using the same for administrative activities of the program.	Closed	Recommendation partially implemented. An expense account is maintained to record returns.	During the period, interest refunds were recorded in an income account.
3)	The balances pending execution of the subcontractors, evaluate the current record, so that a periodic validation is carried out on what was actually recorded with the reported execution, maintaining a balance between the costs incurred and the timely reconciliation of availability.	Closed		At closing, a reconciliation was made between what was executed and availability

IV-SUMMARY OF AUDIT RESULTS--Continuation

5. Indirect Costs Rate

The Cooperative Agreement ***No. AID-517-A-15-00006*** was authorized to charge specific indirect costs without an assigned indirect cost usage rate.

V-RESULTS OF THE OF COST SHARING REVIEW

We reviewed the Costs Sharing Schedule of the Cooperative Agreement ***No. AID-517-A-15-00006*** between ***Participación Ciudadana*** and ***USAID***. In our review we determined that the costs sharing contributions were provided and accounted for in accordance with the terms of the agreement and the needs of the Project.

VI-MANAGEMENT'S COMMENTS

This report was delivered to ***Participación Ciudadana*** and discussed on February 19, 2024. ***Participación Ciudadana*** management expressed its conformity with the opinion on the Schedule of Expenditures of USAID Award and on the structure of internal control and compliance with the terms of the agreement, laws and applicable regulations.

Authorized Public Accountants
I. C. P. A. R. D. Record No. 71

Santo Domingo, Dominican Republic.
December 13, 2023

CAMPUSANO & ASOCIADOS, S. R. L.
Santo Domingo, R.D.

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Close-out audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 "Civil Society Action for Security and Justice Activity" for the period from October 01, 2021 to December 31, 2022.

Independent Auditor's Report on the Schedule of Expenditures of USAID Award

Mrs.
Fátima Lorenzo
Executive Director
Participación Ciudadana
Wenceslao Álvarez Street No. 8, University Area
Santo Domingo, Dominican Republic

Dear Mrs. Lorenzo:

We have audited the Schedule of Expenditures of USAID Award of ***Participación Ciudadana,*** of funds provided by the ***U.S. Agency for International Development (USAID***), Mission Dominican Republic (***USAID***/Dominican Republic) for the ***"Civil Society Action for Security and Justice Activity" No. AID-517-A-15-00006*** for the period October 01, 2021 to December 31, 2022. The Schedule of Expenditures of USAID Award is the responsibility of ***Participación Ciudadana***'s management. Our responsibility is to express an opinion on the Schedule of Expenditures of USAID Award based on our audit.

Except as discussed in the following paragraphs, we conducted our financial audit of the Schedule of Expenditures of USAID Award in accordance with U. S. Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule of Expenditures of USAID Award is free of material misstatement. An audit includes the examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule of Expenditures of USAID Award. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Schedule of Expenditures of USAID Award presentation. We believe that our audit provides a reasonable basis for our opinion.

Our firm does not have an external quality control review by an unaffiliated audit organization as required by Chapter 4, paragraphs 4.16; 4.17 and 4.18 of U.S. Government Auditing Standards. This review is not required by the accounting regulatory organizations at the Dominican Republic.

Our firm does not have a continuing education program that fully satisfies the requirement set forth in Chapter 4, paragraph of 4.16 of U.S. Government Auditing Standards. However, we have approximately 40 hours of continuing education every 2 years and we hope to complete the requirements during the current year.

We accepted these deviations of the audit requirements established by U.S. Government Auditing Standards, but we inform that our company participates at the quality control practices of the international office The Leading Edge Alliance, that requires a quality control review to our firm every three years, performed by other affiliates offices partners.

In our opinion, the Schedule of Expenditures of USAID Award referred to above presents fairly, in all material respects, Project revenues, cost incurred and reimbursed and commodities and technical assistance directly procured by ***USAID*** for the Project ***No. AID-517-A-15-00006*** for the period from October 01, 2021 to December 31, 2022 in accordance with the terms of the agreement and in conformity with the basis of accounting described in Note 1.

In accordance with U.S. Government Auditing Standards, we have also issued our reports dated December 13, 2023, on our consideration of ***Participación Ciudadana's*** internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations. Those reports are an integral part of an audit performed in accordance with U.S. Government Auditing Standards and should be read in conjunction with this Independent's Auditor's Report in considering the results of our audit.

This report is intended for the information of ***Participación Ciudadana*** and ***USAID***. However, upon release by ***USAID***, this report is a matter of public record and its distribution is not limited.

Campusano & Asociados

Authorized Public Accountants
I. C. P. A. R. D. Record No. 71

CAMPUSANO & ASOCIADOS, S. R. L.
Santo Domingo, R.D.

Santo Domingo, Dominican Republic
December 13, 2023

Participación Ciudadana

Close-out audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 "Civil Society Action for Security and Justice Activity" for the period from October 01, 2021 to December 31, 2022.

SCHEDULE OF EXPENDITURES OF USAID AWARD

(Expressed in US Dollars)

	Budget of the Program from 06/22/2015 to 12/31/2022	*Actual Revenues and Expenditures from 10/01/2021 to 12/31/2022*	*Cumulative Revenues and Expenditures from 06/22/2015 to 12/31/2022*	*Questioned costs*		*Notes*
				Ineligible	*Unsupported*	
Revenues:						
USAID Contribution	10,870,000	2,169,844	10,882,057	-	-	Note 2
Interest	-	693	4,001	-	-	Notes 2 and 4 c)
Total Revenues	**10,870,000**	**2,170,537**	**10,886,058**	**-**	**-**	
Returns:						
VAT returned to USAID/ DR	-	(5,704)	(12,058)	-	-	Note 4 a)
Interest returned to USAID/DR	-	(193)	(1,166)	-	-	Note 4 c)
	-	(5,897)	(13,224)	-	-	
Net Revenues	**10,870,000**	**2,164,640**	**10,872,834**	**-**	**-**	
Less, Costs:						
Personnel	2,363,940	269,557	2,538,700	-	-	Note 3
Fringe Benefits	737,054	171,240	820,122	-	-	Note 3
Travel	134,719	1,982	56,561	-	-	Note 3
Equipment	149,332	3,584	110,665	-	-	Note 3
Supplies	136,106	12,819	107,209	-	-	Notes 3 and 5
Contractual	4,610,970	1,471,182	5,223,753	-	-	Notes 3 and 6
Other direct costs	2,564,398	231,358	1,841,522	-	-	Note 3
Indirect costs	173,481	28,332	152,453	-	-	Note 3
Total costs	**10,870,000**	**2,190,054**	**10,850,985**	-	-	
	-	**(25,414)**	**21,849**	-	-	
Exchange difference	-	-	(6,298) *	-	-	
Balance of the agreement	-	**(25,414)**	**15,551**	-	-	Note 4

(*)= Exchange difference due to the use of different exchange rates in each period

Participación Ciudadana

Close-out audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 "Civil Society Action for Security and Justice Activity" for the period from October 01, 2021 to December 31, 2022.

NOTES TO THE SCHEDULE OF EXPENDITURES OF USAID AWARD

NOTE 1--ACCOUNTING POLICIES

The Schedule of Expenditures of USAID Award was provided by ***Participación Ciudadana*** under the Project ***"Civil Society Action for Security and Justice Activity" No. AID-517-A-15-00006*** for the period from October 01, 2021 to December 31, 2022, financed with funds of the ***US Agency for International Development –USAID-Mission Dominican Republic*** and managed by ***Participación Ciudadana***. The material accounting policies adopted by ***Participación Ciudadana*** management, are summarized as follows:

a) <u>Basis of Accounting</u>

Participación Ciudadana for the USAID project uses the accrual accounting basis to record expenditures and to prepare the Schedule of Expenditures of USAID Award, in accordance with Generally Accepted Accounting Principles. However, it uses the cash basis to record revenue, using the cash basis, revenue is recognized when the cash is received.

b) <u>Currency</u>

The funds received by ***Participación Ciudadana*** are registered in DOP and the Schedule of Expenditures of USAID Award is expressed in US$. The exchange rate used in the Schedule of Expenditures of USAID Award were determined by dividing the amounts received in Dominican pesos between the equivalent of dollars during the period based on the rates assigned by USAID in each disbursement, as follows: DOP119,535,842 / US$2,169,844 = DOP55.09 (See note 2).

c) <u>Project Budget</u>

The budget of the Project shown in the Schedule of Expenditures of USAID Award presents revenue and disbursements approved by ***USAID*** for carrying out the Project during the periods of execution.

NOTE 2--REVENUES

The detail of the revenues received for the project ***"Civil Society Action for Security and Justice Activity" No. AID-517-A-15-00006*** during the period from October 01, 2021 to December 31, 2022 and confirmed by USAID (Dominican Republic), is as follows::

	Exchange	*Participación Ciudadana*		*FINJUS*		*CCCJ*		*Total*	
Date	***Rate***	***DOP***	***US$***	***DOP***	***US$***	***DOP***	***US$***	***DOP***	***US$***
11/10/2021	56.19	7,080,607	126,012	4,699,940	83,644	6,700,203	119,242	18,480,750	328,898
12/15/2021	56.50	6,615,203	117,083	4,071,928	72,070	2,862,104	50,657	13,549,235	239,810
1/27/2022	55.57	3,776,569	65,600	3,752,735	65,186	4,739,854	82,331	12,269,158	213,117
3/22/2022	54.70	12,405,541	226,792	7,860,012	143,693	3,800,800	69,485	24,066,353	439,970
7/14/2022	54.48	2,099,709	38,541	12,677,676	232,703	6,566,409	120,529	21,343,794	391,773
8/5/2022	54.48	8,823,496	161,958	1,555,680	28,555	2,280,038	41,851	12,659,214	232,364
9/9/2022	53.00	7,368,486	139,028	2,355,299	44,440	7,443,553	140,444	17,167,338	323,912
	55.09	**48,169,611**	**875,014**	**36,973,270**	**670,291**	**34,392,961**	**624,539**	**119,535,842**	**2,169,844**

	DOP	***Exchange Rate***	***US$***
Interests earned	38,173	55.09	693
	38,173	**55.09**	**693**

NOTE 3--COSTS

The detail of the costs of the cooperative agreement ***No. AID-517-A-15-00006*** during the period from October 01, 2021 to December 31, 2022, as following:

Detail	***Budget US$***	***Accumulated Previous US$***	***Executed in the period US$***	***Cumulative Execution US$***	***Available as of 12/31/2022 US$***
Personnel	2,363,940	2,269,143	269,557	2,538,700	(174,760)
Fringe Benefits	737,054	648,882	171,240	820,122	(83,068)
Travel	134,719	54,579	1,982	56,561	78,158
Equipment	149,332	107,081	3,584	110,665	38,667
Supplies	136,106	94,390	12,819	107,209	28,897
Contractual	4,610,970	3,752,571	1,471,182	5,223,753	(612,783)
Other direct costs	2,564,398	1,610,164	231,358	1,841,522	722,876
Indirect costs	173,481	124,121	28,332	152,453	21,028
Total	**10,870,000**	**8,660,931**	**2,190,054**	**10,850,985**	**19,015**

The details of the costs incurred per executor are as follows:

	Budget				***Accumulated Previous***			
	Participación Ciudadana	***FINJUS***	***CCCJ***	***Total***	***Participación Ciudadana***	***FINJUS***	***CCCJ***	***Total***
Detail	***US$***	***US$***	***US$***	***US$***	***US$***	***US$***	***US$***	***US$***
Personnel	2,363,940	1,081,284	510,120	2,363,940	2,269,143	1,038,203	181,873	3,489,219
Fringe Benefits	737,054	316,801	200,061	737,054	648,882	233,337	29,492	911,711
Travel	134,719	-	16,227	134,719	54,579	-	677	55,256
Equipment	149,332	7,681	-	149,332	107,081	10,616	-	117,697
Supplies	136,106	102,651	-	136,106	94,390	19,851	2,557	116,798
Contractual	1,217,637	123,082	20,526	4,610,970	729,857	102,168	2,550	834,575
Other direct costs	2,564,398	731,459	62,978	2,564,398	1,610,164	1,226,571	27,401	2,864,136
Indirect costs	173,481	141,602	78,861	173,481	124,120	137,851	9,568	271,539
Total	**7,476,667**	**2,504,560**	**888,773**	**10,870,000**	**5,638,216**	**2,768,597**	**254,118**	**8,660,931**

Detail	Executed in the period				Cumulative Execution				Available as of 12/31/2022			
	Participación Ciudadana	*FINJUS*	*CCCJ*	*Total*	*Participación Ciudadana*	*FINJUS*	*CCCJ*	*Total*	*Participació n Ciudadana*	*FINJUS*	*CCCJ*	*Total*
Detail	***US$***	***US$***	***US$***	***US$***	***US$***	***US$***	***US$***	***US$***	***US$***	***US$***	***US$***	***US$***
Personnel	269,557	142,315	365,902	777,774	2,538,700	1,180,518	547,775	4,266,993	(174,760)	(99,234)	(37,655)	(311,649)
Fringe Benefits	171,240	136,948	176,102	484,290	820,122	370,285	205,594	1,396,001	(83,068)	(53,484)	(5,533)	(142,085)
Travel	1,982	-	2,420	4,402	56,561	-	3,097	59,658	78,158	-	13,130	91,288
Equipment	3,584	-	847	4,431	110,665	10,616	847	122,128	38,667	(2,935)	(847)	34,885
Supplies	12,819	2,026	10,374	25,219	107,209	21,877	12,931	142,017	28,897	80,774	(12,931)	96,740
Contractual	136,348	-	8,557	144,905	866,205	102,168	11,107	979,480	351,432	20,914	9,419	381,765
Other direct costs	231,358	398,194	56,413	685,965	1,841,522	1,624,765	83,814	3,550,101	722,876	(893,306)	(20,836)	(191,266)
Indirect costs	28,332	14,976	19,760	63,068	152,452	152,827	29,328	334,607	21,029	(11,225)	49,533	59,337
Total	**855,220**	**694,459**	**640,375**	**2,190,054**	**6,493,436**	**3,463,056**	**894,493**	**10,850,985**	**983,231**	**(958,496)**	**(5,720)**	**19,015**

NOTES TO THE SCHEDULE OF EXPENDITURES OF USAID AWARD--Continuation

NOTE 3--COSTS--Continuation

The details of the execution by budget lines and executors are as follows:

	Participación Ciudadana		***FINJUS***		***CCCJ***		***Total***	
	DOP	***US$***	***DOP***	***US$***	***DOP***	***US$***	***DOP***	***US$***
Personnel								
Chief coordinator	450,000	8,169	-	-	2,733,060	49,611	3,183,060	57,780
Directors	3,000,000	54,457	-	-	2,443,510	44,355	5,443,510	98,812
Administrative and human resources	1,120,000	20,331	-	-	1,328,310	24,112	2,448,310	44,443
Project Manager	781,500	14,186	-	-	-	-	781,500	14,186
Articulators	892,500	16,201	-	-	-	-	892,500	16,201
Accountant	1,424,213	25,853	-	-	580,440	10,536	2,004,653	36,389
Accounting clerk	-	-	-	-	120,000	2,178	120,000	2,178
Computer technician	240,000	4,357	-	-	124,194	2,254	364,194	6,611
Administrative assistants	1,265,000	22,962	-	-	366,208	6,647	1,631,208	29,609
Concierge	290,897	5,280	-	-	1,515,600	27,512	1,806,497	32,792
Mediator	-	-	-	-	1,890,398	34,315	1,890,398	34,315
Psychologist	-	-	-	-	1,752,375	31,810	1,752,375	31,810
CRI Manager	-	-	-	-	1,841,622	33,430	1,841,622	33,430
Secretary	-	-	-	-	484,293	8,791	484,293	8,791
Security	-	-	-	-	798,909	14,502	798,909	14,502
Other attendees	-	-	-	-	1,239,375	22,498	1,239,375	22,498
Other employees	-	-	-	-	1,224,831	22,233	1,224,831	22,233
Manager	-	-	-	-	713,410	12,950	713,410	12,950
General services	576,271	10,460	-	-	-	-	576,271	10,460
Project coordinator	1,625,000	29,497	-	-	1,000,868	18,168.00	2,625,868	47,665
Coordinating technician	450,000	8,168	4,177,500	75,831	-	-	4,627,500	83,999
Justice area technicians	-	-	3,225,800	58,556	-	-	3,225,800	58,556
Promoters	675,000	12,253	-	-	-	-	675,000	12,253
Social networks and communication	320,000	5,809	-	-	-	-	320,000	5,809
Project assistant	-	-	436,800	7,928	-	-	436,800	7,928
Technical assistant	1,080,000	19,604	-	-	-	-	1,080,000	19,604
Communication assistant	339,388	6,161	-	-	-	-	339,388	6,161
Internal communication	320,000	5,809	-	-	-	-	320,000	5,809
	14,849,769	**269,557**	**7,840,100**	**142,315**	**20,157,403**	**365,902**	**42,847,272**	**777,774**
Fringe Benefits								
Family health insurance	1,019,099	18,499	392,551	7,125	1,487,728	27,006	2,899,378	52,630
Pension plan and Labor risk insurance.	1,222,384	22,189	574,630	10,431	1,729,972	31,401	3,526,986	64,021
Notice and severance	4,167,386	75,647	5,755,148	104,469	2,666,380	48,402	12,588,914	228,518
Vacation	867,135	15,740	-	-	1,179,211	21,406	2,046,346	37,146
Christmas salary	2,157,553	39,165	693,200	12,583	2,536,016	46,035	5,386,769	97,783
Other benefits	-	-	128,898	2,340	102,076	1,852	230,974	4,192
	9,433,557	**171,240**	**7,544,427**	**136,948**	**9,701,383**	**176,102**	**26,679,367**	**484,290**
Travel								
Per diem	109,174	1,982	-	-	48,093	873	157,267	2,855
Lodging	-	-	-	-	8,173	149	8,173	149
Other travel expenses	-	-	-	-	77,023	1,398	77,023	1,398
	109,174	**1,982**	**-**	**-**	**133,289**	**2,420**	**242,463**	**4,402**
Equipment								
Computing	92,646	1,682	-	-	-	-	92,646	1,682
Other equipment	104,806	1,902	-	-	-	-	104,806	1,902
	197,452	**3,584**	**-**	**-**	**-**	**-**	**197,452**	**3,584**
Supplies								
Material supplies	405,649	7,363	111,611	2,026	571,523	10,374	1,088,783	19,763
Impressions	300,554	5,456	-	-	-	-	300,554	5,456
	706,203	**12,819**	**111,611**	**2,026**	**571,523**	**10,374**	**1,389,337**	**25,219**

Close-out audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 "Civil Society Action for Security and Justice Activity" for the period from October 01, 2021 to December 31, 2022.

NOTES TO THE SCHEDULE OF EXPENDITURES OF USAID AWARD--Continuation

NOTE 3--COSTS--Continuation

	Participación Ciudadana		*FINJUS*		*CCCJ*		*Total*	
	DOP	***US$***	***DOP***	***US$***	***DOP***	***US$***	***DOP***	***US$***
Contractual								
Professional fees	6,973,495	126,585	-	-	471,396	8,557	7,444,891	135,142
Professional training	489,420	8,884	-	-	-	-	489,420	8,884
Technical assistance fees	48,453	879	-	-	-	-	48,453	879
	7,511,368	**136,348**	**-**	**-**	**471,396**	**8,557**	**7,982,764**	**144,905**
Other direct costs								
Transport	168,189	3,053	-	-	512,331	9,300	680,520	12,353
Fuel	388,370	7,050	-	-	-	-	388,370	7,050
Communications	392,149	7,118	622,351	11,297	328,664	5,966	1,343,164	24,381
Shipping	46,093	837	-	-	121,436	2,204	167,529	3,041
Rentals	3,000	54	-	-	1,282,589	23,282	1,285,589	23,336
Insurance	123,017	2,233	-	-	-	-	123,017	2,233
External audit	1,208,194	21,931	-	-	-	-	1,208,194	21,931
Bank charges	183,060	3,323	-	-	44,183	802	227,243	4,125
Contributions to institutions	150,000	2,723	-	-	-	-	150,000	2,723
Other expenses	10,817	196	-	-	-	-	10,817	196
Logistical support	25,424	461	-	-	100	2	25,524	463
Security activity	9,844,381	178,698	21,313,996	386,897	818,454	14,857	31,976,831	580,452
GCC Activity	22,236	404	-	-	-	-	22,236	404
Civic participation activity	180,534	3,277	-	-	-	-	180,534	3,277
	12,745,464	**231,358**	**21,936,347**	**398,194**	**3,107,757**	**56,413**	**37,789,568**	**685,965**
Indirect costs								
Electricity, water, garbage	681,071	12,363	685,559	12,444	569,422	10,336	1,936,052	35,143
Equipment maintenance	279,245	5,069	139,458	2,532	210,748	3,825	629,451	11,426
Maintenance Office	317,235	5,759	-	-	305,330	5,543	622,565	11,302
Vehicle maintenance	71,140	1,291	-	-	49,711	903	120,851	2,194
Website maintenance	107,434	1,950	-	-	-	-	107,434	1,950
Accounting system maintenance	104,694	1,900	-	-	-	-	104,694	1,900
	1,560,819	**28,332**	**825,017**	**14,976**	**1,135,211**	**20,607**	**3,521,047**	**63,915**
Total	**47,113,806**	**855,220**	**38,257,502**	**694,459**	**35,277,962**	**640,375**	**120,649,270**	**2,190,054**

Close-out audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 "Civil Society Action for Security and Justice Activity" for the period from October 01, 2021 to December 31, 2022.

NOTES TO THE SCHEDULE OF EXPENDITURES OF USAID AWARD--Continuation

NOTE 4--BALANCE OF THE COOPERATIVE AGREEMENT

The balance of the cooperative agreement ***AID-517-A-15-00006*** as of December 31, 2022, is as follows:

	Participación Ciudadana		*FINJUS*		*CCCJ*		*Total*	
	DOP	***US$***	***DOP***	***US$***	***DOP***	***US$***	***DOP***	***US$***
Balance executed in DOP as of September 30, 2021	**448,140**	**14,034**	**1,284,241**	**24,150**	**885,001**	**15,433**	**2,617,382**	**53,617**
VAT returned to USAID/RD **(a)**	(361,115)	(6,354)	-	-	-	-	(361,115)	(6,354)
Exchange difference (b)	-	(6,719)	-	18	-	403	-	(6,298)
	87,025	**961**	**1,284,241**	**24,168**	**885,001**	**15,836**	**2,256,267**	**40,965**
Period execution balance details:								
USAID Contribution	48,169,611	875,014	36,973,270	670,291	34,392,961	624,539	119,535,842	2,169,844
VAT returned to USAID/RD **(a)**	(313,747)	(5,704)	-	-	-	-	(313,747)	(5,704)
	47,855,864	869,310	36,973,270	670,291	34,392,961	624,539	119,222,095	2,164,140
Interest generated **(c)**	38,173	693	-	-	-	-	38,173	693
Interest returned to USAID/DR	(10,628)	(193)	-	-	-	-	(10,628)	(193)
	27,545	500	-	-	-	-	27,545	500
Total	**47,883,409**	**869,810**	**36,973,270**	**670,291**	**34,392,961**	**624,539**	**119,249,640**	**2,164,640**
Costs incurred	47,113,806	855,220	38,257,502	694,459	35,277,962	640,375	120,649,270	2,190,054
Total	**47,113,806**	**855,220**	**38,257,502**	**694,459**	**35,277,962**	**640,375**	**120,649,270**	**2,190,054**
Balance executed during the period	769,603	14,590	(1,284,232)	(24,168)	(885,001)	(15,836)	(1,399,630)	(25,414)
Available balance: (d)	**856,628**	**15,551**	**9**	**-**	**-**	**-**	**856,637**	**15,551**

(a) VAT returned to USAID/RD:

The returns of funds to USAID correspond to unauthorized VAT paid during the period October 2018- September 2019 for DOP361,115 (US$6,354) and from the period October 2019- September 2020 for DOP313,747 (US$5,704), which were refunded to USAID through check No. 005678 dated 07/12/2021 and No. 005723 dated 05/03/2022, respectively.

(b) Exchange difference:

The exchange difference originates from recognizing, for presentation purposes in both currencies, the average exchange rate used during the period.

(c) Interests

These interests are the result of the deposits made in the current accounts of each project during the period. According to the regulation, ***Participación Ciudadana*** can retain US$500 to cover administrative expenses.

The excess of the equivalent of US$500 of the interest generated during the period from October 1, 2021 to December 31, 2022 corresponding to project No. AID-517-A-15-00006 was returned to USAID the amount of DOP10,628 equivalent a (US$193) by check No. 005785 dated June 29, 2023.

NOTES TO THE SCHEDULE OF EXPENDITURES OF USAID AWARD--Continuation

NOTE 4--BALANCE OF THE COOPERATIVE AGREEMENT--Continuation

(d) Available balance:

	Participación Ciudadana		***FINJUS***		***CCCJ***		***Total***	
	DOP	***US$***	***DOP***	***US$***	***DOP***	***US$***	***DOP***	***US$***
Cash:								
Banco BHD León (DOP)	2,997,324	54,408	-	-	116,741	2,119	3,114,065	56,527
	2,997,324	54,408	-	-	116,741	2,119	3,114,065	56,527
Plus, Accounts Receivable (e):								
Accounts receivable (Own Fund)	310,369	5,634	9	-	-	-	310,378	5,634
Advance for expenses	112	2	-	-	-	-	112	2
Supplier accounts receivable	14,850	270	-	-	872	16	15,722	286
	325,331	5,906	9	-	872	16	326,212	5,922
Less, Accounts Payable (f):								
Accounts payable (Own Fund)	137,576	2,497	-	-	117,613	2,135	255,189	4,632
Accounts payable suppliers	1,961,889	35,612	-	-	-	-	1,961,889	35,612
USAID Accounts Payable (Interest)	10,628	193	-	-	-	-	10,628	193
Accounts payable employees	65	1	-	-	-	-	65	1
Withholdings payable	355,869	6,460	-	-	-	-	355,869	6,460
	2,466,027	44,763	-	-	117,613	2,135	2,583,640	46,898
Available balance (g)	**856,628**	**15,551**	**9**	**-**	**-**	**-**	**856,637**	**15,551**

(e) Accounts receivable:

(1) The accounts receivable of Own Fund for DOP310,369 (US$5,634) correspond to tax payments assumed by ***Participación Ciudadana*** , corresponding to the period October 2021-December 2022. These funds were collected via transfer of dates 02/15/2023 and 07/27/2023.

(2) The supplier account for DOP112 (US$2) receivable was subsequently collected via transfer dated 01/10/2023.

(3) The expense advance account for DOP14,850 (US$270) was subsequently settled via transfer dated 01/11/2023.

(f) Accounts payable:

(1) The accounts payable Own Fund for DOP137,576 (US$2,497) corresponds to a transfer made in error for own funds and the purchase of office materials. Paid subsequently via transfer dated 02/28/2023.

(2) The accounts payable to ***CCCJ*** for DOP117,613 (US$2,135) was subsequently paid on 01/27/2023.

(3) Accounts payable to suppliers for DOP1,961,889 (US$35,612) corresponds to food contributions in activities, purchase of supplies used in project activities, screen rental, LED monitor, installation services, design and assembly services, coordination and assistance within the framework of the closure of the project. These accounts were paid in full later in the month of January and February 2023. Also included are the accounts payable corresponding to 70% of the external audit for the period October 2020 to September 2021, paid later via transfers dated 07/27 /2023 and 10/10/2023 and the payment of 30% corresponding to the close-out audit, subsequently paid via transfer dated 11/01/2023.

(4) The withholdings payable for DOP355,869 (US$6,460) correspond to tax withholdings, contributions to the Social Security Treasury, which were subsequently paid in January 2023.

(g) Available balance:

The available balance will be used for the payment of DOP840,000 corresponding to the remaining 70% of the close-out audit contract and the surplus of DOP16,628 corresponds to the net balance between the interest returned to the project account of DOP27,256 and the refund of interest made to USAID of DOP10,628.

Close-out audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 "Civil Society Action for Security and Justice Activity" for the period from October 01, 2021 to December 31, 2022.

NOTES TO THE SCHEDULE OF EXPENDITURES OF USAID AWARD--Continuation

NOTE 5 - ASSETS ACQUIRED WITH PROJECT FUNDS

The equipment acquired by ***Participación Ciudadana*** during the period from October 1, 2021 to December 31, 2022, is as follows:

Quantity	*Description*	*DOP*	*US$*
1	Laptop Dell latitude 3520 C15 / 2.6 ghz / 8gb ssd/ w10p/ 15.6 (210-AYWN)	47,900	869
1	Projector Epson powerlite X51+, 3800 Lumen color HDMI, 3LCD multimedia projector, 1024 x 768, resolution 1 HDMI + VGA + USAB B-A, serial V11H976021.	44,746	812
1	Television Samsung 70`` smat/class 4k crystal uhd/serie 6 (UN70TV6900PXPA)	55,994	1,016
1	Inverter charger 2.5 KW output 120VAC/ input 24VDC Trace US2524	48,812	886
		197,452	**3,584**

The disposition of equipment acquired with funds from the ***"Civil Society Action for Security and Justice Activity"*** Project ***No. AID-517-A-15-00006*** was approval by USAID on Febraury 29, 2024 of the non-expendable property disposition and IT equipment and the disposition of property inventory of the motor vehicle was approval on March 04, 2024.

NOTE 6-SUB-AGREEMENT

The project ***"Civil Society Action for Security and Justice Activity" No. AID-517-A-15-00006*** was implemented through sub-agreements signed with non-governmental organizations, as follows:

1. ***Fundación Institucionalidad y Justicia, Inc., (FINJUS)***

In June 22, 2015, ***Participación Ciudadana*** subscribed the sub-agreement with ***Fundación Institucionalidad y Justicia, Inc. (FINJUS)*** for work performed under the Program ***"Civil Society Action for Security and Justice Activity"*** funded by ***USAID***, Mission Dominican Republic, and managed by ***Participación Ciudadana*** with maturity dated on December 31, 2022. The budget for the sub-agreement is US$2,504,560 contributed by ***USAID*** and US$539,663 by ***FINJUS*** as costs sharing. However, on June 28, 2022, amendment No. 4 was made to the sub-agreement, assigning to ***FINJUS*** a budget of US$3,536,730 as the cost of the sub-agreement and US$530,510 as cost sharing.

FINJUS is a non-governmental, non-profit organization, regulated by Law No. 122-05 and created by a distinguished group of Dominican lawyers and businessmen. It was recognized by decree of the Executive No. 430-90, dated October 24, 1990. Its mission is to build, together with the various political and social actors, strategic processes of state reform and modernization, aimed at consolidating democratic institutions, the rule of law, citizen participation and equitable and inclusive development.

The line of contracts includes the amount executed of the transferred funds by ***Participación Ciudadana*** as advance of working capital to the sub-executor ***FINJUS***. The budget availability from October 1, 2021 to December 31, 2022, found on note 3.

1. ***Centro Casas Comunitarias de Justicia, Inc. (CCCJ)***

On April 1, 2021, ***Participación Ciudadana*** subscribed Cooperative sub-agreement with the ***Centro Casas Comunitarias de Justicia, Inc.,*** for the work carried outunder the "***Civil Society Action for Security and Justice Activity"***, Program, financed with funds from ***USAID***, Mission in the Dominican Republic, and administered by ***Participación Ciudadana***, which will expire on October 31, 2022. The amount budgeted for this sub-agreement is US$888,773 to be contributed by USAID and US$133,316 by ***CCCJ*** as costs sharing.

The ***Centro Casas Comunitarias de Justicia, Inc***. emerged as a project in 2005 under the auspices of the ***United States Agency for International Development (USAID)*** and ***Participación Ciudadana***. The ***CCCJ*** was established as a non-profit association on December 11, 2013, receiving its legal incorporation from the Attorney General's Office on January 16, 2014. Protected by national precepts and regulations, as well as international treaties ratified by the country in terms of human rights, the Casas Comunitarias de Justicia exist and have a reason to be contributing to the access to justice of the most vulnerable sectors of the Dominican Republic. Its mission is to facilitate access to justice and to the municipality for resident communities and those in vulnerable conditions, promote and sponsor the processes of resolution of social, family and community conflicts, promote citizen education, respect for human rights and a peace culture.

NOTES TO THE SCHEDULE OF EXPENDITURES OF USAID AWARD--Continuation

NOTE 6-SUB-AGREEMENT--Continuation

The contract line includes the executed amount of the funds transferred by ***Participación Ciudadana*** to the sub-executor ***CCCJ*** as an advance for working capital. The budget availability and the execution of the funds received from October 01, 2021 to December 31, 2022, can be found in note 3.

NOTE 7--COMMITMENTS

At the closing of the Project, DOP840,000 is pending of the execution and payment, corresponding to the 2nd. and 3rd. payment of the close-out audit contract of the period from October 1, 2021 to December 31, 2022, according to the contract dated August 14, 2023, which indicates a payment of 30% upon signing the contract, 40% upon receipt first draft of the report and a final payment of 30% upon approval of the final report by the RIG.

NOTE 8--SUBSEQUENT EVENTS

On February 24, 2023, Participación Ciudadana returned funds to USAID for DOP1,563,511.50 through check No. 5782, corresponding to funds not executed at the closing of the project.

On October 23, 2023, USAID reimbursed to Participación Ciudadana the amount of DOP363,511 corresponding to the complete audit expenditure of the period October 1, 2020 to September 30, 2021.

On November 30, 2023, USAID transferred DOP1,200,000 to Participación Ciudadana corresponding to the expenditure of the close-out audit of the period October 1, 2021 to December 31, 2022.

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Close-out audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 "Civil Society Action for Security and Justice Activity" for the period from October 01, 2021 to December 31, 2022.

Independent Auditor's Review Report on the Cost Sharing Schedule

Mrs.
Fátima Lorenzo
Executive Director
Participación Ciudadana
Wenceslao Álvarez Street No. 8, University Area
Santo Domingo, Dominican Republic

Dear Mrs. Lorenzo:

We have reviewed the accompanying Cost Sharing Schedule of ***Participación Ciudadana*** of funds provided from the ***U.S. Agency for International Development (USAID), Mission Dominican Republic (USAID/Dominican Republic)*** for the ***"Civil Society Action for Security and Justice Activity" No. No. AID-517-A-15-00006***, for the period from October 01, 2021 to December 31, 2022. Our review was conducted in accordance with the standards established by the American Institute of Certified Public Accountants (AICPA). The purpose of our review was to determine if the Cost Sharing Schedule is fairly presented in accordance with the basis of accounting in Note A to the Cost Sharing Schedule. We also considered internal control related to the provision of and accounting for cost sharing contributions.

A review consists principally of inquiries of recipient personnel and analytical procedures applied to financial data. It is substantially more limited in scope than an examination, the objective of which is to express an opinion on the cost sharing schedule. Accordingly, we do not express such an opinion.

Based on our review, nothing come to our attention that caused us to that ***Participación Ciudadana*** did not fairly present the Cost Sharing Schedule, in all material respects, in accordance with the basis of accounting used to prepare the Cost Sharing Schedule. Furthermore, nothing came to our attention that caused us to believe that ***Participación Ciudadana*** has not provided and accounted for cost sharing contributions, in all material respects, in accordance with the terms of the agreement.

This report is intended for the information of ***Participación Ciudadana*** and ***USAID***. However, upon release by ***USAID***, this report is a matter of public record and its distribution is not limited.

Authorized Public Accountants
I. C. P. A. R. D. Record No. 71

CAMPUSANO & ASOCIADOS, S. R. L.
Santo Domingo, R.D.

Santo Domingo, Dominican Republic
December 13, 2023

Close-out audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 "Civil Society Action for Security and Justice Activity" for the period from October 01, 2021 to December 31, 2022.

COST SHARING SCHEDULE--ACCRUED EXECUTION

(Expressed in US Dollars)

					Questioned Costs			
	Budget of the project	*Accumulated previous*	*Executed during the period*	*Total executed*	*Shortfall*	*Ineligible*	*Unsupported*	*Notes*
In Cash and Kind								
Participación Ciudadana	957,521	1,186,133	20,525	1,206,658	-	-	-	Note D
FINJUS	539,663	730,766	116,238	847,004	-	-	-	Note D
CCCJ	133,316	141,785	45,381	187,166	-	-	-	Note D
Total	**1,630,500**	**2,058,684**	**182,144**	**2,240,828**	**-**	**-**	**-**	

Participación Ciudadana

Close-out audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006 "Civil Society Action for Security and Justice Activity" for the period from October 01, 2021 to December 31, 2022.

NOTES TO THE COST SHARING SCHEDULE

NOTE A--ACCOUNTING BASIS

Participación Ciudadana uses an accounting cash basis to prepare the Cost Sharing Schedule. When using the cash basis, the incomes are recognized when received in cash and the costs and expenses are recognized when paid.

The Cost Sharing Schedule was prepared based on records maintained at the project's offices, located at ***Participación Ciudadana*** and co-executors.

NOTE B--CURRENCY

The amounts presented in the Cost Sharing Schedule are in U.S. dollars (US$). The transactions in Dominican pesos (DOP) were exchanged into U.S. dollars at the average exchange rate used by ***USAID*** for the disbursements during the period from October 01, 2021 to December 31, 2022, as follows: DOP119,535,842 / US$2,169,844 = DOP55.09 (See note 2)

NOTE C--BUDGET OF THE PROJECT

When performing the review of the part corresponding to the costs sharing of the Project ***No. AID-517-A-15-00006*** to be covered by the beneficiary, we identified that in the execution of the agreement, ***Participación Ciudadana*** and co-executors have provided US$2,240,828 which represents 137.43% of approved budget of US$1,630,500.

NOTE D--CONTRIBUTIONS IN CASH AND IN KIND

Contributions in kind by ***Participación Ciudadana*** correspond to voluntary contributions as facilitators in different activities related to the Project, such as: workshops, dialogue tables, talks and meetings, as well as contributions for use of office space.

The contributions by ***FINJUS*** correspond to the proportion of personnel in the positions of vice president and financial advisor and social benefits, as well as the use of equipment and office and maintenance space.

The contributions from ***CCCJ*** correspond to the personnel of different institutions such as: Poder Judicial, Ministerio Público, Ministerio de la Mujer, Alcaldías, MINERD, FARD, CEPROHS, COORAMOCA, which collaborate in the different ***Casa Comunitaria de la Justicia.***

Close-out audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006"Civil Society Action for Security and Justice Activity" for the period from October 01, 2021 to December 31, 2022.

NOTES TO THE COST SHARING SCHEDULE--Continuation

NOTE D--CONTRIBUTIONS IN CASH AND IN KIND--Continuation

The detail of the contributions in kind, is the following:

	Participación Ciudadana		*FINJUS*		*CCCJ*		*Total*	
Detail	***DOP***	***US$***	***DOP***	***US$***	***DOP***	***US$***	***DOP***	***US$***
Local rental (office space)	987.912	17.933	1.357.360	24.639	-	-	2.345.272	42.572
PASJ workshop facilitation	142.800	2.592	-	-	-	-	142.800	2.592
Staff	-	-	2.663.333	48.345	2.500.000	45.381	5.163.333	93.726
Financial advice	-	-	1.040.893	18.895	-	-	1.040.893	18.895
Fringe benefits	-	-	834.315	15.145	-	-	834.315	15.145
Furniture and equipment	-	-	56.400	1.024	-	-	56.400	1.024
Maintenance	-	-	451.200	8.190	-	-	451.200	8.190
	1.130.712	**20.525**	**6.403.501**	**116.238**	**2.500.000**	**45.381**	**10.034.213**	**182.144**

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Close-out audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006"Civil Society Action for Security and Justice Activity" for the period from October 01, 2021 to December 31, 2022.

Independent Auditor's Report on the Internal Control

Mrs.
Fátima Lorenzo
Executive Director
Participación Ciudadana
Wenceslao Álvarez Street No. 8, University Area
Santo Domingo, Dominican Republic

Dear Mrs. Lorenzo:

We have audited the Schedule of Expenditures of USAID Award of ***Participación Ciudadana*** of funds provided from the ***U.S. Agency for International Development*** (***USAID***), Mission Dominican Republic (***USAID***/Dominican Republic) for the Project ***"Civil Society Action for Security and Justice Activity" No. AID-517-A-15-00006,*** for the period from October 01, 2021 to December 31, 2022 and have issued our report on it dated December 13, 2023. We also reviewed the separate Cost Sharing Schedule.

Except for not having an external quality control review by an unaffiliated audit organization and not have a continuing education program that fully satisfies the requirements as described in our report on the Schedule of Expenditures of USAID Award, we conducted our financial audit in accordance with U. S. Government Auditing Standards issued by the Comptroller General of the United States. In planning and performing our audit, we considered the entity's internal control over financial reporting (Internal Control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses and thefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed bellow, we identified certain deficiencies in internal control that we considered significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on timely basis.

A significant deficiency is deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the entity's internal control to be significant deficiencies:

The finding summarized below and widely explained in page No. 33, as the follow:

Finding No. 1: Excess in execution of the budget assigned to FINJUS.

We also noted certain matters involving internal control and its operation that we have reported to the management of ***Participación Ciudadana*** in a separate letter dated December 13, 2023.

This report is intended for the information of ***Participación Ciudadana*** and ***U. S. Agency for International Development (USAID/ Dominican Republic)***. However, upon release by ***USAID***, this report is a matter of public record and its distribution is not limited.

Authorized Public Accountants
I. C. P. A. R. D. Record No. 71

Santo Domingo, Dominican Republic
December 13, 2023

Close-out audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006"Civil Society Action for Security and Justice Activity" for the period from October 01, 2021 to December 31, 2022.

FINDING ON INTERNAL CONTROL AND COMPLIANCE

Finding No. 1: Excess in execution of the budget assigned to FINJUS.

<u>Condition:</u>

The accumulated execution at the closing of the Project by the sub-executor FINJUS is US$3,463,056, which presents an excess of US$958,496 in relation to the proportion of the general allocated budget of US$2,504,560.

In the approved general budget of US$10,870,000, there is excess execution in the personnel line of US$174,760, marginal benefits of US$83,068 and in contracts of US612,783, which do not exceed the 10% allowed between lines.

<u>Criteria:</u>

The allocation of the general budget to the FINJUS sub-executor had to be modified according to the executions and amendment No. 4 made to the sub-agreement in which it is indicated that the amount corresponding to FINJUS is US$3,536,730.

<u>Cause:</u>

Do not modify the budget assigned to FINJUS according to the funds received and executed, according to the amendment made to the sub-agreement.

<u>Effect:</u>

Excess in execution by FINJUS of US$958,496 with respect to the assigned budget.

<u>Recommendation:</u>

We recommend that the funds be executed according to the general budget allocation per executor approved by USAID or request USAID approval of the modifications to the budget allocations per executor.

<u>Management Comment:</u>

Regarding what was raised based on the over-execution of FINJUS in relation to the budget versus what was executed, we inform you that in some of the years of the project, no amount was budgeted for FINJUS, but from ***Participación Ciudadana***, funds continued to be transferred based on to the percentage established in the macro ***Participación Ciudadana*** contract with the donor USAID, according to investigations these were the indications received from USAID, how these funds had been transferred at the time of assuming the position, how the addenda to FINJUS were not made at that time, were prepared and signed by them, based on the funds received and thus officialize the total amount of the transfers issued, which at the time were executed.

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Close-out audit of USAID Resources Managed by Participación Ciudadana, under the Cooperative Agreement No. AID-517-A-15-00006"Civil Society Action for Security and Justice Activity" for the period from October 01, 2021 to December 31, 2022.

Independent Auditor's Report on Compliance

Mrs.
Fátima Lorenzo
Executive Director
Participación Ciudadana
Wenceslao Álvarez Street No. 8, University Area
Santo Domingo, Dominican Republic

Dear Mrs. Lorenzo:

We have audited the Schedule of Expenditures of USAID Award of ***Participación Ciudadana*** of funds provided from the ***U.S. Agency for International Development*** (***USAID***), Mission Dominican Republic (***USAID***/Dominican Republic) for the Project ***"Civil Society Action for Security and Justice Activity" No. AID-517-A-15-00006,*** for the period from October 01, 2021 to December 31, 2022, and have issued our report on it dated December 13, 2023. We have also reviewed the separate costs sharing schedule.

Except for not having an external quality control review by an unaffiliated audit organization and not have a continuing education program that fully satisfies the requirements as described in our report on the Schedule of Expenditures of USAID Award, we conducted our financial audit in accordance with U. S. Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule of Expenditures of USAID Award is free of material misstatement resulting from violations of agreement terms and laws and regulations that have a direct and material effect on the determination of the Schedule of Expenditures of USAID Award amounts.

Compliance with agreement terms and laws and regulations applicable to ***Participación Ciudadana*** is the responsibility of ***Participación Ciudadana***'s management. As part of obtaining reasonable assurance about whether the Schedule of Expenditures of USAID Award is free of material misstatement, we performed tests of ***Participación Ciudadana***'s compliance with certain provisions of agreement terms and laws and regulations. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion. We also performed tests of ***Participación Ciudadana***'s compliance with certain provisions of agreement terms and laws and regulations applicable to the provision of cost sharing contributions.

Material instances of noncompliance are failures to follow requirements or violations of agreement terms and laws and regulations that cause us to conclude that the aggregation of misstatements resulting from those failures or violations is material to the Schedule of Expenditures of USAID Award. The result of our compliance tests disclosed the fallowing material instances of noncompliance, the effects of which are not affect the Schedule of Expenditures of USAID Award.

The finding summarized and detailed on page No. 33, is the following:

Finding No. 1: Excess in execution of the budget assigned to FINJUS.

We considered this material instance of noncompliance in forming our opinion on whether the Schedule of Expenditures of USAID Award for the period from October 01, 2021 to December, 2022 is presented fairly, in all material respects in accordance with the terms of the agreement and in conformity with the basis of accounting described in Note 1 to the Schedule of Expenditures of USAID Award on it dated December 13, 2023, and this report does not affect our report on the Schedule of Expenditures of USAID Award.

We noted certain immaterial instances of noncompliance that we have reported to the management of ***Participación Ciudadana*** in a separate letter dated December 13, 2023.

This report is intended for the information of ***Participación Ciudadana*** and the ***U. S. Agency for International Development (USAID)***. However, upon release ***USAID***, this report is a matter of public record and its distribution is not limited.

Authorized Public Accountants
I. C. P. A. R. D. Record No. 71

Santo Domingo, Dominican Republic
December 13, 2023

PARTICIPACION CIUDADANA

Acción de la Sociedad Civil por la Seguridad y la Justicia No.AID-517-A-15-00006

IT Equipment

Item #	Acquisition Date	Location	Equipment	Model	Quantity	Unit Acquisition Cost(US$)	Date Received	Current Market Value	Title to *Optional	Condition	Expected Life *Optional	Intended Disposition
2016-2	17-dic-15	Participación Ciudadana	Printer	Epson L565 multifunctional S/N VJDY050249	1	308.62	17-dic-15	308.62		Good condition		Participación Ciudadana
2016-3	20-may-16	Participación Ciudadana	Computer	HP400 G1 MXL4350Y3T Desktop	1	519.15	20-may-16	519.15		Good condition		Participación Ciudadana
2016-4	20-may-16	Participación Ciudadana	Computer	HP400 G1 MXL4350XTZ Desktop	1	519.15	20-may-16	519.15		Good condition		Participación Ciudadana
2016-5	20-may-16	Participación Ciudadana	Computer	HP400 Desktop Computer G1MXL4350Y31	1	519.15	20-may-16	519.15		Good condition		Participación Ciudadana
2016-6	20-may-16	Participación Ciudadana	Laptop	HP PROB00K400 5CD5447GFH	1	545.49	20-may-16	545.49		Good condition		Participación Ciudadana
2016-7	20-may-16	Participación Ciudadana	Laptop	HP PROB00K400 5CD5447GJK	1	545.49	20-may-16	545.49		Good condition		Participación Ciudadana
2016-8	20-may-16	Participación Ciudadana	Laptop	HP PROB00K400 5CD5447G8K	1	545.49	20-may-16	545.49		Good condition		Participación Ciudadana
2016-9	20-may-16	Participación Ciudadana	Projector	Epson Powerlite x24 3500 VA9K5607571	1	642.68	20-may-16	642.68		Good condition		Participación Ciudadana
2016-10	20-may-16	Participación Ciudadana	Computer	HP400 G1 MXL4350Y4T Desktop	1	535.43	20-may-16	535.43		Good condition		Participación Ciudadana
2016-11	20-may-16	Participación Ciudadana	Computer	HP400 G1 MXL4350Y4D Desktop	1	535.43	20-may-16	535.43		Good condition		Participación Ciudadana
2016-12	20-may-16	Participación Ciudadana	Laptop	HP PROB00K440 5CD5447GFW	1	593.20	20-may-16	593.20		Good condition		Participación Ciudadana
2016-13	20-may-16	Participación Ciudadana	Laptop	HP250 G4 CND545163Z	1	527.99	20-may-16	527.99		Good condition		Participación Ciudadana
2016-14	20-may-16	Participación Ciudadana	Printer	Epson L565 multifunctional S/N VJDY063214	1	295.86	20-may-16	295.86		Good condition		Participación Ciudadana
2016-19	18-oct-16	Participación Ciudadana	Printer	Canon MF217W Multifunctional S/N WDB27436	1	263.21	18-oct-16	263.21		Good condition		Participación Ciudadana
2018-82	26-abr-18	Participación Ciudadana	Server	DELL POWER model EDGET330 8DFDXM2	1	2,025.79	26-abr-18	2,025.79		Damaged		Participación Ciudadana
2018-83	26-abr-18	Participación Ciudadana	Laptop	DELL INSPIRON 15.6" BNY8MJ2	1	579.96	26-abr-18	579.96		Good condition		Participación Ciudadana
2018-84	30-jul-18	Participación Ciudadana	Monitor	HP V223 21.5" 3CQ8121749	1	110.73	30-jul-18	110.73		Good condition		Participación Ciudadana

2018-85	19-sep-18	Participación Ciudadana	Computer	DELL OPTIPLEX model 3050 8vrr0q2	1	482.50	19-sep-18	482.50		Good condition		Participación Ciudadana
2018-86	19-sep-18	Participación Ciudadana	Monitor	AOC 22" ANCJ59A001962	1	111.76	19-sep-18	111.76		Good condition		Participación Ciudadana
2018-87	19-sep-18	Participación Ciudadana	UPS	APC BE600M1 S4B1824P00662	1	45.17	19-sep-18	45.17		Damaged		Participación Ciudadana
2019-91	22-ene-20	Participación Ciudadana	Laptop	Lenovo PF1P4YR4	1	649.85	22-ene-20	649.85		Good condition		Participación Ciudadana
2019-92	22-ene-20	Participación Ciudadana	Laptop	Lenovo PF1P687E	1	649.85	22-ene-20	649.85		Good condition		Participación Ciudadana
2019-93	22-ene-20	Participación Ciudadana	Laptop	Lenovo PF1P52W9	1	649.85	22-ene-20	649.85		Good condition		Participación Ciudadana
2019-94	22-ene-20	Participación Ciudadana	Laptop	Lenovo PF1P5SN7	1	649.85	22-ene-20	649.85		Good condition		Participación Ciudadana
2019-95	22-ene-20	Participación Ciudadana	Laptop	Lenovo PF1P4Q5S	1	649.85	22-ene-20	649.85		Good condition		Participación Ciudadana
2019-96	22-ene-20	Participación Ciudadana	Laptop	Lenovo PF1P4NK6	1	649.85	22-ene-20	649.85		Good condition		Participación Ciudadana
2019-97	22-ene-20	Participación Ciudadana	Laptop	Lenovo PF1GV4ZB	1	649.85	22-ene-20	649.85		Good condition		Participación Ciudadana
2019-98	22-ene-20	Participación Ciudadana	Laptop	Lenovo PF1P7070	1	649.85	22-ene-20	649.85		Good condition		Participación Ciudadana
2019-99	22-ene-20	Participación Ciudadana	Laptop	Lenovo PF1P4SAC	1	649.85	22-ene-20	649.85		Good condition		Participación Ciudadana
2019-100	22-ene-20	Participación Ciudadana	Laptop	Lenovo PF1P57RO	1	649.85	22-ene-20	649.85		Good condition		Participación Ciudadana
2019-101	22-ene-20	Participación Ciudadana	Computer	HP MXL8502C4R	1	746.06	22-ene-20	746.06		Good condition		Participación Ciudadana
2019-102	22-ene-20	Participación Ciudadana	Computer	HP MXL8502C3R	1	746.06	22-ene-20	746.06		Good condition		Participación Ciudadana
2019-103	22-ene-20	Participación Ciudadana	Monitor	AOC GUWK4HA013941	1	128.43	22-ene-20	128.43		Good condition		Participación Ciudadana
2019-104	22-ene-20	Participación Ciudadana	Monitor	AOC GUWK4HA013911	1	128.43	22-ene-20	128.43		Good condition		Participación Ciudadana
2020-105	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9282S76	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-106	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9323XPR	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-107	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9323XP5	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-108	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9324PPG	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-109	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9305RM9	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-110	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9305QCB	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-111	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9306SP5	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-112	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9306TWS	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-113	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9323YXV	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana

2020-114	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9367D09	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-115	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9306Q6R	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-116	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9306ZIO	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-117	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9305LCR	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-118	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9323JH3	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-119	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9306SNQ	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-120	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG93072Q8	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-121	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG92838J2	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-122	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9366XT4	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-123	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9306L2D	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-124	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9306M66	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-125	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9285F9L	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-126	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9282Q5V	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-127	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9305PQX	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-128	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG930677Y	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-129	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9367H18	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-130	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9323X9B	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-131	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9306XN4	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-132	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9304TDY	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-133	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9305PQN	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-134	18-abr-20	Participación Ciudadana	Laptop	HP 14" 5CG9306L7W	1	219.64	18-abr-20	219.64		Good condition		Participación Ciudadana
2020-135	11-ago-20	Participación Ciudadana	Switch 24 ports	BFBE4B5069C7	1	579.06	11-ago-20	579.06		Good condition		Participación Ciudadana
2020-136	11-ago-20	Participación Ciudadana	Switch 24 ports	B4FBE4B52718	1	579.06	11-ago-20	579.06		Good condition		Participación Ciudadana
2020-137	11-ago-20	Participación Ciudadana	Switch 24 ports	B4FBE4B53516	1	579.06	11-ago-20	579.06		Good condition		Participación Ciudadana
2020-138	11-ago-20	Participación Ciudadana	Switch 24 ports	B4FBE4B53207	1	579.06	11-ago-20	579.06		Good condition		Participación Ciudadana
2020-139	11-ago-20	Participación Ciudadana	Switch 24 ports	B4FBE4B52E98	1	579.06	11-ago-20	579.06		Good condition		Participación Ciudadana
2020-140	11-ago-20	Participación Ciudadana	Printer	M479DW color multifunction	1	472.13	11-ago-20	472.13		Good condition		Participación Ciudadana

2020-141	21-sep-20	Participación Ciudadana	Firewall	Supermicro X11SCM-LN8F Serial WM206S005177	1	585.07	21-sep-20	585.07		Good condition		Participación Ciudadana
2020-142	26-nov-20	Participación Ciudadana	Projector screen	PANTALLA KLPX 86 PARA PROYECTAR	1	82.59	26-nov-20	82.59		Good condition		Participación Ciudadana
2020-143	9-dic-20	Participación Ciudadana	Monitor	AOC 24" (23.8)	1	174.26	9-dic-20	174.26		Good condition		Participación Ciudadana
2022-01	18-feb-22	Participación Ciudadana	Laptop	CI5/2.6ghz/8gb/25	1	869.49	18-feb-22	869.49		Good condition		Participación Ciudadana
2022-04	25-ago-22	Participación Ciudadana	Projector	Epson Powerlite X51+ projector, 3800 Lumen color HDMI, 3LCD Multimedia projector, 1024	1	812.24	25-ago-22	812.24		Good condition		Participación Ciudadana
	TOTALs				75	30,980.07		30,980.07				

Nota:

La tasa utilizada es la de la auditoria de cierre del proyecto US$55.0896

PARTICIPACION CIUDADANA

Acción de la Sociedad Civil por la Seguridad y la Justicia No.AID-517-A-15-00006

Vehicle Inventory

*Optional

Item #	Acquisition Date	Location	Quantity	Model / Year	Chassis No	Registration Expiry Date	Unit/Acquisition Cost (US$)	Current Market Value	Title to Property	Condition	Recommended Disposition
2016-1	7/3/2016	Participación Ciudadana	1	Chevrolet Traverse	1GNKR8KD3GJ136258		33,310.85	33,310.85		Good condition	Participación Ciudadana
	TOTALS		1				33,310.85	33,310.85			

Nota:
La tasa utilizada es la de la auditoria de cierre del proyecto US$55.0896

FUNDACION INSTITUCIONALIDAD Y JUSTICIA (FUNJUS)

Acción de la Sociedad Civil por la Seguridad y la Justicia No.AID-517-A-15-00006

IT Equipment

Item #	Acquisition Date	Location	Equipment	Model	Quantity	Unit Acquisition Cost(US$)	Date Received	Current Market Value	*Optional Title to	Condition	*Optional Expected Life	Intended Disposition
1	19 de Octubre 2016	FUNDACION INSTITUCIONALIDAD Y JUSTICIA (FINJUS)	Professional Tripod	Professional Tripod	1	305.97	19 de Octubre 2016	305.97		Good condition		FUNDACION INSTITUCIONALIDAD Y JUSTICIA (FINJUS)
2	28 de Agosto 2020	FUNDACION INSTITUCIONALIDAD Y JUSTICIA (FINJUS)	Laptop HP093 401	Laptop HP093 401	1	967.10	28 de Agosto 2020	967.10		Good condition		FUNDACION INSTITUCIONALIDAD Y JUSTICIA (FINJUS)
3	30 de Septiembre 2015	FUNDACION INSTITUCIONALIDAD Y JUSTICIA (FINJUS)	HP Laserjet Pro 400 Printer	HP Laserjet Pro 400 Printer	1	353.81	30 de Septiembre 2015	353.81		Good condition		FUNDACION INSTITUCIONALIDAD Y JUSTICIA (FINJUS)
4	30 de Septiembre 2015	FUNDACION INSTITUCIONALIDAD Y JUSTICIA (FINJUS)	Laptop Dell Inspiron 15556-2571 BLK	Laptop Dell Inspiron 15556-2571 BLK	8	539.95	30 de Septiembre 2015	4,319.62		Good condition		FUNDACION INSTITUCIONALIDAD Y JUSTICIA (FINJUS)
5	30 de Septiembre 2015	FUNDACION INSTITUCIONALIDAD Y JUSTICIA (FINJUS)	Epson Powerlite 516 Projector	Epson Powerlite 516 Projector	1	415.35	30 de Septiembre 2015	415.35		Good condition		FUNDACION INSTITUCIONALIDAD Y JUSTICIA (FINJUS)
6	30 de Septiembre 2015	FUNDACION INSTITUCIONALIDAD Y JUSTICIA (FINJUS)	Apple iPad 4 9.7 retina tablet	Apple iPad 4 9.7 retina tablet	2	592.26	30 de Septiembre 2015	1,184.51		Good condition		FUNDACION INSTITUCIONALIDAD Y JUSTICIA (FINJUS)
7	07 de Octubre 2020	FUNDACION INSTITUCIONALIDAD Y JUSTICIA (FINJUS)	HP 15T-DA000 15-6 Laptop	HP 15T-DA000 15-6 Laptop	1	1,006.72	07 de Octubre 2020	1,006.72		Good condition		FUNDACION INSTITUCIONALIDAD Y JUSTICIA (FINJUS)
8	01 de Septiembre 2020	FUNDACION INSTITUCIONALIDAD Y JUSTICIA (FINJUS)	HP 14S-FQ0013DX 14 Laptop	HP 14S-FQ0013DX 14 Laptop	1	914.87	01 de Septiembre 2020	914.87		Good condition		FUNDACION INSTITUCIONALIDAD Y JUSTICIA (FINJUS)
				0			0-ene-00	-				
				0			0-ene-00	-				
				0			0-ene-00	-				
				0			0-ene-00	-				
				0			0-ene-00					
	TOTALs				16	5,096.03		9,467.95				

Nota:

La tasa utilizada es la de la auditoria de cierre del proyecto US$55.0896