



USAID
FROM THE AMERICAN PEOPLE

OCT 19 2011

Ms. Suwanna Gauntlett
Chief Executive Officer
Wildlife Alliance, Inc.
1150 17th Street, NW, Suite 403
Washington, DC 20036

Subject: Appeal of Agreement Officer's Decision under Cooperative Agreement
486-A-00-05-0002-00

Ref: Your Appeal of July 7, 2011

Dear Ms. Gauntlett:

This is the Final Decision by USAID on the referenced Appeal of the Agreement Officer's (AO's) decision. Per 22 CFR 226.90(d), this decision shall be final. I have reviewed the information submitted with your Appeal and concluded to allow (b)(4) of disallowed costs. My decision in this Appeal is explained below.

The fiscal year 2008 A-133 audit of Wildlife Alliance questioned certain costs' chargeability to the award. The Agreement Officer (AO) disallowed (b)(4) of costs after Wildlife Alliance was unable to adequately document these costs. Without timesheets, you could not establish the proportion of (b)(6)'s time that had been spent on the program. As a result, Wildlife Alliance was unable to show that the cost for his time was properly chargeable to the award.

You concurred with the AO's decision with respect to the disallowed costs related to missing credit card receipts and have made a payment of (b) as directed in the AO's final decision letter. However, you have appealed the disallowance of (b)(4) related to subcontractor expenses.

In support of your appeal, you submitted additional documentation. You have explained that, although (b)(6) served as Wildlife Alliance's (b)(6) for the USAID program, he was not a Wildlife Alliance employee. As an independent contractor, he therefore prepared and submitted invoices instead of timesheets. Moreover, you have submitted a signed and notarized affidavit in which (b)(6) affirms that he spent at least (b)(4) of his time serving as (b)(6) on the USAID program.

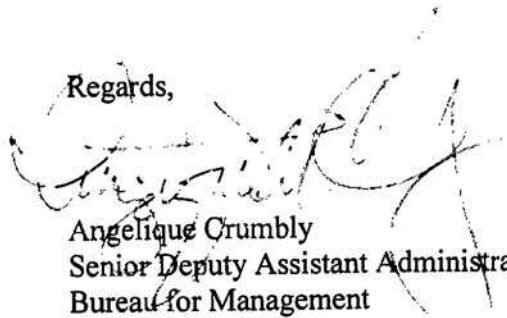
The letter submitted from the accounting firm which performed the original audit argues that, in light of this additional documentation, (b)(6)'s consultancy costs are properly chargeable to the award. In this letter, Mr. Albrecht reiterated that the costs were questioned as a result of insufficient documentation. Mr. Albrecht now concurs that, considering the consultancy agreement, (b)(6)'s affidavit, and his status as the (b)(6) for the program, Wildlife

Alliance has submitted documentation to support charging (b) (4) of (b)(6)'s time to the ASEAN-WEN program.

After review, Wildlife Alliance's documentation does confirm that (b)(6) served as ASEAN-WEN's (b)(6), that he has sworn in his affidavit he spent at least 90% of his time doing so, and that he billed Wildlife Alliance for that service. Given the totality of circumstances, I find that you have sufficiently documented the chargeability of (b) (4) of (b)(6) (b)(6)'s time to the award.

As Senior Deputy Assistant Administrator for Management, I have considered your appeal and concluded that the costs appealed will be allowed.

Regards,



Angelique Crumbly
Senior Deputy Assistant Administrator
Bureau for Management