



MEMORANDUM

DATE: July 11, 2019

TO: USAID/West Bank and Gaza Acting Mission Director, Courtney Chubb

FROM: USAID OIG Middle East and Eastern Europe (ME/EE) Regional Office,
USDH NFA Coordinator, Abdoulaye Gueye /s/

SUBJECT: Compliance Examination of BARD College's Prime Cooperative Agreement 294-A-12-00007 "Master of Arts in Teaching (MAT) Program" in West Bank and Gaza January 1, to December 31, 2016 (8-294-19-024-O)

This memorandum transmits the final compliance examination report on BARD College's prime cooperative agreement 294-A-12-00007 "Master of Arts in Teaching (MAT) Program in West Bank and Gaza, January 1, to December 31, 2016. USAID/West Bank and Gaza contracted with the independent certified public accounting firm Deloitte & Touche (M.E.) Ramallah, Palestine, to conduct the examination. The contract required the audit firm to perform the examination in accordance with generally accepted government auditing standards and USAID OIG Guidelines for Financial Audits Contracted by Foreign Recipients.¹

The audit firm stated that it performed the examination in accordance with generally accepted government auditing standards except that it did not participate in an external quality control review program that fully satisfies the requirements of the auditing standards. The audit firm explained that professional organizations West Bank and Gaza do not offer the program. The audit firm is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on BARD College's compliance with the award, laws, and regulations or

¹ On June 30, 2017, USAID OIG rescinded its Guidelines for Financial Audits Contracted by Foreign Recipients, recognizing the Agency's role to impose requirements on its implementing partners and contractors as a management function. This contracted audit, however, was initiated before that date and follows the Guidelines.

the effectiveness of its internal controls.²

The examination's objectives were to: (1) express an opinion on BARD College's compliance with the award terms and conditions; (2) provide reasonable assurance of detecting fraud, illegal acts, or violations of provisions of the award; and (3) evaluate BARD College's internal control over compliance. The examination objectives also included testing BARD College's compliance with Executive Order 13224 – Blocking Property and Prohibiting Transactions With Persons Who Commit, Threaten to Commit, or Support Terrorism. To answer the engagement objectives, the audit firm performed the subject examination engagement that covered the period from January 1, to December 31, 2016.

The auditors did not identify any material internal control weaknesses, or any material instances of noncompliance with the award terms, conditions, and applicable laws and regulations. The auditors also did not identify any material instances of noncompliance with Executive Order 13224.

The report does not contain any recommendations for your action.

We appreciate the assistance extended during the engagement.

OIG does not routinely distribute independent public accounting reports beyond the immediate addressees because a high percentage of these reports contain information restricted from release under the Trade Secrets Act, 18 U.S.C. 1905 and Freedom of Information Act Exemption Four, 5 U.S.C. 552(b)(4) (“commercial or financial information obtained from a person that is privileged or confidential”)

² We reviewed the audit firm's report for conformity with professional reporting standards. Our desk reviews are typically performed to identify any items needing clarification or issues requiring management attention. Desk reviews are limited to review of the audit report itself and excludes review of the auditor's supporting working papers; they are not designed to enable us to directly evaluate the quality of the audit performed.