



**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

Consolidated Financial Statements and Supplementary  
Information on Federal Awards Programs

September 30, 2019

(With Independent Auditors' Report and  
Reports on Internal Control and on Compliance Thereon)

# INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES

## Table of Contents

	<b>Page</b>
<b>I. Financials</b>	
Independent Auditors' Report	I-1
Consolidated Financial Statements:	
Consolidated Balance Sheet	I-3
Consolidated Statement of Activities	I-4
Consolidated Statement of Functional Expenses	I-5
Consolidated Statement of Cash Flows	I-6
Notes to Consolidated Financial Statements	I-7
Supplemental Information:	
Schedule of Expenditures of Federal Awards	I-24
Notes to Schedule of Expenditures of Federal Awards	I-35
Schedule of Computation of Indirect Cost Rates	I-36
<b>II. Internal Accounting and Administrative Controls and Compliance</b>	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	II-1
Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance, and Schedule of Computation of Indirect Cost Rates	II-3
Schedule of Findings and Questioned Costs	II-6



KPMG LLP  
345 Park Avenue  
New York, NY 10154-0102

## Independent Auditors' Report

The Board of Directors  
International Rescue Committee, Inc.:

### Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of International Rescue Committee, Inc. and its subsidiaries (IRC), which comprise the consolidated balance sheet as of September 30, 2019, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

#### *Management's Responsibility for the Consolidated Financial Statements*

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditors' Responsibility*

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organization's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Opinion*

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of International Rescue Committee, Inc. and its subsidiaries as of September 30, 2019, and the changes in their net assets and their cash flows for the year then ended, in accordance with U.S. generally accepted accounting principles.

*Emphasis of Matter*

As discussed in note 1(s) to the consolidated financial statements, IRC adopted Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*, during the year ended September 30, 2019. Our opinion is not modified with respect to this matter.

*Report on Summarized Comparative Information*

We have previously audited IRC's 2018 consolidated financial statements, and we expressed an unmodified audit opinion on those audited consolidated financial statements in our report dated February 7, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2018 is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived before the adjustments to adopt ASU No. 2016-14. As part of our audit of the 2019 consolidated financial statements, we also audited the adjustments described in note 1(s) that were applied to adopt ASU No. 2016-14 retrospectively in the 2018 consolidated financial statements. In our opinion, such adjustments are appropriate and have been properly applied.

*Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 26, 2020 on our consideration of IRC's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of IRC's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering IRC's internal control over financial reporting and compliance.

KPMG LLP

March 26, 2020

## INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES

## Consolidated Balance Sheet

September 30, 2019

(With comparative financial information as of September 30, 2018)

(Amounts in thousands)

<b>Assets</b>	<b>2019</b>	<b>2018</b>
Cash and cash equivalents (notes 8, 9, and 11)	\$ 132,197	99,894
Short-term investments (notes 2 and 9)	25,974	60,611
Grants and contracts receivable (notes 8 and 9)	81,690	43,869
Inventory	8,946	8,047
Contributions receivable, net (note 4)	33,235	18,771
Other assets	9,084	8,803
Investments (notes 2 and 11):		
Endowment and emergency funds	116,714	117,245
Split-interest agreements	11,702	12,488
	<u>128,416</u>	<u>129,733</u>
Property and equipment, net (note 5)	3,554	3,725
Total assets	<u>\$ 423,096</u>	<u>373,453</u>
<b>Liabilities and Net Assets</b>		
Liabilities:		
Accounts payable and accrued expenses	\$ 50,807	36,134
Accrued vacation and severance	15,432	14,498
Program advances (notes 8, 9, and 12)	116,814	85,360
Deferred revenue and other liabilities	1,841	4,878
Annuity liabilities related to split-interest agreements	6,453	6,768
Deferred rent obligation (note 6)	2,001	3,139
Total liabilities	<u>193,348</u>	<u>150,777</u>
Commitments and contingencies (notes 2, 6, 7, 9, and 14)		
Net assets:		
Net assets without donor restrictions (note 11):		
Board-designated endowment	49,407	50,840
Undesignated	19,256	17,817
Renewals and replacement fund	16,564	17,379
Designated for special-purpose fund	1,625	1,645
Total net assets without donor restrictions	<u>86,852</u>	<u>87,681</u>
Net assets with donor restrictions (notes 10 and 11):		
Donor contributions restricted for time and purpose	77,751	69,582
Reinvested return on endowment funds	9,243	9,614
Split-interest agreements	409	306
Donor endowment and emergency funds	55,493	55,493
Total net assets with donor restrictions	<u>142,896</u>	<u>134,995</u>
Total net assets	<u>229,748</u>	<u>222,676</u>
Total liabilities and net assets	<u>\$ 423,096</u>	<u>373,453</u>

See accompanying notes to consolidated financial statements.

## INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES

## Consolidated Statement of Activities

Year ended September 30, 2019

(With summarized financial information for the year ended September 30, 2018)

(Amounts in thousands)

	2019			2018 Total
	Without donor restrictions	With donor restrictions	Total	
Operating activities:				
Operating revenues:				
Contributions (note 12)	\$ 98,752	75,955	174,707	148,856
Contributed goods and services	6,576	676	7,252	6,360
Grants and contracts (notes 8 and 12)	566,061	—	566,061	544,659
Foundation and private grants (note 8)	37,631	—	37,631	34,402
Investment return used for operations (note 3)	5,394	1,122	6,516	5,822
Loan administration fees and other income	3,744	570	4,314	4,340
Release from restrictions	70,149	(70,149)	—	—
Total operating revenues	<u>788,307</u>	<u>8,174</u>	<u>796,481</u>	<u>744,439</u>
Operating expenses:				
Program services:				
International programs	521,315	—	521,315	510,120
U.S. programs	93,555	—	93,555	83,198
Emergency preparedness, technical units, and other	64,110	—	64,110	56,940
Total program services	<u>678,980</u>	<u>—</u>	<u>678,980</u>	<u>650,258</u>
Supporting services:				
Management and general	66,176	—	66,176	57,697
Fund-raising	40,180	—	40,180	36,755
Total supporting services	<u>106,356</u>	<u>—</u>	<u>106,356</u>	<u>94,452</u>
Total operating expenses	<u>785,336</u>	<u>—</u>	<u>785,336</u>	<u>744,710</u>
Excess of (deficiency in) operating revenues over operating expenses	<u>2,971</u>	<u>8,174</u>	<u>11,145</u>	<u>(271)</u>
Nonoperating activities:				
Bequests and contributions (note 11)	—	—	—	577
Split-interest agreements	(27)	96	69	(35)
Investment return, net (note 3)	(1,261)	(369)	(1,630)	3,788
Nonrecurring expenses	(834)	—	(834)	—
Foreign exchange loss	(1,678)	—	(1,678)	(1,635)
Total nonoperating activities	<u>(3,800)</u>	<u>(273)</u>	<u>(4,073)</u>	<u>2,695</u>
(Decrease) increase in net assets	(829)	7,901	7,072	2,424
Net assets at beginning of year	<u>87,681</u>	<u>134,995</u>	<u>222,676</u>	<u>220,252</u>
Net assets at end of year	<u>\$ 86,852</u>	<u>142,896</u>	<u>229,748</u>	<u>222,676</u>

See accompanying notes to consolidated financial statements.

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**  
Consolidated Statement of Functional Expenses  
Year ended September 30, 2019  
(With summarized financial information for the year ended September 30, 2018)  
(Amounts in thousands)

	Program services								Supporting services				Total	
	International				U.S. programs	Emergency preparedness, technical units, and other	Total program services	Management and general	Fund-raising	Total supporting services	2019	2018		
	Africa	Asia	Middle East	Europe and other countries										
Personnel	\$ 111,376	26,031	68,137	7,689	213,233	52,930	38,034	304,197	47,209	18,225	65,434	369,631	343,840	
Professional services	3,110	859	3,646	438	8,053	1,562	3,353	12,968	7,992	4,211	12,203	25,171	22,927	
Travel, conferences, and events	10,491	2,179	2,332	593	15,595	2,865	6,085	24,545	3,245	1,437	4,682	29,227	26,506	
Occupancy	7,607	1,510	3,587	406	13,110	5,520	4,519	23,149	768	303	1,071	24,220	24,776	
Communications	3,583	451	1,082	104	5,220	998	809	7,027	838	14,530	15,368	22,395	21,170	
Vehicles, equipment, and supplies	19,505	3,601	8,246	385	31,737	3,134	1,917	36,788	2,896	1,358	4,254	41,042	28,253	
Subgrants	41,217	28,835	8,354	2,433	80,839	2,878	2,502	86,219	994	231	1,225	87,444	84,761	
Program materials and direct assistance	88,663	20,967	35,218	1,970	146,818	21,105	641	168,564	110	19	129	168,693	175,202	
Contributed goods and services	3,566	861	266	(28)	4,665	1,888	23	6,576	—	—	—	6,576	7,105	
Other	1,154	244	579	68	2,045	675	6,227	8,947	2,958	(134)	2,824	11,771	10,170	
Total expenses	290,272	85,538	131,447	14,058	521,315	93,555	64,110	678,980	67,010	40,180	107,190	786,170	744,710	
Less nonoperating expenses	—	—	—	—	—	—	—	—	(834)	—	(834)	(834)	—	
Total operating expenses reported by function in the statement of activities	\$ 290,272	85,538	131,447	14,058	521,315	93,555	64,110	678,980	66,176	40,180	106,356	785,336	744,710	
2018 total	\$ 269,839	78,778	143,057	18,446	510,120	83,198	56,940	650,258	57,697	36,755	94,452	744,710	744,710	

See accompanying notes to consolidated financial statements.

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

Consolidated Statement of Cash Flows

Year ended September 30, 2019

(With comparative financial information for the year ended September 30, 2018)

(Amounts in thousands)

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Increase in net assets	\$ 7,072	2,424
Adjustments to reconcile increase in net assets to net cash (used in) provided by operating activities:		
Depreciation and amortization	1,603	1,628
Net realized and unrealized gains on investments	(1,377)	(6,979)
Loss on disposal of property and equipment	15	477
Change in value of split-interest agreements	205	195
Endowment contributions	—	(577)
Changes in operating assets and liabilities:		
Grants and contracts receivable	(37,821)	21,579
Inventory	(899)	(545)
Contributions receivable	(14,466)	(2,513)
Other assets	(281)	(637)
Accounts payable and accrued expenses	14,673	(2,780)
Accrued vacation and severance	934	2,043
Program advances	31,454	(9,918)
Deferred revenue and other liabilities	(3,037)	536
Deferred rent obligation	(1,138)	(949)
Net cash (used in) provided by operating activities	<u>(3,063)</u>	<u>3,984</u>
Cash flows from investing activities:		
Purchases of property and equipment	(1,447)	(1,299)
Proceeds from sale or redemption of investments	16,962	30,338
Purchases of investments	(14,268)	(28,804)
Sales (purchases) from short-term investments, net	<u>34,637</u>	<u>(10,021)</u>
Net cash provided by (used in) investing activities	<u>35,884</u>	<u>(9,786)</u>
Cash flows from financing activities:		
Endowment contributions	—	577
Proceeds from contributions under split-interest agreements	355	399
Payments to beneficiaries	<u>(873)</u>	<u>(770)</u>
Net cash (used in) provided by financing activities	<u>(518)</u>	<u>206</u>
Net increase (decrease) in cash and cash equivalents	32,303	(5,596)
Cash and cash equivalents at beginning of year	<u>99,894</u>	<u>105,490</u>
Cash and cash equivalents at end of year	\$ <u>132,197</u>	\$ <u>99,894</u>
Supplemental information:		
Noncash contributed goods and services	\$ 7,252	6,360

See accompanying notes to consolidated financial statements.



## INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

September 30, 2019

(With comparative financial information as of September 30, 2018)

(Amounts in thousands)

### (1) Organization and Summary of Significant Accounting Policies

#### (a) Organization

International Rescue Committee, Inc. and its subsidiaries (IRC) is a private, not-for-profit organization that serves refugees and communities victimized by oppression or violent conflict worldwide. IRC helps people whose lives and livelihoods are shattered by conflict and disaster to survive, recover, and gain control of their future. IRC leads the humanitarian field by implementing high-impact, cost-effective programs for people affected by crisis and by using our learning and experience to shape policy and practice.

IRC operates via an incorporated civil not-for-profit company according to article 741 Civil Code of Greece under the name of IRC Hellas. IRC owns 99% of IRC Hellas. IRC also operates through a separate incorporated and registered not-for-profit company in Germany as IRC Deutschland gGmbH, where IRC is the 100% shareholder of this entity under German law. In 2019, IRC incorporated a subsidiary office in Sweden for the purpose of private fund-raising, which IRC owns 100%.

#### (b) Basis of Accounting

The accompanying consolidated financial statements have been prepared using the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. Net assets are classified based on the existence or absence of donor-imposed restrictions. Accordingly, IRC's net assets and changes therein are classified and reported as follows:

- *Without donor restrictions* – Net assets that are not subject to donor-imposed restrictions or the donor-imposed restrictions have expired. As reflected in the accompanying consolidated financial statements and discussed below, IRC's board of directors has designated a portion of IRC's net assets without donor restrictions for specific purposes.
- *With donor restrictions* – Net assets subject to donor-imposed restrictions that permit IRC to use or expend the assets as specified. The restrictions are satisfied either by the passage of time or by actions of IRC. Also included in this category are net assets subject to donor-imposed restrictions that they be maintained in perpetuity by IRC and only income be used as specified by the donor. Certain emergency funds allow temporary use of principal.

Revenues are reported as increases in net assets without donor restrictions unless their use is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by donors or by law.

When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported as release from restrictions in the consolidated statement of activities. Restricted gifts are recorded as net assets without donor restrictions if the restrictions are fulfilled in the same time period in which the contribution is received.

(Continued)

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019

(With comparative financial information as of September 30, 2018)

(Amounts in thousands)

**(c) Fair Value Measurements**

IRC follows the provisions of Accounting Standards Codification (ASC) Topic 820, *Fair Value Measurement*. Fair value is defined as the exchange price that would be received to sell an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The three levels of the fair value hierarchy are as follows:

- Level 1 inputs are quoted or published market prices (unadjusted) in active markets for identical assets or liabilities that a reporting entity has the ability to access at the measurement date. Level 1 assets and liabilities include debt and equity securities that are traded in an active exchange market.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 assets and liabilities include debt securities with quoted market prices that are traded less frequently than exchange-traded instruments.
- Level 3 inputs are unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation.

The classification of investments in the fair value hierarchy is not necessarily an indication of the risks, liquidity, or degree of difficulty in estimating the fair value of each investment's underlying assets and liabilities.

The level in the fair value hierarchy within which a fair value measurement in its entirety falls is based on the lowest-level input that is significant to the fair value measurement.

**(d) Grants, Contracts, and Contributions**

IRC receives grants, contracts, and contributions from a number of sources, including federal, foreign, and local governments, private foundations, and others. These agreements are evaluated as to whether they qualify as exchange transactions or contributions as defined by U.S. generally accepted accounting principles.

Grants and contracts that are treated as exchange transactions are reported as revenue without donor restrictions when expenses are incurred in accordance with the terms of the agreement and are classified as grants and contracts or foundation and private grants in the consolidated statement of activities. Accordingly, amounts received but not recognized as revenue are classified in the consolidated balance sheet as program advances, and amounts expended but not yet received are classified as grants and contracts receivable.

(Continued)

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019

(With comparative financial information as of September 30, 2018)

(Amounts in thousands)

Contributions, including unconditional promises to give (pledges), are recognized initially at fair value as revenue in the period received or pledged. Contributions are considered to be without donor restriction unless they are received with donor stipulations that limit their use either through purpose or time restrictions. Contributions to be received after one year are discounted using a risk-adjusted rate. Bequest income is recorded when the will has passed through the probate court and amounts can be reasonably determined.

**(e) Endowment Funds**

IRC's endowment is subject to the provision of the New York Prudent Management of Institutional Funds Act (NYPMIFA). IRC classifies as donor-restricted endowment funds (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts to the endowment, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not held in perpetuity is classified as net assets with donor restrictions until appropriated for expenditure.

*(i) Board-Designated Endowment*

The board of directors has established a fund to provide for the long-term financial stability of IRC and to enhance its ability to respond to extraordinary emergency needs. The purpose of this fund is to provide a mechanism for the board of directors to set aside and invest certain funds.

Accordingly, the board of directors has designated the Leo Cherne Emergency Fund, certain bequests without donor restrictions, extraordinary gifts (as determined by the board of directors), and portions of surpluses in operating funds for this purpose.

*(ii) Donor-Restricted Endowment*

In further support of the long-term financial stability of the organization, IRC receives donations for which the principal must be maintained in perpetuity. Included in this category are endowment donations and emergency funds that allow IRC to use principal on a temporary basis for emergency response situations and to preposition itself with commonly used emergency response inventory. Principal used by IRC must be subsequently returned to the emergency fund.

**(f) Contributed Goods and Services**

Contributed goods are recognized as revenue at their estimated fair value at the date of receipt and expensed when used.

Contributed services are recognized as revenue if the services create or enhance nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and typically need to be purchased if not provided by donation. Contributed services are recorded at the fair value of the services provided. Contributed services and promises to contribute services that do not meet the above criteria are not recognized as revenue and are not reported in the consolidated financial statements.

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**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019

(With comparative financial information as of September 30, 2018)

(Amounts in thousands)

**(g) Split-Interest Agreements**

IRC is the beneficiary of a number of split-interest agreements with donors. IRC may control donated assets and may share with the donor or the donor's designee income generated from those assets until such time as stated in the agreement, at which time the remaining assets are for IRC's general use.

IRC records the assets of the agreements (at fair value) if the assets are controlled and invested by IRC. IRC records nonoperating revenue at the date the agreement is established after recording a liability for the present value of the estimated future payments expected to be made to the beneficiaries. The carrying amount approximates fair value. Adjustments to the annuity liabilities to reflect the amortization of the discount and revaluation of expected future payments to beneficiaries based on changes in actuarial assumptions are made annually and recognized as a nonoperating activity in the line item split-interest agreements.

In other situations where assets are controlled and invested by an independent third party, IRC records a receivable and nonoperating revenue at the date of the agreement based on the present value of the estimated future distributions expected to be received by IRC over the expected term of the agreement.

The discount rate used in valuing split-interest agreement liabilities as of September 30, 2019 and 2018 ranged from 1.2% to 10.6%.

**(h) Functional Expense Allocations**

The majority of the expenses can generally be directly identified with the program or supporting service to which they relate (management and general or fund-raising) and are charged accordingly.

Other expenses are allocated to the functional categories based on allocation factors determined by management, such as square footage for occupancy costs and time and effort reporting for personnel costs. For functions where roles or activities can change during the year, IRC sets an allocation percentage annually and updates the percentages during the fiscal year if roles or activities change.

**(i) Operations**

IRC excludes from operating activities bequests that are restricted for purpose or endowment and contributions that are restricted for endowment; changes in value and investment return on split-interest agreements; investment return of the Freedom Fund less than or in excess of the spending rate (note 3); nonrecurring expenses funded by the designated special-purpose fund and the renewals and replacement fund; foreign exchange gains and losses; and other nonrecurring items. All other revenue and expenses are included in operating activities.

**(j) Cash and Cash Equivalents**

For the purposes of the consolidated statement of cash flows, IRC considers all highly liquid debt instruments purchased with original maturities of three months or less, other than those held as part of the investment portfolio, to be cash equivalents.

(Continued)

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

## Notes to Consolidated Financial Statements

September 30, 2019

(With comparative financial information as of September 30, 2018)

(Amounts in thousands)

**(k) Short-Term Investments**

Short-term investments consist of money market funds, certificates of deposit, and commercial paper with original maturities less than 12 months.

**(l) Investments**

Investments are stated at fair value based on quoted or published market prices except for the fair values of alternative investments that include hedge funds and a direct lending fund, which are stated at net asset value (NAV) as provided by the general partners and fund managers, respectively, based upon the underlying net assets of the funds. These estimated values are reviewed and evaluated by management for reasonableness. Alternative investments are generally less liquid than other investments and the reported fair value may differ significantly from the values that would have been reported had a ready market for these securities existed. Included in the investments of the alternative investments are certain types of financial instruments, including, among others, futures and forward contracts, options, and securities sold not yet purchased, intended to hedge against changes in the market value of investments. These financial instruments, which involve varying degrees of off-balance-sheet risk, may result in loss due to changes in the market. Losses from investments in alternative investments are limited to its investment.

**(m) Inventory**

Inventory consists of program materials and emergency response supplies not used as of September 30. Inventory is recorded at cost upon purchase while contributed inventory is recorded at fair value. Inventory is deducted and expensed when used or distributed by IRC.

**(n) Property and Equipment**

Property and equipment are recorded at cost, if purchased, or at fair value at the date of the gift, if donated, less accumulated depreciation and amortization. Depreciation is provided on the straight-line method over the estimated useful lives of the assets, generally three to seven years. Amortization of leasehold improvements is provided on the straight-line method over the lesser of their useful lives or the terms of the related lease. Property and equipment acquired with funds received from grants in which the grantor retains a reversionary interest in the assets at the end of the grant period are expensed in the year of acquisition.

**(o) Foreign Currency Translation**

IRC applies the current rate method of translation when including the accounts of its foreign offices. All foreign-denominated assets and liabilities are translated into U.S. dollars using the current exchange rates in effect at the consolidated balance sheet date. Revenue and expenses are translated at the average rate in effect during the year. The resulting translation loss for 2019 and 2018 of \$1,678 and \$1,635, respectively, is reflected in the consolidated statement of activities.

**(p) Tax Status**

The Internal Revenue Service has ruled that, pursuant to Section 501(c)(3) of the Internal Revenue Code (the Code), IRC is exempt from federal income taxes and is a publicly supported organization, as defined in Section 509(a)(1) of the Code. As a not-for-profit organization, IRC is also exempt from state

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**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019

(With comparative financial information as of September 30, 2018)

(Amounts in thousands)

and local income taxes. Accordingly, IRC is not subject to income taxes except to the extent it has taxable income from activities that are not related to its exempt purposes. IRC utilizes a threshold of more likely than not for recognition and derecognition of tax positions taken or expected to be taken in a tax return. No provision for income taxes was required for fiscal year 2019 or 2018.

**(q) Use of Estimates**

The preparation of consolidated financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the consolidated financial statements and accompanying notes. Actual results could differ from those estimates. Significant estimates and assumptions include the valuation of alternative investments and the allocation of expenses to functional classifications.

**(r) Comparative Financial Information**

The consolidated statements of activities and functional expenses are presented with prior year summarized comparative totals. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. generally accepted accounting principles. Accordingly, such information should be read in conjunction with IRC's 2018 consolidated financial statements, from which the comparative totals were derived.

**(s) New Authoritative Accounting Pronouncements**

In 2019, IRC adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*, which, among other things, changes how not-for-profit entities report net asset classes, expenses, and liquidity in their consolidated financial statements. The significant requirements of the ASU include the reduction of the number of net asset classes from three to two: with donor restrictions and without donor restrictions; the presentation of expenses by their function and their natural classification in one location and; quantitative and qualitative information about the management of liquid resources and availability of financial assets to meet cash needs within one year of the date of the consolidated balance sheet. Net assets without donor restrictions of \$87,681 include net assets which were previously identified as unrestricted net assets, and net assets with donor restrictions of \$134,995 include net assets which were previously identified as temporarily restricted and permanently restricted net assets of \$79,502 and \$55,493, respectively. IRC applied the changes retrospectively, where applicable.

In June 2018, the FASB issued ASU No. 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. ASU No. 2018-08 helps an entity evaluate whether it should account for a grant (or similar transaction) as a contribution or as an exchange transaction. The ASU also clarifies and expands the criteria for determining whether a contribution is conditional, which may delay recognition of contribution revenue (recipient) or expense (resource provided). The provisions in this ASU are effective for IRC for annual periods beginning after June 15, 2019. IRC is in the process of evaluating the impact of the ASU. IRC plans to implement the provisions of ASU No. 2018-08 as of October 1, 2019.

(Continued)

## INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES

## Notes to Consolidated Financial Statements

September 30, 2019

(With comparative financial information as of September 30, 2018)

(Amounts in thousands)

**(2) Investments****(a) Fair Value Hierarchy**

The following tables present IRC's investments (including short-term investments) at fair value, the only financial instruments measured at fair value as of September 30, 2019 and 2018:

		<b>2019</b>	
	<b>Level 1</b>	<b>NAV</b>	<b>Total</b>
Cash and cash equivalents	\$ 90	—	90
Short-term investments (endowment)	12	—	12
Equities:			
Mutual funds:			
United States	39,583	—	39,583
International	24,442	—	24,442
Commingled funds	5,377	—	5,377
Total equities	69,402	—	69,402
Fixed income:			
Direct ownership:			
U.S. government/agency	345	—	345
U.S. corporate and other	221	—	221
Mutual funds:			
U.S. government/agency	10,484	—	10,484
U.S. corporate and other	4,220	—	4,220
Commingled funds	3,107	—	3,107
Total fixed income	18,377	—	18,377
Direct lending funds	—	5,325	5,325
Hedge funds	—	35,210	35,210
Total investments	87,881	40,535	128,416
Short-term investments (operating)	\$ 25,974	—	25,974

(Continued)

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

## Notes to Consolidated Financial Statements

September 30, 2019

(With comparative financial information as of September 30, 2018)

(Amounts in thousands)

		2018		
		Level 1	NAV	Total
Cash and cash equivalents	\$	138	—	138
Short-term investment (endowment)		8,051	—	8,051
Equities:				
Mutual funds:				
United States		42,861	—	42,861
International		24,542	—	24,542
Commingled funds		5,971	—	5,971
Total equities		73,374	—	73,374
Fixed income:				
Direct ownership:				
U.S. government/agency		367	—	367
U.S. corporate and other		215	—	215
Mutual funds:				
U.S. government/agency		10,216	—	10,216
U.S. corporate and other		3,995	—	3,995
Commingled funds		3,351	—	3,351
Total fixed income		18,144	—	18,144
Direct lending funds		—	3,825	3,825
Hedge funds		—	26,201	26,201
Total investments		99,707	30,026	129,733
Short-term investment (operating)	\$	60,611	—	60,611

Investments at September 30, 2019 and 2018 include \$116,714 and \$117,245, respectively, relating to IRC's Freedom Fund (note 11) and \$11,702 and \$12,488, respectively, relating to split-interest agreements.

IRC has an investment committee comprising members of the board of directors and overseers, which is charged with the responsibility of providing fiduciary oversight over IRC's investments. The investment committee meets with executive management and external advisers on a regular basis to review investment performance, asset allocation, and investment manager performance.

(Continued)



**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019

(With comparative financial information as of September 30, 2018)

(Amounts in thousands)

**(b) Strategies of Hedge and Direct Lending Funds**

The following table lists the investment strategies, redemption terms, and assets for hedge and direct lending funds measured at fair value as of September 30, 2019:

	<u>Total fair value</u>	<u>Redemption dates per year</u>	<u>Redemption notice period</u>
Direct lending fund	\$ 5,325 (a)	N/A	N/A
Hedge funds:			
Distressed debt	9,480	Quarterly	65 Days
Multistrategy fund	7,865	Annually	90 Days
Quantitative	<u>17,865</u>	Monthly	62 Days
Total hedge funds	<u>35,210 (b)</u>		
Total	\$ <u>40,535</u>		

The following provides details for the investment strategies listed above:

**(a) Direct Lending Fund**

These consist of two investments in direct lending funds that provide debt financing for mid-market companies. These investments have commitments of one and seven years remaining.

**(b) Multistrategy Hedge Funds**

This consists of \$35,210 invested in five hedge funds at September 30, 2019. All five funds are fully redeemable. These hedge funds invest in equity, fixed income, and derivatives and vary their investment strategies in response to changing market opportunities. As of September 30, 2019, the IRC's combined investments in these funds included 27% credit strategies, 51% quantitative equity strategies, and 22% multistrategies.

At September 30, 2019 and 2018, the IRC had unfunded commitments to limited partnerships amounting to \$1,675 and \$3,175, respectively.

**(3) Investment Return**

IRC maintains a spending rate policy on the Freedom Fund (note 11) invested assets. The spending rate policy was designed to preserve the value of the investment portfolio in real terms and to reduce the impact of market fluctuations on operations. The spending rate used for operations is set at 4.5% of the previous three-year rolling average fair value. In addition to the return on the Freedom Fund invested assets, investment return used for operations includes investment income on working capital cash and short-term investments. Return on investment is shown net of investment manager fees at September 30, 2019 and 2018.

(Continued)

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019

(With comparative financial information as of September 30, 2018)

(Amounts in thousands)

**(4) Contributions Receivable**

Contributions receivable are expected to be collected at September 30, 2019 as follows:

	<u>2019</u>	<u>2018</u>
Amounts expected to be collected:		
In one year or less	\$ 18,344	12,370
In one year to five years	15,149	6,400
In more than five years	45	—
	<u>33,538</u>	<u>18,770</u>
Less:		
Discount to present value ( rates from 0.6% to 2.6%)	<u>(421)</u>	<u>(119)</u>
Total	33,117	18,651
Split-interest agreements – contributions receivable	<u>118</u>	<u>120</u>
Total contributions receivable, net	<u>\$ 33,235</u>	<u>18,771</u>

The amounts receivable from two donors represent approximately 47% of the gross receivable as of September 30, 2019.

**(5) Property and Equipment**

Property and equipment consisted of the following as of September 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Furniture and equipment	\$ 3,781	3,750
Cars, vans, and mobile units	4,548	3,942
Construction in progress	754	48
Leasehold improvements	8,707	8,618
Donated art portfolios	84	84
	<u>17,874</u>	<u>16,442</u>
Less accumulated depreciation and amortization	<u>(14,320)</u>	<u>(12,717)</u>
	<u>\$ 3,554</u>	<u>3,725</u>

**(6) Lease Agreements**

IRC leases several office facilities and equipment under operating leases expiring at various dates through 2028. Rental expense is recognized on the straight-line basis, rather than in accordance with base payment schedules, for purposes of recognizing a constant annual rental expense. The difference between straight lining the rental charge and actual payments is reported as deferred rent obligation in the

(Continued)

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019

(With comparative financial information as of September 30, 2018)

(Amounts in thousands)

consolidated balance sheet. The deferred rent obligation in headquarters grew as payments were less than expenses until fiscal year 2012. Future rental payments are subject to escalation for IRC's proportionate share of increases in certain building operating expenses. Lease agreements for facilities in overseas locations are generally for periods of one year or less.

The following is a schedule, by fiscal year, of the minimum future rentals on leases with expiration dates greater than one year as of September 30, 2019:

Year ending September 30:		
2020	\$	7,593
2021		5,001
2022		2,309
2023		1,763
2024		1,603
Thereafter		2,419
Total minimum future payments	\$	20,688

Rent expense for the years ended September 30, 2019 and 2018 was \$17,706 and \$16,544, respectively.

**(7) Defined Contribution Retirement Plan**

IRC's 403(b) Retirement Savings Plan covers all U.S.-based and expatriate personnel subject to plan eligibility requirements. IRC makes contributions based on a prescribed matching schedule of employee contributions. Basic employee contributions up to 6% of compensation are eligible for a matching contribution by IRC. Matching contributions are deposited in the plan each payroll period based on the following formula:

- 100% of the basic employee contribution up to the first 3% of compensation plus
- 50% of the basic employee contribution up to the next 3% of compensation

IRC provides base contributions, in addition to the existing matching contributions program, which allows for immediate eligibility with a three-year vesting requirement for the base contributions.

IRC's International Retirement Plan (IRP) began effective April 1, 2019 and covers all non-U.S. based expatriate personnel subject to plan eligibility requirements. IRC makes contributions based on a prescribed matching schedule of employee contributions. Employee contributions up to 5% of compensation are eligible for a matching contribution by IRC. Matching contributions are deposited in the plan each payroll period based on 100% of the basic employee contribution up to the first 5% of compensation. IRC provides 5% of compensation for base contributions, in addition to the existing matching contributions program, which allows for immediate eligibility and vesting for the base contributions.

Pension expense relating to the defined contribution plan for 2019 and 2018 was \$10,317 and \$8,894, respectively.

(Continued)

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019

(With comparative financial information as of September 30, 2018)

(Amounts in thousands)

IRC's 457(b) Plan covers highly compensated employees and enables eligible employees to enhance their retirement security by permitting them to defer a portion of their compensation once limits on the 403(b) plan have been reached during the calendar year.

IRC's 457(f) Plan is a nonqualified deferred compensation plan and is intended to constitute an unfunded plan for a select group of management or highly compensated employees and be exempt from Parts 2, 3, and 4 of Subtitle B of Title I of the Employee Retirement Income Security Act of 1974, as amended, and is intended to constitute a deferred compensation plan, as defined in Section 457(f) of the Internal Revenue Code of 1986, as amended.

**(8) Significant Funders and Concentrations of Credit Risk**

Grants and contracts revenues were from the following for the years ended September 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
U.S. federal and local government agencies	\$ 262,167	244,846
European agencies	193,550	196,699
United Nations agencies	91,060	86,911
Other agencies	<u>19,284</u>	<u>16,203</u>
	<u>\$ 566,061</u>	<u>544,659</u>

During the year ended September 30, 2019, 12% and 22% (12% and 22% during fiscal year 2018) of revenues from grants and contracts were received from the U.S. Department of State – Bureau of Population, Refugees, and Migration and the U.S. Agency for International Development, including the Office of Foreign Disaster Assistance, respectively. The operation of IRC's programs at present levels is dependent upon continued funding from these organizations and from United Nations and European agencies.

During the year ended September 30, 2019, approximately 63% of the \$37,631 revenues from foundation and private donors comprised grants from seven donors (52% from seven donors during fiscal year 2018).

Financial instruments that potentially subject IRC to concentrations of credit risk consist principally of cash and cash equivalents and grants and contracts receivable. Cash and cash equivalents include program advances and, as of September 30, 2019 and 2018, 48% and 25%, respectively, is deposited in banks in foreign locations. At September 30, 2019 and 2018, 42% and 47%, respectively, of grants and contracts receivable are due from the European Union agencies, including EuropeAid, the European Commission Humanitarian Aid Office, and the United Kingdom's Department for International Development, through IRC's subsidiary and foreign affiliate (note 12).

(Continued)

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

## Notes to Consolidated Financial Statements

September 30, 2019

(With comparative financial information as of September 30, 2018)

(Amounts in thousands)

**(9) Grants and Contracts Receivable and Program Advances**

Grants and contracts receivable were from the following as of September 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Federal and local government agencies	\$ 29,657	10,420
United Nations agencies	4,104	6,995
European agencies	35,493	19,342
Foundation and private donors	3,642	2,810
Other agencies	8,794	4,302
	<u>\$ 81,690</u>	<u>43,869</u>

Program advances, included in cash and cash equivalents and short-term investments, were received from the following as of September 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
United Nations agencies	\$ 17,488	12,119
European agencies	75,767	47,747
Foundation and private donors	16,648	19,223
Other agencies	6,911	6,271
	<u>\$ 116,814</u>	<u>85,360</u>

In accordance with the terms of certain government contracts, the records of IRC are subject to audit for varying periods after the date of final payment of the contracts. IRC is liable for any disallowed costs. In the opinion of management, adjustments that might result from such audits would not have a significant effect on IRC's consolidated balance sheet or consolidated statement of activities.

(Continued)

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019

(With comparative financial information as of September 30, 2018)

(Amounts in thousands)

**(10) Net Assets With Donor Restrictions**

Net assets with donor restrictions as of September 30, 2019 and 2018 are as follows:

	<u>2019</u>	<u>2018</u>
Time restrictions:		
Split-interest agreements	\$ 409	306
General purpose	16,367	19,317
Purpose restrictions:		
Balkans, Caucasus, and other programs	3,839	2,519
Middle East programs	10,421	7,587
Asian programs	3,000	2,321
African programs	<u>10,213</u>	<u>8,146</u>
Total international programs	27,473	20,573
U.S. programs	19,245	19,086
Emergency preparedness, technical units, and other	23,106	19,258
Supporting services	803	962
Donor endowment and emergency funds	<u>55,493</u>	<u>55,493</u>
	<u>\$ 142,896</u>	<u>134,995</u>

The income earned on donor endowment and emergency funds as of September 30, 2019 and 2018 is available for the following purposes:

	<u>2019</u>	<u>2018</u>
Reproductive health	\$ 9,870	9,870
Emergency response	9,414	9,414
U.S. programs	1,203	1,203
President's office	1,000	1,000
Children's programs	294	294
International programs	99	99
General purposes	<u>33,613</u>	<u>33,613</u>
	<u>\$ 55,493</u>	<u>55,493</u>

(Continued)

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019

(With comparative financial information as of September 30, 2018)

(Amounts in thousands)

**(11) Freedom Fund**

IRC's Freedom Fund comprises the board-designated endowment and donor endowment funds. As of September 30, 2019 and 2018, the Freedom Fund is categorized on the consolidated balance sheet as follows:

	<u>2019</u>	<u>2018</u>
Assets:		
Cash and cash equivalents (due to operating)	\$ (2,571)	(1,298)
Investments	<u>116,714</u>	<u>117,245</u>
Total	<u>\$ 114,143</u>	<u>115,947</u>
Net assets:		
Board-designated endowment	\$ 49,407	50,840
With donor restrictions – reinvested return	9,243	9,614
With donor restrictions – endowment fund corpus	<u>55,493</u>	<u>55,493</u>
Total	<u>\$ 114,143</u>	<u>115,947</u>

The IRC endowment consists of 20 individual funds established for a variety of purposes, including both donor-restricted endowment funds and funds designated by the IRC to function as endowments (board-designated).

Net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

Endowment net assets, which exclude contributions receivable, consist of the following at September 30, 2019 and 2018:

	<u>2019</u>		
	<u>Without donor restrictions</u>	<u>With donor restrictions</u>	<u>Total</u>
Donor-restricted	\$ —	64,736	64,736
Board-designated	<u>49,407</u>	<u>—</u>	<u>49,407</u>
Total	<u>\$ 49,407</u>	<u>64,736</u>	<u>114,143</u>

(Continued)

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019

(With comparative financial information as of September 30, 2018)

(Amounts in thousands)

	<b>2018</b>		
	<u>Without donor restrictions</u>	<u>With donor restrictions</u>	<u>Total</u>
Donor-restricted	\$ —	65,107	65,107
Board-designated	50,840	—	50,840
Total	<u>\$ 50,840</u>	<u>65,107</u>	<u>115,947</u>

Changes in endowment net assets, which exclude contributions receivable, for the fiscal years ended September 30, 2019 and 2018 were as follows:

	<b>2019</b>		
	<u>Without donor restrictions</u>	<u>With donor restrictions</u>	<u>Total</u>
Net assets, September 30, 2018	\$ 50,840	65,107	115,947
Investment return, net	2,518	734	3,252
Distributions	(3,951)	(1,105)	(5,056)
Net assets, September 30, 2019	<u>\$ 49,407</u>	<u>64,736</u>	<u>114,143</u>

	<b>2018</b>		
	<u>Without donor restrictions</u>	<u>With donor restrictions</u>	<u>Total</u>
Net assets, September 30, 2017	\$ 49,341	62,727	112,068
Investment return, net	5,381	2,897	8,278
Contributions	24	577	601
Distributions	(3,906)	(1,094)	(5,000)
Net assets, September 30, 2018	<u>\$ 50,840</u>	<u>65,107</u>	<u>115,947</u>

**(12) Foreign Affiliates**

IRC is currently affiliated with two separately incorporated organizations, International Rescue Committee, U.K. (IRC-UK) and International Rescue Committee, Belgium ASBL. Revenue provided by IRC-UK, primarily funded by the European Commission Humanitarian Aid Office and Department for International Development, was \$178,804 and \$196,699 for fiscal years 2019 and 2018, respectively, and is included in grants and contracts and contributions in the consolidated statement of activities. Program advances from the IRC-U.K. were \$26,028 and \$26,810 as of September 30, 2019 and 2018, respectively.

(Continued)



**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019

(With comparative financial information as of September 30, 2018)

(Amounts in thousands)

**(13) Line of Credit**

IRC has a \$10,000 unsecured line of credit from a financial institution expiring in May 2020, which bears interest at a rate of LIBOR plus 125 basis points per annum. There were no amounts outstanding under such line during the year or at September 30, 2019 and 2018.

**(14) Contingencies**

IRC is contingently liable under certain claims and lawsuits, many of which are covered in whole or in part by insurance. In management's opinion, none of these claims and lawsuits will have a material adverse effect on the consolidated balance sheet or consolidated statement of activities of IRC.

**(15) Liquidity and Availability of Resources**

Financial assets and other liquidity resources available for general expenditure within one year from September 30, 2019 are as follows:

Financial assets:	
Cash and cash equivalents	\$ 132,197
Short-term investments	25,974
Grants and contracts receivable	81,690
Contributions receivable	18,344
Total financial assets available	258,205
Other liquidity resources:	
Board-designated	49,407
2020 endowment spending	5,107
Line of credit	10,000
Total financial assets and other liquidity resources	\$ 322,719

General expenditure includes program and operational expenses. IRC is able to drawdown and receive funds on monthly basis in advance from donors to implement its programs. IRC Treasury units manages the cash flow and liquidity of its assets in order to meet the cash needs for the organization.

**(16) Subsequent Events**

In connection with the preparation of the consolidated financial statements, the IRC evaluated subsequent events from September 30, 2019 through March 26, 2020, which was the date the consolidated financial statements were approved for issuance, and concluded, except for the below item, no additional disclosures are required.

The spread of coronavirus (COVID-19) around the world in the first quarter of 2020 has caused significant volatility in U.S. and international markets. There is significant uncertainty around the breadth and duration of business disruptions related to COVID-19, as well as its impact on the U.S. and international economies and, as such, IRC is unable to determine if it will have a material impact to its operations.

## INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES

Schedule of Expenditures of Federal Awards

Year ended September 30, 2019

CFDA #	Federal/pass-through grantor identifying number/additional award number	Federal/pass-through grantor program title	Pass-through grantor, if applicable	Expenditures	Amount provided to subrecipients
	U.S. Agency for International Development (USAID), including Office of Foreign Disaster Assistance (OFDA):				
	Afghanistan:				
98.001	AID-OAA-A-17-00026 IRC-Afghanistan	Core Group Polio Project	World Vision, Inc	\$ 57,672	—
		Total USAID – Afghanistan		57,672	—
	Ethiopia:				
98.001	IRC-READII-2018-001	READ II	Creative Associates	188,690	—
98.001	72DFFP18CA00001	Emergency Nutrition and WASH Rapid Response Capacity in Ethiopia		220,318	132,922
98.001	AID-OAA-A-17-00026 IRC-ETHIOPIA	The CORE Group Polio Project	World Vision, Inc.	372,601	—
		Total USAID – Ethiopia		781,609	132,922
	Iraq:				
98.001	AID-FFP-G14-00015	Food Security in Al-Hassekah, Syria		(7,000)	—
98.001	72DFFP19GR00051	Integrated Food Security in Northeast Syria – Response and Recovery		256,215	—
		Total USAID – Iraq		249,215	—
	Ivory Coast:				
98.001	APC-GM-0106	Advancing Partners and Communities (APC)	John Snow, Inc.	76,900	—
98.001	84001965 (06182)	USAID Resources towards Elimination of Child Vulnerability (REVE)	Save the Children U.S.	888,823	—
		Total USAID – Ivory Coast		965,723	—
	Kenya:				
98.001	AID-OAA-A-17-0026-IRC-Kenya	The CORE Group Polio Project	World Vision, Inc.	313,577	—
		Total USAID – Kenya		313,577	—
	Lebanon:				
98.001	S03-72026819CA00001	QITABI 2	World Learning	44,250	—
		Total USAID – Lebanon		44,250	—
	Liberia:				
98.001	AID-669-A-15-00001	Partnerships for Advancing Community Based Services (PACS)		7,860,217	2,198,662
		Total USAID – Liberia		7,860,217	2,198,662
	Mali:				
98.001	N/A	Emergency Food Security Program in Mali	Handicap International	1,646,453	—
98.001	72DFFP18GR00060	Emergency Support to Vulnerable Households Affected by the Early Agropastoral Lean Season in Nara District, Mali		1,784,264	—
98.001	AID-888-A-13-000003	Integrated Rural Program to Improve Nutrition and Hygiene in Mali	CARE	242,347	—
		Total USAID – Mali		3,673,064	—
	Myanmar:				
98.001	AID-482-A-16-00002	Rakhine Early Recovery Activity		1,081,714	890,883
		Total USAID – Myanmar		1,081,714	890,883
	Niger:				
98.001	72DFFP18GR00052	Life-saving Food Assistance in Diffa, Niger		2,512,749	—
98.001	AID-FFP-G-16-00061	Life-saving Food Assistance in Diffa, Niger		33,202	—
		Total USAID – Niger		2,545,951	—
	Nigeria:				
98.001	AID-FFP-G-17-00004	Emergency Food Response for Borno		9,461	—
		Total USAID – Nigeria		9,461	—
	Pakistan:				
98.001	AID-391-A-13-00005	Pakistan Reading Project		19,114,933	11,806,686
		Total USAID – Pakistan		19,114,933	11,806,686
	Sierra Leone:				
98.001	72063618CA00001	Protection of Women through Empowerment and Response (POWER)		443,472	—
		Total USAID – Sierra Leone		443,472	—
	Somalia:				
98.001	AID-623-A-16-00002	Harnessing Opportunities for Peaceful Engagement in Afgoye(HOPE), in Somali: Heshis Bad Qaba		161,588	—
		Total USAID – Somalia		161,588	—
	Uganda:				
98.001	AID-OAA-A-17-00026-IRC-UGANDA	The CORE Group Polio Project	World Vision, Inc.	156,895	—
		Total USAID – Uganda		156,895	—
	Yemen:				
98.001	72027918CA00002	Improving Access to Quality Education in Yemen (IAQY)		864,828	—
		Total USAID – Yemen		864,828	—

(Continued)

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**  
 Schedule of Expenditures of Federal Awards  
 Year ended September 30, 2019

CFDA #	Federal/pass-through grantor identifying number/additional award number	Federal/pass-through grantor program title	Pass-through grantor, if applicable	Expenditures	Amount provided to subrecipients
98.001	International Programs Technical Units: AID-OAA-G-15-00003	Inter-Agency Network for Education in Emergencies (INEE) Total USAID – International Programs Technical Units Total Programs – USAID (98.001)		\$ 222,644 222,644 38,546,813	— — 15,029,153
	Office of U.S. Foreign Disaster Assistance (OFDA):				
	Afghanistan:				
98.001	720FDA18GR00033	Afghanistan's Sustainability Through Emergency Response (FASTER III)		3,781,274	—
98.001	AID-OFDA-G-15-00254	Building Local Capacity for Disaster Risk Reduction and Emergency Response in Afghanistan FY15		(3,696)	—
98.001	AID-OFDA-G-17-00117	Facilitating Afghanistan's Sustainability Through Emergency Response II (FASTER II)		50,763	—
		Total OFDA – Afghanistan		3,828,341	—
	Cameroon:				
98.001	720FDA18GR00281	Reducing Risk and Meeting Needs of Conflict-Affected Communities in the Far North Region, Cameroon		1,441,622	—
98.001	AID-OFDA-G-17-00139	Meeting Immediate Needs of Conflict-Affected Communities in Logon et Chari and Mayo Sava, Cameroon		(445)	—
98.001	720FDA19GR00227	Improving Living Conditions and Safety for Crisis-affected People in the Far North Region of Cameroon		44,179	—
		Total OFDA – Cameroon		1,485,356	—
	Chad:				
98.001	720FDA18GR00196	Protecting and Empowering Women and Girls in Lake Chad Region		1,296,475	—
98.001	720FDA19GR00185	Improving Access to GBV Services and Cash Assistance for Internally Displaced and Host Communities in the Lac Region		219,968	—
		Total OFDA – Chad		1,516,443	—
	Central Africa Republic:				
98.001	720FDA18GR00202	Integrated Health Care, Protection and Water, Sanitation, and Hygiene (WASH) Interventions for Conflict Affected Populations		1,900,393	—
		Total OFDA – Central Africa Republic		1,900,393	—
	Democratic Republic of Congo:				
98.001	AID-623-C-11-00005	Logistics and Administration Support in North and South Kivu		54,600	—
98.001	720FDA19CA00018	Emergency Health and Protection Response in Eastern DRC		814,634	—
98.001	720FDA18CA00054	Emergency Response to EVD outbreak in North Kivu, DRC		8,954,350	—
98.001	720FDA18GR00077	Emergency Health and Protection Response in Eastern DRC		2,985,886	1,807
98.001	720FDA19GR00186	Safe at Home 2.0: Addressing Intersectional Vulnerability in Family Violence Prevention and Response in Humanitarian Setting		4,656	—
		Total OFDA – Democratic Republic of Congo		12,814,726	1,807
	Ethiopia:				
98.001	AID-OFDA-A-17-00060	Emergency Nutrition and WASH Rapid Response Capacity in Ethiopia		10,355,304	6,931,122
98.001	AID-OFDA-G-17-00253	Geographic Information System (GIS) Support Program		800	—
98.001	AID-OFDA-A-12-00016	WASH Rapid Response Capacity in Ethiopia		(5,550)	(5,550)
		Total OFDA – Ethiopia		10,350,554	6,925,572
	Iraq:				
98.001	720FDA18GR00158	Improving the Protection Environment for Vulnerable IDPs, Returnees and Host Communities in Iraq		8,331,965	—
98.001	AID-OFDA-A-17-00054	Integrated Emergency Response for Conflict-affected Populations in Northeast Syria		3,897,971	—
98.001	AID-OFDA-G-17-00263	Emergency NFI and Integrated Protection Assistance for Conflict Affected Iraqis		(40)	—
98.001	720FDA18CA00036	Continuing an Essential Protection and Economic Well-Being Response in Southern Syria		1,470,009	—
98.001	720FDA19GR00202	Improving the Protection and Livelihoods Environment for IDPs, Returnees, and Host Communities in Iraq		601,173	—
98.001	IRC OFDA-FFP CCI 333719001	Cash Consortium for Iraq (CCI) Harmonized Multi-Purpose Cash Assistance to Meet Critical Basic Needs Among Vulnerable C	Mercy Corps	277,849	—
98.001	IRC OFDA-FFP CCI 33276S003	Cash Consortium for Iraq (CCI) Harmonized Multi-Purpose Cash Assistance for Vulnerable Conflict-Affected Households	Mercy Corps	2,673,970	—
		Total OFDA – Iraq		17,252,897	—
	Jordan:				
98.001	IRC ISHA 327685001	Support to Local Capacity-Building and Emergency Response Efforts in Syria	Mercy Corps	14,250	—
		Total OFDA – Jordan		14,250	—
	Kenya:				
98.001	AID-OFDA-G-17-00276	Emergency Nutrition and WASH Rapid Response in Kenya		26,106	—
98.001	720FDA18GR00105	Improved Socioeconomic and Nutrition Status for Drought Affected Pastoralist Communities		1,652,363	266,949
		Total OFDA – Kenya		1,678,469	266,949
	Liberia:				
98.001	AID-OFDA-A-16-00001	Epidemic Preparedness and Response Consortium		1,623	1,623
98.001	AID-OFDA-G-14-00204	Montserrado Ebola Prevention and Response		(29,714)	(29,714)
98.001	AID-OFDA-A-15-00002	EVD Response, Readiness and Restoration		(3,449)	—
98.001	AID-OFDA-G-17-00041	Capitalizing on the Gains of Epidemic Preparedness		13,273	—
		Total OFDA – Liberia		(18,267)	(28,091)

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**  
 Schedule of Expenditures of Federal Awards  
 Year ended September 30, 2019

CFDA #	Federal/pass-through grantor identifying number/additional award number	Federal/pass-through grantor program title	Pass-through grantor, if applicable	Expenditures	Amount provided to subrecipients
98.001	Mali: AID-OFDA-G-17-00156	Integrated Program to Increase Resilience of Vulnerable Populations in Menaka and Kidal Regions		\$ 310,862	50,583
98.001	720FDA18GR00258	Integrated Support to the Reintegration of Vulnerable Populations Affected by Armed Conflict in the Regions of Kidal and Menaka		1,127,186	84,117
		Total OFDA – Mali		<u>1,438,048</u>	<u>134,700</u>
98.001	Myanmar: 720FDA18GR00163	Addressing Health and Safety Needs for Conflicted Affected Communities		782,927	—
		Total OFDA – Myanmar		<u>782,927</u>	<u>—</u>
98.001	Niger: 720FDA18GR00280	Multi-sectoral Support to Vulnerable Households in Diffa Region, Niger		3,156,880	—
98.001	720FDA18GR00281	Reducing Risk and Meeting Needs of Conflict-Affected Communities in the Far North Region, Cameroon		(251)	—
98.001	AID-OFDA-G-15-00186	Multi-sectoral Support for Vulnerable Households in Tillaberi and Diffa, Niger		30,821	—
		Total OFDA – Niger		<u>3,187,450</u>	<u>—</u>
98.001	Nigeria: AID-OFDA-G-17-00303	Emergency Response for Crisis-affected person in Yobe and Adamawa State, Nigeria		2,138,341	—
98.001	AID-OFDA-G-17-00039	Emergency Response for Crisis-Affected People in Borno State, Nigeria		4,413,109	—
98.001	720FDA19GR00038	Integrated Emergency Response for Crisis-Affected Persons in Northeast Nigeria	MercyCorps	4,966,355	—
98.001	720FDA18GR00034	Testing Intervention Packages to Improve Adolescents		128,911	—
98.001	AID-OFDA-A-14-00013	Provision of NFI and Emergency GBV and WASH Services to IDPs and Host Communities in Adamawa State, Nigeria		31,698	—
		Total OFDA – Nigeria		<u>11,678,414</u>	<u>—</u>
98.001	Sierra Leone: AID-OFDA-G-16-00036	Community Based Surveillance (CBS) in Sierra Leone		10,103	—
98.001	AID-OFDA-G-16-00075	Strengthening Infection Prevent & Control (IPC) in Government		378	—
		Total OFDA – Sierra Leone		<u>10,481</u>	<u>—</u>
98.001	Somalia: 720FDA18GR00209	Multi-Sector Emergency Response to the Humanitarian Crisis in Somalia		2,639,332	530,640
98.001	720FDA19GR00195	Multi Sector Emergency Response to the Humanitarian Crisis in Somalia		561,957	—
		Total OFDA – Somalia		<u>3,201,289</u>	<u>530,640</u>
98.001	South Sudan: 720FDA18GR00034	Testing Intervention Packages to Improve Adolescents' Access to and Use of Sexual and Reproductive Health Services in Emergencies		206,128	—
98.001	720FDA18GR00092	GBV Cluster Coordination and Health, Nutrition, and Protection Integrated Response		2,784,736	—
98.001	720FDA19GR00094	Strengthening GBV Response, Coordination and Integrated Health, Livelihoods, Nutrition, and Protection Response in South Sudan		678,018	—
		Total OFDA – South Sudan		<u>3,668,882</u>	<u>—</u>
98.001	Syria: AID-OFDA-A-17-00052	Strengthening an Integrated Health, Protection, and Economic Well-Being Response in Southern Syria		1,556,293	117,656
98.001	AID-OFDA-A-16-00025	Scaling up Health, Economic Well-Being and Protection Services in Southern Syria		(1,540)	—
98.001	720FDA18CA00044	Amal		964,241	384,368
		Total OFDA – Syria		<u>2,518,994</u>	<u>502,024</u>
98.001	Yemen: AID-OFDA-G-17-00233	Emergency life-saving Health, Nutrition, WASH, and Protection Services for the conflicts affected communities in Yemen		6,768,477	—
98.001	720FDA18GR00323	Emergency Life-Saving and Early Recovery Assistance for Conflict-Affected Communities in Yemen		4,948,760	—
		Total OFDA – Yemen		<u>11,717,237</u>	<u>—</u>
98.001	Zimbabwe: AID-OFDA-G-16-00200	Zimbabwe El Nino Response: Safeguarding the Livelihoods of Drought Affected Communities		69,603	—
98.001	720FDA18GR00180	Supporting Resilience of Smallholder Livestock Farmers in Chiredzi and Chipinge districts, Zimbabwe		606,516	—
98.001	720FDA19GR00176	Emergency WASH Support to Cyclone Idai Affected Communities in Manicaland Province Zimbabwe		85,839	—
		Total OFDA – Zimbabwe		<u>761,958</u>	<u>—</u>
98.001	International Programs Technical Unit: AID-OFDA-G-12-00125	Emergency Market Mapping Analysis, Phase VI: Advancement and Adaptation		(650)	—
98.001	AID-OFDA-G-15-00051	Support to the Real Time Accountability Partnership on GBV in Emergencies		30,282	—
98.001	AID-OFDA-A-17-00009	Localization of Protection: A Global and Community-Based Approach		299,082	—
98.001	AID-OFDA-G-17-00210	Generating Evidence for the Use of Cash Relief for Health Outcomes		238,942	14,865
98.001	AID-OFDA-A-17-00041	Safe at Home-A Family Violence Program Model to Prevent and Respond to Violence Against Women and Children in the Home in Humanitarian Settings		899,013	5,085
98.001	AID-OFDA-G-17-00127	Supporting Adolescents and their Families in Emergencies (SAFE) Resource Package		500,582	—
98.001	AID-OFDA-G-17-00274	Operational Research to Improve Primary Health Care Models for Non-communicable Disease Management in the Two Chronic Complex Emergencies		62,858	—
98.001	AID-OFDA-A-17-00064	Safer Cash: Ensuring Effective Identification, Targeting and Risk Mitigation for Vulnerable Groups in Multipurpose Cash Assistance		381,015	34,343
98.001	720FDA18GR00006	Emergency Aid to Sustain Cut-Off Populations Living in Active Conflict		230,105	185,607
98.001	720FDA18GR00034	Testing Intervention Packages to Improve Adolescents' Access to and Use of Sexual and Reproductive Health Services in Emergencies		95,759	—
98.001	720FDA18GR00083	Support to Consortium of Humanitarian Agencies Working on Non-communicable Diseases in Humanitarian Settings		171,151	—
98.001	720FDA18GR00049	A Global Scoping and Documenting of Effective Practices to Address Menstrual Hygiene Laundry, Disposal and Waste Management among Displaced Populations		8,542	—

INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES

Schedule of Expenditures of Federal Awards

Year ended September 30, 2019

CFDA #	Federal/pass-through grantor identifying number/additional award number	Federal/pass-through grantor program title	Pass-through grantor, if applicable	Expenditures	Amount provided to subrecipients
98.001	720FDA18GR00049	A Global Scoping and Documenting of Effective Practices to Address Menstrual Hygiene Laundry, Disposal and Waste Management among Displaced Populations		\$ 201,532	145,870
98.001	720FDA18GR00137	Women Rise: A Psychosocial Support Framework and Resource Package for GBV Programs		258,401	—
98.001	720FDA18GR00188	Working Together to Improve Responses to Children's Needs		377,616	—
98.001	720FDA18GR00312	Generating Evidence on the Effect of Cash Relief on Local Markets		87,325	—
98.001	720FDA19GR00017	Lifesaving WASH Support to Cut-off Population		375,364	194,241
98.001	720FDA19GR00186	Safe at Home 2.0: Addressing Inter-Sectional Vulnerability in Family Violence Prevention and Response in Humanitarian Settings		1,171	—
		Total OFDA – International Programs Technical Units		4,218,090	580,011
		Total Programs – OFDA (98.001)		94,006,932	8,913,612
		Total USAID & OFDA – U.S. AID Foreign Assistance for Programs Overseas (98.001)		132,553,745	23,942,765
	U.S. Department of State Bureau of Population, Refugees and Migration (BPRM):				
	Chad:				
19.517	SPRMC018CA0054	Improving Health and Nutritional Care for Sudanese Refugees and Host Populations in Eastern Chad		1,670,237	—
19.517	SPRMC018CA0053	Provision of WASH Services to Most Vulnerable Refugee Population in Camps in the East of Chad		1,787,169	—
19.517	SPRMC019CA0093	Provision of WASH Services to Most Vulnerable Refugee Population in Camps in the East of Chad		87,266	—
19.517	SPRMC019CA0089	Improving Health and Nutritional Care for Sudanese Refugees and Host Populations in Eastern Chad		162,289	—
		Total BPRM – Chad		3,706,961	—
	Ethiopia:				
19.517	SPRMC018CA0047	Access to GBV Prevention and Response Services, Reproductive Health, Child Protection, Education and Economic Opportunities for Refugees in Somali Regional State, Ethiopia		916,685	—
19.517	SPRMC018CA0064	Access to Reproductive Health (RH) and Education Service for Refugees in Tigray Region of Ethiopia		986,982	—
19.517	SPRMC018CA0077	Access to Safe Water and Sanitation and GBV Prevention and Response Services for Refugees in Benishangul-Gumuz Regional State, Ethiopia		1,249,825	—
19.517	SPRMC019CA0069	Access to GBV Prevention and Response Services, Reproductive Health, Child Protection, Education and Economic Opportunities in Somali Regional State, Ethiopia		109,550	—
19.517	SPRMC019CA0071	Access to GBV Prevention and Response Services, Reproductive Health and Education Services for Refugees in Tigray Regional State, Ethiopia		50,012	—
		Total BPRM – Ethiopia		3,313,054	—
	Kenya:				
19.517	SPRMC018CA0115	Integrated Health Care and Protection Services in Kakuma Refugee Camp		1,718,036	—
19.517	SPRMC019CA0062	Integrated Primary Health Care and Protection Services in Dadaab Refugee Camp and Surrounding Host Community		43,233	—
19.517	SPRMC019CA0074	Integrated Primary Health Care and Protection Services in Kakuma Refugee Camp and the Surrounding Host Community		104,292	—
		Total BPRM – Kenya		1,865,561	—
	South Sudan:				
19.517	SPRMC018CA0059	Increasing Access to Lifesaving Health, Women's Protection and Empowerment, and Safe Programming Services for Sudanese Refugees in Ajuong Thok and Pamir Refugee Camps, and Providing Integrated Community Case Management Interventions for the Host Community in Pariang County		1,403,591	—
19.517	SPRMC019CA0055	Increasing Access to Lifesaving Health, and Women's Protection and Empowerment (WPE), and Safe Programming Services for Sudanese Refugees in Ajuong Thok and Pamir Refugee Camps, and Providing Integrated Community Case Management Interventions for the Host Community in Pariang County		75,392	—
		Total BPRM – South Sudan		1,478,983	—
	Tanzania:				
19.517	SPRMC018CA0074	Health, Education, Livelihoods and Protection (HELP) for Burundian and Congolese Refugees, Asylum Seekers and host Communities in North Western Tanzania		1,434,723	—
19.517	SPRMC019CA0099	Health, Education, Livelihoods and Protection (HELP) for Burundian and Congolese Refugees, Asylum, Seekers and Host Communities in North Western Tanzania		282,384	—
		Total BPRM – Tanzania		1,717,107	—
	Uganda:				
19.517	SPRMC018CA0068	Provision of Multi-Sector Assistance and Protection to South Sudan Refugees in West Nile, Uganda		1,197,459	—
19.517	SPRMC019CA0124	Enhancing the Resilience of Urban Refugees and Vulnerable Host Communities in Kampala through an Integrated Protection and Livelihoods Approach		34,075	—
19.517	SPRMC019CA0127	Provision of Multi-sector Assistance and Protection to South Sudanese Refugees in West Nile, Uganda		51,822	—
		Total BPRM – Uganda		1,283,356	—
		Total BPRM – Overseas Refugee Assistance Programs for Africa (19.517)		13,365,022	—
	Afghanistan:				
19.519	SPRMC014CA1148	Supporting Livelihoods, WASH, and Protection for Afghan Returnees and Internally Displaced People (IDPs)		(672)	—
19.519	SPRMC017CA2183	Supporting Livelihoods and Protection for Afghan Returnees, Internally Displaced People (IDPs) and Vulnerable Host Communities in Nangarhar, Laghman, Helmand, and Badghis Provinces of Afghanistan		82,575	—
		Total BPRM – Afghanistan		81,903	—

INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES

Schedule of Expenditures of Federal Awards

Year ended September 30, 2019

CFDA #	Federal/pass-through grantor identifying number/additional award number	Federal/pass-through grantor program title	Pass-through grantor, if applicable	Expenditures	Amount provided to subrecipients
19.519	Iraq: IQFM1704	Enhancing the Protection Environment for Women and Girls in Kirkuk Total BPRM – Iraq	Norwegian Refugee Council	\$ (341) (341)	— —
19.519	Jordan: SPRMC018CA0165	Delivering Health, Protection and Livelihoods Services for Syrian Refugees and Vulnerable Jordanians in Northern Jordan and East Amman (Year Two)		2,964,219	174,128
19.519	SPRMC017CA2186	Delivering Health, Protection and Livelihoods Services for Syrian Refugees and Vulnerable Jordanians in Northern Jordan and East Amman		(30,208)	—
19.519	SPRMC019CA0175	Delivering Health and Protection Services for Syrian Refugees and Vulnerable Jordanians in Northern Jordan and East Amman Total BPRM – Jordan		194,005 3,128,016	— 174,128
19.519	Lebanon: SPRMC018CA0166	No Lost Generation: Supporting Education and Protection for Syrian Refugees and Lebanese Host Communities in Lebanon (Year 2)		2,634,824	—
19.519	SPRMC017CA2135	No Lost Generation: Supporting Education and Protection for Syrian Refugees and Lebanese Host Communities in Lebanon		(32)	—
19.519	SPRMC019CA0139	Supporting Education and Protection for Syrian Refugees in Lebanon in Partnership with Lebanese Civil Society Total BPRM – Lebanon		211,490 2,846,282	— —
		Total BPRM – Overseas Refugee Assistance Program for Near East (19.519)		6,055,860	174,128
19.511	Thailand: SPRMC019CA0022	Nutritional Assistance for Burmese/Myanmar Refugees in Thailand (TBC)		5,270,095	5,086,151
19.511	SPRMC019CA0023	Securing Long-Lasting Health, Social and Economic Well-being for Burmese Refugees in Thailand		4,860,465	184,633
19.511	SPRMC018CA0021	Consolidation of Health and Social and Economic Wellbeing Assistance and Return Preparations for Burmese Refugees in Thailand		2,638,955	199,797
19.511	SPRMC018CA0024	Nutritional Assistance for Burmese Refugees in Thailand Total BPRM – Overseas Refugee Assistance Programs for East Asia (19.511)		5,091,457 17,860,972	4,910,679 10,381,260
19.018	Overseas Processing: SPRMC012CA022	Overseas Processing Entities (OPEs) for U.S. Refugee Resettlement Project: Thailand		(313)	—
19.018	SPRMC013CA1006	Resettlement Support Center (RSC) East Asia		(313)	—
19.018	SPRMC014CA1013	Resettlement Support Center (RSC) East Asia		(912)	—
19.018	SPRMC015CA1013	Resettlement Support Center (RSC) East Asia		(3,284)	—
19.018	SPRMC016CA1011	Resettlement Support Center (RSC) East Asia		(11,170)	—
19.018	SPRMC018CA0004	Resettlement Support Center (RSC) East Asia		10,107	—
19.018	SPRMC019CA0004	Resettlement Support Center (RSC) East Asia Total BPRM – Resettlement Support Centers (RSCs) for U.S. Refugee Resettlement (19.018)		8,217,715 8,211,830	— —
19.510	U.S. Programs: SPRMC019CA0021	IRC FY2019 Reception and Placement Program		16,382,237	—
19.510	SPRMC018CA0015	IRC FY2018 Reception and Placement Program		4,710,810	—
19.510	SPRMC018CA0023	Cultural Orientation Resource Exchange Project		476,191	—
19.510	SPRMC019CA0038	Cultural Orientation Resource Exchange Project Total BPRM – U.S. Refugee Admissions Program (19.510)		565,738 22,134,976	— —
19.522	International Programs Technical Units: SPRMC016CA1283	Increasing Access to Care for GBV Survivors Using Mobile and Technology-Based Approaches to Service Delivery		9,091	—
19.522	SPRMC017CA2113	Developing an Inter-Agency Women and Girls' Safe Space Toolkit for Humanitarian Settings		835,755	246,014
19.522	SPRMC017CA2202	Building Local-Thinking Global: Support National Level Technical Capacity in GBV in Emergencies		(4,494)	—
19.522	SPRMC018CA0098	Preventing and Responding to Early Marriage in Crisis		796,360	—
19.522	SPRMC018CA0096	*Listen Up! Amplifying the Voice of Women in Prevention and Response to Sexual Exploitation and Abuse in Humanitarian Settings (SEA)		872,294	—
19.522	SPRMC018CA0102	Building Local-Thinking Global: Support National Level Technical Capacity in GBV in Emergencies		672,650	—
19.522	18-S40-INT	Empowered Aid: Transforming Gender and Power Dynamics in the Delivery of Humanitarian Aid	George Washington Institute	163,689	—
19.522	SPRMC019CA0143	*Listen Up! Amplifying the Voice of Women in Prevention and Response to Sexual Exploitation and Abuse in Humanitarian Settings (SEA)		6,100	—
19.522	SPRMC019CA0142	Preventing and Responding to Early Marriage in Crisis		2,075	—
19.522	SPRMC019CA0146	Building Local-Thinking Global: Support National Level Technical Capacity in GBV in Emergencies Total BPRM – Overseas Refugee Assistance Programs for Strategic Global Priorities (19.522)		5,768 3,359,288	— 246,014
19.523	Overseas Refugee Assistance Program for South Asia: SPRMC018CA0132	Supporting Livelihoods and Protection for Afghan Returnees, IDPs and Vulnerable Host Communities in Nangarhar, Laghman, Helmand and Badghis Provinces Total BPRM – Overseas Refugee Assistance Program for South Asia (19.523)		1,483,877 1,483,877	— —
		Total Programs – Bureau of Population, Refugees and Migration		72,471,825	10,801,402
19.500	Middle East Partnership Initiative: Injaz_RQ_010	Injaz Program: Capacity Building for Numeracy Materials, Technical Support, and Training of Trainers Total Programs – Middle East Partnership Initiative (19.500)	Chemonics International	(820) (820)	— —
19.019	International Programs to Combat Human Trafficking: SSJTIP18GR0014	From Harm to Safety: Improving the Protection of Victims of Trafficking (VoTs) in Serbia Total Programs – International Programs to Combat Human Trafficking (19.019)		323,731 323,731	146,632 146,632

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**  
 Schedule of Expenditures of Federal Awards  
 Year ended September 30, 2019

CFDA #	Federal/pass-through grantor identifying number/additional award number	Federal/pass-through grantor program title	Pass-through grantor, if applicable	Expenditures	Amount provided to subrecipients
19.700	Bureau of African Affairs: S-LMAQM-16-GR-1329	POWER: Peace Opportunities, Women Empowered! – Strengthening’s Governmental Service Providers and Communities to Prevent and Respond to Gender Based Violence in Western Cote D’Ivoire Total Programs – General Department of State Assistance (19.700)		\$ 5,993	—
19.878	Bureau of European and Eurasian Affairs: S-LMAQM-16-CA-1362	European Resettlement and Integration Technical Assistance Total Programs – Bureau of European and Eurasian Affairs (19.878) Total Programs – Department of State		312,213 312,213 73,112,942	— — 10,948,034
	U.S. Department of Health and Human Services (DHHS): Centers for Disease Control and Prevention: Global Aids:				
93.067	04889	TIMIZA90! Project	Elizabeth Glaser Pediatric AIDS Foundation	270,073	—
93.067	04594	TIMIZA90! Project	Elizabeth Glaser Pediatric AIDS Foundation	963	—
93.067	5 NU2GGH002068-02-00	Sustainable Answer to the Fight against HIV/AIDS through the Strengthening of Local Entities and Community Response (SAFER) Total Global Aids (93.067)		3,272,549 3,543,585	1,501,841 1,501,841
	Complex Humanitarian Emergency and War-Related Injury Public Health Activities:				
93.269	6 NU2GGH001820-04-04	Improving Response to and Programming in Humanitarian Emergencies Total Complex Humanitarian Emergency and War-Related Injury Public Health Activities (93.269)		549 549	— —
93.094	Well-Integrated Screening and Evaluation for Women Across the Nation: 1509702	FY16 RGA-IRC Total Well-Integrated Screening and Evaluation for Women Across the Nation (93.094)	Utah Department of Health	(2,111) (2,111)	— —
	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations:				
93.898	1509702	FY16 RGA – IRC Amendment 4	Utah Department of Health	25,004	—
93.898	202700027	UCAN FY20 – International Rescue Committee Total Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations (93.898)	Utah Department of Health	10,853 35,857	— —
	Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security:				
93.318	6 NU2GGH001999-03-01	Global Emergency Response and Recovery Partner Engagement: Expanding Efforts and Strategies to Improve Rapid Response to Public Health Emergencies Globally		49,776	—
93.318	5 NU2GGH001813-03-00	Global Health Security Partnership Engagement: in Kenya		377,877	—
93.318	6 NU2GGH001999-02-02	Global Emergency Response and Recovery Partner Engagement: Expanding Efforts and Strategies to Improve Rapid Response to Public Health Emergencies Globally		380,476	—
93.318	5 NU2GGH001809-03	Global Health Security Partner Engagement: Expanding Efforts and Strategies to Protect and Improve Public Health Globally Total Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security (93.318)		511,967 1,320,096	— —
	Temporary Assistance for Needy Families:				
93.558	IOR-1913	TANF Case Management	Idaho Office For Refugees	52,698	—
93.558	N/A	Alameda County ES and VESL Services – North Region	Lao Family Community Development	218,845	—
93.558	N/A	Alameda County ES and VESL Services South Region	La Familia Counseling Service	179,819	—
93.558	16DWS0205	Extended Case Management for Refugees – Utah Arrivals Total Temporary Assistance for Needy Families (93.558)	Utah Department of Work Force Services	821,884 1,273,246	— —
	Refugee and Entrant Assistance State Administered Programs:				
93.566	ADES14-051745	Tucson Refugee Program	Arizona Department of Economic Security	31	—
93.566	N/A	Refugee Social Services Employment Services	Stanislaus County (ORR)	231,964	—
93.566	42700-040-0000050449	DFCS Refugee Assistance	Georgia Department of Human Services	31,211	—
93.566	1802NYSOC	Refugee Social Services Program		838	—
93.566	1703KSRGMA	Refugee Cash and Medical Assistance Program FY2017		(8,477)	—
93.566	31343ORS-15(E2)	Vocational English as a Second Language/Employment Services (VESU/ES)	Sacramento Employment and Training Agency	31	—
93.566	1702KRSOC	Refugee Social Services Program FY17		50,499	48,666
93.566	1703NRSOC	Refugee Social Services Program (RSS)		(1,435)	—
93.566	1707TXRCMA	Refugee Cash and Medical Assistance Program FY17		133	—
93.566	17ACTARSOC	Refugee Social Services Program FY17		611	68,988
93.566	1804NJRMA	Refugee Cash & Medical Assistance Program NJOR FY2018		103,968	68,988
93.566	1804NRSOC	Refugee Social Services Program FY 2018		760,715	446,559
93.566	1803KSRGMA	Refugee Cash and Medical Assistance Program FY2018		103,159	17,692

INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES

Schedule of Expenditures of Federal Awards

Year ended September 30, 2019

CFDA #	Federal/pass-through grantor identifying number/additional award number	Federal/pass-through grantor program title	Pass-through grantor, if applicable	Expenditures	Amount provided to subrecipients
93.566	1805KRSOC	Refugee Social Services Program FY18		\$ 424,003	284,456
93.566	1807TXRCMA	Refugee Cash & Medical Assistance Program FY18		21,101	5,894
93.566	18ACTXRSOC	Refugee Social Services Program FY18		366,655	164,859
93.566	551959 Amendment no. 2	Vocational English As Second Language Service (VESL) East Region	County of San Diego	86,493	—
93.566	551960 Amendment no. 2	Vocational English As Second Language Service (VESL) Central Region	County of San Diego	8,594	—
93.566	1613-74589	PRIME Services for Refugees	Washington State DSHS	7,124	—
93.566	18 IHGA 104348	Colorado Alliance for Refugee Empowerment and Success (CARES)	Colorado Department of Human Services	(1,375)	—
93.566	N/A	Refugee School Impact Grant – Highline School District	Highline School District	200	—
93.566	R0094731	Refugee School Impact Grant 2017-2018	Federal Way School District	11	—
93.566	156258	Refugee Health TB-IRC	Utah Department of Health	(12,384)	—
93.566	FIA/ORA-18-507	FY18 Refugee Transitional Cash Assistance	Maryland Department of Human Resources MORA Office	219,936	—
93.566	N/A	Refugee Social Services Employment Services Program	Catholic Charities, Diocese of Fort Worth	(1,497)	—
93.566	N/A	Refugee Social Services Social Adjustment Services Program	Catholic Charities, Diocese of Fort Worth	6	—
93.566	N/A	Refugee Cash Assistance Program	Catholic Charities, Diocese of Fort Worth	(32,442)	—
93.566	31343ORS-18	Vocational English as a Second Language/Employment Services (VESL/ES)	Sacramento Employment and Training Agency	304	—
93.566	N/A	Refugee School Impact Grant	Baltimore City Community College	174	—
93.566	HC980300	Refugee and Entrant Assistance	State of Idaho, Department of Health and Welfare	22,584	—
93.566	18-12-1-01-001-0	Refugee Social Services	Montana Department of Public Health and Human Services	224	—
93.566	551960 Amendment no 6	Vocational English-As-A-Second Language	County of San Diego	110,465	—
93.566	551959 Amendment no 4	Vocational English-As-A-Second Language	County of San Diego	473,119	—
93.566	42700-040-0000071497	FY19 Immigration, Employment, Social Adjustment, and Youth Services	Georgia Department of Human Services	490,582	—
93.566	42700-040-0000071477	Refugee School Impact Grant	Georgia Department of Human Services	124,000	—
93.566	FIA/RSS-19-500	Refugee Social Services Employment Program	Maryland Department of Human Resources MORA Office	340,929	—
93.566	FIA/RTEP-19-518	FY 2019 Refugee TANF Employment Program	Maryland Department of Human Resources MORA Office	151,529	—
93.566	CVS-17-072-04	Virginia Refugee Program Services	Virginia Department of Social Services	542,320	—
93.566	19IHGA112593	FY19 Colorado Alliance for Refugee Empowerment and Success (CARES)	Colorado Department of Human Services	1,131,113	—
93.566	LK192	Comprehensive Refugee Services – Leon County (Tallahassee), Florida	Florida Department of Children and Families	130,521	—
93.566	FIA/RSIG-19-496	FY19 Refugee School Impact Grant	Maryland Department of Human Resources MORA Office	101,440	—
93.566	FIA/RTCA 19-507	FY19 Refugee Transitional Cash Assistance	Maryland Department of Human Resources MORA Office	1,374,446	—
93.566	1907TXRCMA	Refugee Cash and Medical Assistance Program FY19		1,116,663	65,770
93.566	1903KSRCA	Refugee Cash and Medical Assistance Program FY19		1,380,396	125,857
93.566	1904NJRCA	Refugee Cash and Medical Assistance Program FY 2019		1,628,480	216,181
93.566	FIA/ECMP 19-514	Extended Case Management Program	Maryland Department of Human Resources MORA Office	133,741	—
93.566	MC_IRC_ESL_19	Refugee Employment Services (RES/VESL) FY19	County of Santa Clara	184,997	—
93.566	PO_IHGA_201900005071	Asylee Outreach Project	Colorado Department of Human Services	82,253	—
93.566	1613-74589	PRIME	Washington State DSHS	76,123	—
93.566	19ACTXRSOC	Refugee Support Services Program FY19		164,062	145,797
93.566	TD01-C00412GG-3410000	Refugee Social Services Program	New York State Office of Temporary & Disability Assistance	137,762	—
93.566	31343ORS-18E	RSS VESL/ES and ES	Sacramento Employment and Training Agency	477,171	—
93.566	N/A	RSIG School's Out Washington	Tukwila School District	50,000	—
93.566	N/A	Language Learning	Highline School District	47,500	—
93.566	R0097926	School's Out Refugee School Impact Grant (RSIG)	Federal Way School District	47,400	—
93.566	1904NJRCSOC	Refugee Support Services Program FY19		124,286	60,349
93.566	N/A	Refugee School Impact Program	Auburn School District	27,400	—
93.566	N/A	Refugee Support Services (RSS) – Social Adjustment Services (SAS_	Catholic Charities, Diocese of Fort Worth	250,362	—
93.566	IOR-1953	Youth Mentoring	Idaho Office For Refugees	19,999	—
93.566	N/A	Refugee Cash Assistance (RCA)	Catholic Charities, Diocese of Fort Worth	804,978	—
93.566	N/A	Refugee School Impact Grant	Baltimore City Community College	71,171	—
93.566	19-12-1-01-001-0	Refugee Social Services	Montana Department of Public Health and Human Services	64,800	—
93.566	156258	Refugee Health TB-IRC	Utah Department of Health	225,739	—
93.566	31343ORS-19	English Language Learner (ELL) Workforce Navigators	Sacramento Employment and Training Agency	68,979	—
93.566	FIA/RTEP-20-518	FY2020 Refugee TANF Employment Program	Maryland Department of Human Resources MORA Office	31,490	—
93.566	N/A	Refugee Social Services Employment Services	Stanislaus County	73,192	—
93.566	551959	Vocational English-as-a-Second-Language (VESL) Services	County of San Diego	11,196	—
93.566	CTR045475	Program Development – Refugee Resettlement Program Intensive Employment Services	Arizona Department of Economic Security	935	—
93.566	CTR045470	Program Development, Refugee Resettlement Program – Intensive Employment Services	Arizona Department of Economic Security	4,386	—
93.566	551960	Vocational English-as-a-Second-Language (VESL)	County of San Diego	691	—
		Total Refugee and Entrant Assistance State/ Replacement Designee Administered Programs (93.566)		14,659,575	1,651,679
	Matching Grant:				
93.567	1803NYRVMG	Voluntary Agencies Matching Grant Program FY 2018		3,702,700	—
93.567	1903NYRVMG	Voluntary Agencies Matching Grant Program FY 2019		5,035,070	—
		Total Refugee and Entrant Assistance Voluntary Agency Programs (93.567)		8,737,770	—



INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES

Schedule of Expenditures of Federal Awards

Year ended September 30, 2019

CFDA #	Federal/pass-through grantor identifying number/additional award number	Federal/pass-through grantor program title	Pass-through grantor, if applicable	Expenditures	Amount provided to subrecipients
Refugee and Entrant Assistance Discretionary Grants:					
93.576	90Z0118-01-00	Refugee Individual Development Accounts (IDA) Program in Phoenix and Tucson		\$ 84	—
93.576	N/A	Clarkston Food Initiative	Global Growers	12,640	—
93.576	90RP0110-02-00	FY18 IRC Preferred Communities	N/A	6,253	—
93.576	90ZR0037-02-00	Refugee Agricultural Partnership Program (RAPP) Sacramento	N/A	468	—
93.576	90RX0292-01-00	NJOR Refugee Health Promotion: New Jersey Refugee Wellness Project	N/A	753	—
93.576	90Z0118-02-00	Refugee Individual Development Accounts (IDA)-Program in Phoenix and Tucson	N/A	(7,863)	—
93.576	90RG0169-03-00	Refugee Family Child Care Microenterprise Development Program – The IRC in Phoenix	N/A	24,403	—
93.576	90RX0291-01-00	KSOR's Refugee Health Promotion Program	N/A	182	—
93.576	90RT0211-02-00	Targeted Assistance Grant Discretionary Program	N/A	22,351	20,123
93.576	90ZR0044-02-00	Refugee Agricultural Partnership Program (RAPP) Tucson	N/A	6	—
93.576	ADES18-184333	Refugee Program	Arizona Department of Economic Security	969	—
93.576	90RG0185-01-00	Refugee Micro-Enterprise Development Program in Atlanta	N/A	1,255	—
93.576	COZ1717	Refugee Social Services Program (RSSP)	New York State OTDA BRIA	8,571	—
93.576	TDA01-T00018GG-3410000	Refugee Health Promotion	New York State OTDA BRIA	17,485	—
93.576	IOR-1831	Career Pathway Navigators:Anti-Poverty Strategies for New Americans	Idaho Office For Refugees	27,555	—
93.576	186232	Refugee Health Promotion-International Rescue Committee-2018	Utah Department of Health	9,677	—
93.576	90RX0291-02-02	KSOR's Refugee Health Promotion Program		99,230	37,364
93.576	90RX0292-02-00	NJOR Refugee Health Promotion: New Jersey Refugee Wellness Project		108,848	19,000
93.576	90RP0110-03-00	FY19 Preferred Communities		2,130,996	—
93.576	90ZR0037-03-00	Refugee Agricultural Partnership Program (RAPP) Sacramento		121,322	240
93.576	90RG0185-02-00	Refugee Microenterprise Development Program in Atlanta		175,328	—
93.576	90RG0177-03-00	IRC Phoenix Refugee Microenterprise Development (MED) Program		199,283	—
93.576	90ZR0036-03-00	Refugee Agricultural Partnership Program (RAPP) Seattle		100,000	—
93.576	90Z0118-03-00	Refugee Individual Development Accounts (IDA) Program in Phoenix and Tucson		258,404	—
93.576	90ZR0039-03-00	Refugee Agricultural Partnership Program (RAPP) Charlottesville		99,999	—
93.576	90RB0052-01-00	Refugee Technical Assistance Program		1,230,734	225,318
93.576	90RG0173-03-00	IRC San Diego's Refugee Microenterprise Development Program		162,416	—
93.576	90ZR0044-03-00	Refugee Agricultural Partnership Program (RAPP) Tucson		99,605	—
93.576	ADES18-184327	Refugee Program	Arizona Department of Economic Security	1,182,708	151,486
93.576	90RG0200-01-00	IRC San Diego Assistance to Childcare Entrepreneurs		193,900	—
93.576	N/A	Refugee Career Pathways Project	Pars Equality Center	84,997	—
93.576	N/A	Saving Together Refugee IDA Program	Pars Equality Center	30,622	—
93.576	90ZM0012-01-00	The IRC in Northern California Refugee Career Pathways Program		221,917	—
93.576	186232	Refugee Health Promotion-International Rescue Committee		38,624	—
93.576	90RG0194-01-00	Refugee Family Child Care Microenterprise Development Program	Utah Department of Health	91,069	—
93.576	N/A	Refugees@Work Employment Training	Modesto City Schools	29,995	—
93.576	90RX0291-03-00	KSOR's Refugee Health Promotion Program		7,143	—
93.576	90RX0292-03-00	NJOR Refugee Health Promotion: New Jersey Refugee Wellness Project		11,595	66
Total Refugee and Entrant Assistance Discretionary Grants (93.576)				6,803,524	453,597
Refugee Entrant Assistance – Wilson/Fish Program:					
93.583	N/A	Wilson Fish Project	Catholic Charities	59	—
93.583	N/A	Wilson Fish Project	Catholic Charities	84,051	—
93.583	N/A	Wilson Fish Project	Catholic Charities	320,504	—
Total Refugee and Entrant Assistance Wilson/Fish Program (93.583)				404,614	—
Refugee and Entrant Assistance – Targeted Assistance:					
93.584	1702NJR TAG	Refugee Targeted Assistance Program		(46)	—
93.584	1702KSR TAG	Refugee Targeted Assistance Program		(408)	—
93.584	N/A	Targeted Assistance Grant (TAG)	Mayor's Office of Immigrant and Multicultural Affairs	322,977	—
93.584	919-001	Employment Services for Legal Refugees/Asylees in Montgomery and Prince George's Counties	Montgomery College	197,489	—
93.584	IOR-1923	Services to Recently Arrived Refugees	Idaho Office For Refugees	432,528	—
Total Refugee and Entrant Assistance – Targeted Assistance (93.584)				952,540	—
Social Services Block Grant:					
93.667	ADES 18-184333	Refugee Program	Arizona Department of Economic Security	323,965	—
Total Social Services Block Grant (93.667)				323,965	—
Service to Victims of a Severe Form of Trafficking:					
93.598	N/A	Trafficking Victim Assistance Program (TVAP)	US Committee for Refugees and Immigrants	6,946	—
93.598	90ZV0126-02-00	Northern California Rural Outreach and Capacity Building Project		139,512	24,777
93.598	N/A	Trafficking Victim Assistance Program (TVAP)	US Committee for Refugees and Immigrants	113,491	—
93.598	N/A	Trafficking Victim Assistance Program	US Committee for Refugees and Immigrants	51,495	—
Total Service to Victims of a Severe Form of Trafficking (93.598)				311,444	24,777

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**  
 Schedule of Expenditures of Federal Awards  
 Year ended September 30, 2019

CFDA #	Federal/pass-through grantor identifying number/additional award number	Federal/pass-through grantor program title	Pass-through grantor, if applicable	Expenditures	Amount provided to subrecipients
<b>Administration for Children and Families:</b>					
<b>Community Services Block Grant:</b>					
93.569	557905	Communities in Action Program-East Region	County of San Diego	\$ 98,146	—
93.569	18C313FSS	Community Services Block Grant	Sacramento Employment and Training Agency	36,710	—
93.569	N/A	EITC Tax Clinic Services	Jewish Family Service	32,655	—
93.569	557905	Communities in Action Program-East Region	County of San Diego	113,252	—
93.569	18C313FSSSE	Community Services Block Grant	Sacramento Employment and Training Agency	32,042	—
Total Administration for Children and Families (93.569)				<u>312,805</u>	<u>—</u>
<b>Assets for Independence Demonstration Program:</b>					
93.602	90EI0962-01-00	The IRC in Phoenix Individual Development Accounts Program		7,123	—
Total Assets for Independence Demonstration Program (93.602)				<u>7,123</u>	<u>—</u>
<b>Assistance for Torture Victims:</b>					
93.604	90ZT0198-01-00	Survivors of Torture (DS SOT) Grant Program		371,053	—
93.604	90ZT0204-01-00	Direct Services for Survivors of Torture		277,402	38,642
93.604	90ZT0174-02-00	Services for Survivors of Torture		154	—
Total Assistance for Torture Victims (93.604)				<u>648,609</u>	<u>38,642</u>
<b>Unaccompanied Alien Children Program:</b>					
93.676	N/A	Post Release and Home Study Services for Unaccompanied Alien Children	Heartland Human Care Services	306,444	—
93.676	N/A	Post Release & Home Study Services for Unaccompanied Children	Heartland Human Care Services	133,312	—
93.676	N/A	Post Release & Home Study Services for Unaccompanied Children	Heartland Human Care Services	62	—
Total Unaccompanied Alien Children Program (93.676)				<u>439,818</u>	<u>—</u>
<b>Teenage Pregnancy Prevention Program:</b>					
93.297	N/A	Innovation Next	National Campaign to Prevent Teen and Unplanned Pregnancy d/b/a Power to Decide	70,000	24,895
Total Teenage Pregnancy Prevention Program (93.297)				<u>70,000</u>	<u>24,895</u>
<b>Office of the Secretary:</b>					
93.088	1ASTWH160039-01-00	Female Genital Cutting (FGC) Community-Centered Health Care and Prevention Project	Family Health Centers of San Diego	15,000	—
Total Advancing System Improvements for Key Issues in Women's Health (93.088)				<u>15,000</u>	<u>—</u>
Total Programs – U.S. Department of Health and Human Services				<u>39,858,009</u>	<u>3,695,431</u>
<b>U.S. Department of Education (ED):</b>					
<b>Adult Education – State Grant Programs:</b>					
84.002A	N/A	Adult Education Integrated English Literacy & Civics Education (IELCE)	Technical College System of Georgia	103,934	—
84.002A	18-Multiple-V532-00	Workforce Innovation and Opportunity Act, Title II: Adult Education and Family Literacy Act	California Department of Education	26,439	—
84.002A	2019SCA-002	Prince George's County Construction Works Program	Employ Prince George's Incorporated/ Prince Prince George's County Economic Development Corporation	56,671	—
84.002A	N/A	Adult Education Integrated English Literacy & Civics Education (IELCE)	Technical College System of Georgia	33,527	—
Total Adult Education – Basic Grants to States (84.002)				<u>220,571</u>	<u>—</u>
84.287C	PS19-0146-16	English Language Learners' Homework Help Program	San Diego Unified School District	13,500	—
Total Twenty-First Century Community Learning Centers (84.287)				<u>13,500</u>	<u>—</u>
Total Programs – U.S. Department of Education				<u>234,071</u>	<u>—</u>
<b>U.S. Department of Agriculture:</b>					
10.168	16FMPPCA0004	Cultivate Sacramento		81,868	720
10.168	AM180100XXXG085	Farmers Market Promotion Program	Agricultural Marketing Service	82,199	—
Total Farmers Market Promotion Program (10.168)				<u>164,067</u>	<u>720</u>
10.170	181161	Specialty Crop Block Grant	Utah Department of Agriculture and Food	15,020	—
10.225	2014-33800-22389	Sunnyvale Market: Increasing Food Access and Entrepreneurship for Socially Disadvantaged Community Members and Producers		94,422	—
10.225	N/A	Community Food Project TA	Third Sector New England	6,864	—
10.225	2018-33800-28400	USDA NIFA Community Food Projects Competitive Grants Program IRC Phoenix		103,431	—
10.225	2018-33800-28396	The MAKE Garden Café Project		82,084	—
10.255	N/A	Bronx Canasta project	Mary Mitchell Family and Youth Center	19,822	—
Total Community Food Projects (10.225)				<u>306,623</u>	<u>—</u>
10.311	2915	Educational Tools and Methods for Beginning Refugee & Immigrant Farmers	Third Sector New England	4,269	—
10.311	201187-499	Expanding Farming Systems and Marketing Opportunities for Refugee and Native American Farmers in the Mountain West		89,971	—
10.311	2018-70017-28532	The Phoenix New Roots Beginning Farmer and Rancher Program	Utah State University	148,438	—
Total Beginning Farmer and Rancher Development Program (10.311)				<u>242,678</u>	<u>—</u>

INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES

Schedule of Expenditures of Federal Awards

Year ended September 30, 2019

CFDA #	Federal/pass-through grantor identifying number/additional award number	Federal/pass-through grantor program title	Pass-through grantor, if applicable	Expenditures	Amount provided to subrecipients
10.328	2018-70020-28857	IRC Tucson FSOP Program		\$ 70,901	—
10.328	2018-70020-28856	Immigrant Food Safety Project – Pilot Project		74,462	3,180
		Total National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program (10.328)		145,363	3,180
10.331	2015-70018-23342	Fresh Fund: Leveraging Investment for a Healthier Food System in Refugee and Immigrant Communities		8,065	—
10.331	2018-70025-28174	IRC in Phoenix' Healthy Food Access and Nutrition Project (HFAN)		116,511	—
10.331	N/A	California Nutrition Incentive Program	Ecology Center	17,592	—
		Total Food Insecurity Nutrition Incentive Grants Program (10.331)		142,168	—
10.460	00007962	Producing and Using Risk Management Educational Resources and Methods for Refugee Farmers	Third Sector New England	8,269	—
10.561	555350	Healthy Cities, Healthy Residents Project: Nutrition Education and Obesity Prevention	County of San Diego	98,494	—
10.561	FIA/IRC 19-005	Maryland Food Supplement Employment and Training (FSET) Program 2019	Maryland Department of Human Resources MORA Office	9,535	—
		Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (10.561)		108,029	—
10.575	CN-F2S-IMP-18-UT-1	IRC Salt Lake City Farm to School Program		90,816	—
		Total Programs – U.S. Department of Agriculture		1,223,033	3,900
	U.S. Department of Homeland Security (DHS):				
97.010	2016-CS-010-000013	FY2016 Citizenship & Integration Grant Program: Citizenship and Naturalization Application Services		3,409	—
97.010	17CICET00020	Citizenship Instruction and Naturalization Application Services		161,882	—
97.010	18CICET00088-01-01	IRC in Phoenix FY19 Citizenship and Assimilation Grant Program		165,050	—
97.010	18CICET00069-01-00	IRC Los Angeles Citizenship and Assimilation Grant Program		171,770	—
		Total Programs – U.S. Department of Homeland Security (97.010)		502,111	—
	Department of Housing and Urban Development (HUD):				
14.252	43809-0052	Camelback Corridor Connect Business	Local Initiatives Support Corporation	62,260	—
14.252	43809-0053	Department of Housing and Urban Development (HUD) Section 4 Grant Program Neighborhood Economic Development in C	Local Initiatives Support Corporation	7,362	—
14.252	43809-0048	LISC HUD Section 4 FY18	Local Initiatives Support Corporation	6,429	—
14.252	43809-0050	Camelback Corridor	Local Initiatives Support Corporation	(17)	—
		Total Section 4 Capacity Building for Community Development and Affordable Housing (14.252)		76,034	—
14.218	PS-FY19-027-01	Project CHOP	City of San Diego	67,832	—
14.218	CED-FY19-002-01	Low-income Entrepreneurship Assistance	City of San Diego	116,920	—
14.218	HCD19068CH	Community Development Block Grant Program	Salt Lake County	211,349	—
14.218	CED-FY20-005-02	FY20 – CED: Microenterprise Technical Assistance	City of San Diego	39,121	—
14.218	PS-FY20-023-01	Project CHOP	City of San Diego	23,112	—
14.218	HCD19068CS	Scaling SPICE: Leveraging a New, Expanded Facility to Increase Support for Diverse food in SLC	Salt Lake County	18,932	—
14.218	HCD19068CH	Homeownership Assistance Program	Salt Lake County	64,533	—
		Total Community Development Block Grants/Entitlement Grants (14.218)		414,002	—
		Total Programs – U.S. Department of Housing and Urban Development		490,036	—
	U.S. Department of Justice:				
	Office for Victims of Crime – Service for Trafficking Victims:				
16.026	2016-SI-AX-0004	Bridging the Gap Research Project		5,170	—
16.320	2015-VT-BX-K012	OVC FY 2015 Enhanced Collaborative Model to Combat Human Trafficking -The IRC is Seattle		85,803	75,819
16.320	2016-VT-BX-K042	Central Arizona United to Stop Exploitation (CAUSE) FY2016		299,547	148,783
16.320	2018-VT-BX-K063	Northern California Partnership against Trafficking		211,349	35,199
16.320	2018-VT-BX-K053	Tallahassee Comprehensive Services for Human Trafficking Survivors		52,694	12,787
16.320	2018-VT-BX-K073	Enhanced Collaborative Model Task Force To Combat Human Trafficking		155,206	—
16.320	2018-VT-BX-K050	IRC in Seattle FY18 Enhanced Collaborative Model Task Force to Combat Human Trafficking		147,869	14,089
16.320	2018-VT-BX-K035	Washington Anti-Trafficking Response Network (WARN)		136,939	22,212
16.320	20-228-0	Victims of Human Trafficking Task Force Project Services	Contra Costa County Employment and Human Services Department	5,623	—
		Total Services for Trafficking Victims (16.320)		1,095,030	308,889
16.575	F17-31119-753	SFY 2018 Language Bank Grant	Washington State Office of Crime Victims Advocacy	1,161	—
16.575	2018-288	Survivor of Human Trafficking	Arizona Department of Public Safety	11	—
16.575	2018-289	Victims' Advocate	Arizona Department of Public Safety	12	—
16.575	KI17 01 1233	Innovative Response to Marginalized Victims Program	California Governor's Office of Emergency Services	218,621	—
16.575	KI17 01 1231	Innovative Response to Marginalized Victims Program	California Governor's Office of Emergency Services	154,123	—
16.575	F17-31219-355	Culturally and Community Specific Services Initiative	Washington State Office of Crime Victims Advocacy	179,520	—
16.575	F17-31219-719	SFY 2019 Language Bank Grant Program	Washington State Office of Crime Victims Advocacy	11,397	—
16.575	19-31219-204	Human Trafficking Services and Outreach Grant	Washington State Office of Crime Victims Advocacy	180,392	—
16.575	1931219206	Labor Trafficking Services and Outreach Grant	Washington State Office of Crime Victims Advocacy	225,111	34,071
16.575	F17-31219-919	SFY19 Training Bank Grant Program	Washington State Office of Crime Victims Advocacy	4,997	—
16.575	2018-290	VOCA – Therapeutic Services	Arizona Department of Public Safety	181,077	—
16.575	2018-289	VOCA – Victim Advocacy	Arizona Department of Public Safety	91,203	—
16.575	2018-288	VOCA – Survivor of Human Trafficking	Arizona Department of Public Safety	54,755	—
16.575	XD18011231	Domestic Violence Housing First (XD) Program	California Governor's Office of Emergency Services	79,541	—

INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES

Schedule of Expenditures of Federal Awards

Year ended September 30, 2019

CFDA #	Federal/pass-through grantor identifying number/additional award number	Federal/pass-through grantor program title	Pass-through grantor, if applicable	Expenditures	Amount provided to subrecipients
16.575	XH18011231	Transitional Housing (XH) Program	California Governor's Office of Emergency Services	\$ 124,583	—
		Total Crime Victim Assistance (16.575)		1,506,504	34,071
16.582	2018-V3-GX-K056	Access to Trauma-informed Linguistically Appropriate Services (ATLAS)		53,554	—
		Total Programs –U.S. Department of Justice		2,660,258	342,960
	U.S. Department of Labor:				
	WIOA cluster:				
17.259	303-08	Connect2Work	San Diego Workforce Partnership	160,295	—
17.259	303-10	Connect2Work	San Diego Workforce Partnership	41,672	—
		Total WIOA Youth Activities (17.259)		201,967	—
17.258	303-09	ELL Workforce Navigator	San Diego Workforce Partnership	46,096	—
17.258	N/A	Seattle Workforce Development Council-King County Grant	YWCA Seattle King Snohomish	2,782	—
17.258	N/A	CWA ELL Co-enrollment Pilot TA	California Workforce Association	8,547	—
17.258	K9113029	Workforce Accelerator Fund 7.0	State of California	20,646	—
		Total WIOA Youth Activities (17.258)		78,071	—
		Total WIOA cluster		280,038	—
17.401	IL-26683-14-75-K-11-IRC	Engaged, Educated, Empowered, Ethiopian Youth Project (E4Y)	World Vision, Inc.	55,199	—
		Total U.S. Department of Labor		335,237	—
	Department of the Treasury:				
21.009	19VITA0181	Volunteer Income Tax Assistance (VITA) Matching Grant Program		44,012	—
21.009	N/A	Community Engagement-Volunteer Income Tax Assistance (VITA)	United Way of Greater Atlanta	2,500	—
		Total Volunteer Income Tax Assistance (VITA) Matching Grant Program (21.009)		46,512	—
21.020	N/A	CDFI Fund Program Development Services	The IRC's Center for Economic Opportunity	2,196	—
21.020	N/A	CDFI Fund Program Development Services	The IRC's Center for Economic Opportunity	12,500	—
		Total Community Development Financial Institutions Program (21.020)		14,696	—
		Total Programs – Department of the Treasury		61,208	—
	Small Business Administration:				
	Small Business Development Centers:				
59.037	IRC2018A	North San Diego Small Business Development Center	Southwestern Community College District	23,102	—
59.037	8030.18	Small Business Development Center	Southwestern Community College District	127,396	—
		Total Programs – Small Business Development Centers (59.037)		150,498	—
	Corporation for National & Community Service:				
	Social Innovation Fund:				
94.019	43809-0049	Bridges to Careers	Local Initiatives Support Corporation	72,822	—
		Total Social Innovation Fund (94.019)		72,822	—
	Volunteers in Service to America:				
94.013	16VSWKS001	AmeriCorps VISTA Support Grant		16,312	—
94.013	16VSWKS001	Kansas Refugee Economic Empowerment Project		26,399	—
		Total Volunteers in Service to America (94.013)		42,711	—
	Training and Technical Assistance:				
94.009	19TAHNY003	2019 CHC Surge Funding		287	—
		Total Training and Technical Assistance (94.009)		287	—
	AmeriCorps:				
94.006	14AFHUT0010013	AmeriCorps Program	State of Utah, Commission on Service and Volunteerism	3,781	—
94.006	N/A	NYC Civic Corps	NYC Service	1,908	—
94.006	16NDHNY002	AmeriCorps National Direct Program		(2,978)	—
94.006	16NDHNY002	AmeriCorps National Direct Program		283,003	—
94.006	N/A	NYC Civic Corps	NYC Service	14,067	—
		Total AmeriCorps (94.006)		299,781	—
		Total Programs – Corporation for National & Community Service		415,601	—
	USG Contracts:				
98.UNK	72066019C0003	Logistics and Administrative Support in North and South Kivu		\$ 34,978	—
98.UNK	49051	U.S. AID's Integrated Health Program	Abt Associates	1,872,102	—
98.UNK	PO16003468	Hygiene, Sanitation and Nutrition (HSAN)	FHI360	1,525,010	—
98.UNK	608000.08.16.001.subk.IRC	Solutions for Peace and Recovery (SPR)	Management Systems International	661,281	—
98.UNK	CN79901-IRC-001	Afghan Children Read	Creative Associates	881,906	—
98.UNK	1010-S16-001	U.S. AID Lowland Water, Sanitation and Hygiene Activity (Lowland WASH)	AECOM International Development, Inc.	3,021,431	—
98.UNK	17-330-0214747-52379L	Kenya Youth Workforce Program (KYWP)	RTI International	356,438	—
98.UNK	AID-660-C-13-0004	Empowering Adolescent Girls to Lead through Education (EAGLE)	FHI360	(444)	—
		Total USG – U.S. AID Contracts		8,452,702	—
		Total – federal expenditures		\$ 260,049,451	38,933,090

See accompanying notes to schedule of expenditures of federal awards.

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

Notes to Schedule of Expenditures of Federal Awards

Year ended September 30, 2019

**(1) Basis of Presentation**

The accompanying schedule of expenditures of federal awards presents the federal awards activity (including indirect cost recovery amounts) of International Rescue Committee, Inc. and its subsidiaries (IRC) for the year ended September 30, 2019. This schedule includes federal awards passed through states and other agencies and is prepared on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of IRC's consolidated financial statements.

**(2) Reconciliation to Consolidated Financial Statements**

The reconciliation of IRC's consolidated financial statements and the schedule of expenditures of federal awards is as follows (in thousands):

Grant and contract income:		
U.S. federal and local government agencies	\$	262,167
Less:		
Nonfederal awards included above		<u>(2,118)</u>
Total expenditures of federal awards	\$	<u><u>260,049</u></u>

**(3) Subrecipient Activity**

IRC is the subrecipient of federal funds, which are reported as pass-through funds on the schedule of expenditures of federal awards as the expense is incurred.

**(4) Indirect Cost Rate**

In connection with its ongoing relationship with United States Agency for International Development and the regulatory provisions for its negotiated indirect cost rate agreement, IRC has been involved in finalizing provisional rates each year. Provisional rates provided by the government are charged to the grants and adjusted in the period after the final rate is determined. IRC has not elected to use the 10-percent de minimis cost rate allowed under the Uniform Guidance.





KPMG LLP  
345 Park Avenue  
New York, NY 10154-0102

II-1

**Independent Auditors' Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of  
Financial Statements Performed in Accordance With  
Government Auditing Standards**

The Board of Directors  
International Rescue Committee, Inc.:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the consolidated financial statements of International Rescue Committee, Inc. and Subsidiaries (IRC), which comprise the consolidated balance sheet as of September 30, 2019, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated March 26, 2020. This report included an emphasis of matter paragraph relating to the adoption of Accounting Standards Update No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the consolidated financial statements, we considered IRC's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of IRC's internal control. Accordingly, we do not express an opinion on the effectiveness of IRC's internal control.

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 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 a timely basis. A significant deficiency is a 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether IRC's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of IRC's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering IRC's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KPMG LLP

March 26, 2020





**Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance, and Schedule of Computation of Indirect Cost Rates**

The Board of Directors  
International Rescue Committee, Inc.:

**Report on Compliance for Each Major Federal Program**

We have audited International Rescue Committee, Inc. and its subsidiaries' (IRC) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of IRC's major federal programs for the year ended September 30, 2019. IRC's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

*Management's Responsibility*

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

*Auditors' Responsibility*

Our responsibility is to express an opinion on compliance for each of IRC's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about IRC's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of IRC's compliance.

*Opinion on Each Major Federal Program*

In our opinion, International Rescue Committee, Inc. and its subsidiaries complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2019.

*Other Matters*

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2019-001 and 2019-002. Our opinion on each major federal program is not modified with respect to these matters.



IRC's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. IRC is also responsible for preparing a corrective action plan to address the audit findings included in our auditors' report. IRC's response and corrective action plan were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response or the corrective action plan.

### **Report on Internal Control Over Compliance**

Management of IRC is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered IRC's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of IRC's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2019-001 and 2019-002, that we consider to be significant deficiencies.

IRC's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. IRC is also responsible for preparing a corrective action plan to address the audit findings included in our auditors' report. IRC's response and corrective action plan were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response or the corrective action plan.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Schedule of Computation of Indirect Cost Rates**

We have audited the consolidated financial statements of IRC as of and for the year ended September 30, 2019, and have issued our report thereon dated March 26, 2020, which contained an unmodified opinion on those consolidated financial statements with an emphasis of matter paragraph regarding IRC's adoption of Accounting Standards Update No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial*



*Statements of Not-for-Profit Entities.* Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance, and the schedule of computation of indirect cost rates are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of computation of indirect cost rates are fairly stated in all material respects in relation to the consolidated financial statements as a whole.

KPMG LLP

June 1, 2020

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

Schedule of Findings and Questioned Costs

Year ended September 30, 2019

**(1) Summary of Auditors' Results**

- (a) Type of report issued on whether the consolidated financial statements were prepared in accordance with generally accepted accounting principles: **Unmodified**
- (b) Internal control deficiencies over financial reporting disclosed by the audit of the consolidated financial statements:
- Material weaknesses: **No**
  - Significant deficiencies: **None reported**
- (c) Noncompliance material to the consolidated financial statements: **No**
- (d) Internal control deficiencies over major programs disclosed by the audit:
- Material weaknesses: **No**
  - Significant deficiencies: **2019-001 and 2019-002**
- (e) Type of report issued on compliance for major programs: **Unmodified**
- (f) Audit findings that are required to be reported in accordance with 2 CFR 200.516(a): **2019-001 and 2019-002**
- (g) Major programs:

<u>CFDA</u>	<u>Program title</u>
U.S. Agency for International Development, including Office of Foreign Disaster Assistance: 98.001	U.S. AID Foreign Assistance for Programs Overseas
98.UNK	U.S. AID Lowland Water, Sanitation and Hygiene Activity (Lowland W ASH)
U.S. Department of State: Bureau of Population, Refugees and Migration (BPRM): 19.018	Resettlement Support Centers (RSCs) for U.S. Refugee Resettlement
19.511	Overseas Refugee Assistance Programs for East Asia
19.522	Overseas Refugee Assistance Programs for Strategic Global Priorities
U.S. Department of Health and Human Services: 93.567	Refugee and Entrant Assistance Voluntary Agency Programs

(Continued)

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

Schedule of Findings and Questioned Costs

Year ended September 30, 2019

(h) Dollar threshold used to distinguish between Type A and Type B programs: **\$3,000,000**

(i) Auditee qualified as a low-risk auditee: **Yes**

**(2) Findings Relating to the Consolidated Financial Statements Reported in Accordance with Government Auditing Standards**

None

**(3) Findings and Questioned Costs Relating to Federal Awards**

**Finding No. 2019-001**

**Period of Performance**

**Federal Program:**

Foreign Assistance for Programs Overseas

**CFDA Number:**

98.001

**Federal Agency:**

U.S. Agency for International Development (USAID), including Office of Foreign Disaster Assistance (OFDA)

**Federal Grant Numbers/Award Year:**

720FDA18CA00054 (9/5/18-12/31/19)

720FDA18GR00077 (6/1/18-5/31/19)

*Criteria:*

Under 2 CFR Section 200.309 states a non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance.

*Condition and Context:*

IRC's internal controls over costs charged to a Federal award include procedures to ensure costs incurred are during the period of performance. During our testwork over period of performance, we reviewed all transactions before the period of performance and after the period of performance for the above listed Federal grants. As a result of our testwork, we identified 6 costs incurred before the grant period and 5 costs incurred after the grant period.

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

## Schedule of Findings and Questioned Costs

Year ended September 30, 2019

*Effect:*

Costs were improperly charged to the grant.

*Cause:*

There are insufficient award management controls in place at the IRC field and headquarter (HQ) levels to ensure all expenses reported in interim and final financial reports are incurred within the performance period.

*Questioned Costs:*

Questioned costs were approximately \$1,000.

*Statistically Valid Sample:*

The sample was not intended to be, and was not, a statistically valid sample.

*Prior Year Finding:*

This is not a repeat finding.

*Recommendation:*

We recommend that IRC enhance its policies and procedures over period of performance to ensure costs are charged to grants during the period of performance.

*Views of Responsible Officials:*

While the impact of this deficiency was minimal, management agrees that more robust controls are needed to ensure all expenses recorded to awards are incurred during the performance period. The envisioned enhancements will not only achieve stronger compliance, but also better insight and analysis of full project costs. Effective with the June 2020 close and each following month, all IRC field offices will be required to utilize an analytic tool for all awards identifying all transactions in the general ledger that were recorded outside of the period of performance and make corrections when not justified. IRC/HQ Finance will replicate this same activity on a quarterly basis as an additional control.

**Finding No. 2019-002****Procurement****Federal Program:**

Overseas Refugee Assistance Programs for Strategic Global Priorities

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

Schedule of Findings and Questioned Costs

Year ended September 30, 2019

**CFDA Number:**

19.522

**Federal Agency:**

U.S. Department of State: Bureau of Population, Refugees and Migration (BPRM)

**Federal Grant Numbers/Award Year:**

SPRMCO18CA0098 (9/15/18-9/15/19)

*Criteria:*

Non-Federal entities other than States, including those operating Federal programs as subrecipients of States, must follow the procurement standards set out at 2 CFR sections 200.318 through 200.326. They must use their own documented procurement procedures, which reflect applicable state and local laws and regulations, provided that the procurements conform to applicable Federal statutes and the procurement requirements identified in 2 CFR part 200.

*Condition and Context:*

Uniform Guidance requires price or rate quotations from an adequate number of qualified sources for small purchases.

We selected eleven procurements, noting for one selection, the appropriate number of price or rate quotations were not obtained.

*Effect:*

IRC is not in compliance with the Uniform Guidance procurement standards.

*Cause:*

While IRC has robust procurement systems in place, the procurement of the questioned printing services was routed through IRC's affiliate in London, United Kingdom due to proximity and time frame for completion. The administrative support staff of the affiliate office was unaware of the procurement requirements resulting in the failure to receive bids ensuring best cost for product.

*Questioned Costs:*

Questioned costs were approximately \$10,000.

*Statistically Valid Sample:*

The sample was not intended to be, and was not, a statistically valid sample.

**INTERNATIONAL RESCUE COMMITTEE, INC. AND SUBSIDIARIES**

## Schedule of Findings and Questioned Costs

Year ended September 30, 2019

*Prior Year Finding:*

This is not a repeat finding.

*Recommendation:*

We recommend that IRC enhance its policies and procedures over procurements to ensure costs follow IRC's procurement policy in accordance with Uniform Guidance, and the sufficient number of price or rate quotations are obtained.

*Views of Responsible Officials:*

Management agrees that while the printed materials were needed and ultimately used to achieve program results, required Federal and IRC procurement protocols were not followed. Management is conducting an after-the-fact market survey to determine if the grant overpaid for the printing services and will refund the grant for any overpayment. Having an affiliated office conduct the procurement for a federally funded good or service on behalf of IRC is truly an exceptional circumstance and, as a result, procurement compliance protocols were not understood or followed. Going forward, IRC will update its framework agreements with its affiliates by strengthening procurement protocols and controls that are consistent with donor requirements thus preventing future exceptions.