



MEMORANDUM

DATE: October 21, 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: Closeout Audit of Locally Incurred Costs by Rostropovich-Vishnevskaya Foundation, Introduction of Rotavirus Vaccine for Children of the West Bank, Cooperative Agreement AID-294-G-16-00001, May 1, 2018 to January 31, 2019 (8-294-20-006-R)

This memorandum transmits the final closeout audit report on the locally incurred costs by Rostropovich-Vishnevskaya Foundation, Introduction of Rotavirus Vaccine for Children of the West Bank, Cooperative Agreement AID-294-G-16-00001, from May 1, 2018, to January 31, 2019. The auditee contracted with the independent certified public accounting firm of El Wafa Company to conduct the audit. The audit firm stated that it performed its audit in accordance with Generally Accepted Auditing Standards and Government Auditing Standards issued by the Comptroller General of the United States. However, it did not participate in an external quality control review program because West Bank and Gaza does not offer such a review program. The audit firm is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on Rostropovich-Vishnevskaya Foundation's fund accountability statement; the effectiveness of its internal control; or its compliance with the award, laws, and regulations.¹

The audit objectives were mainly to: (1) express an opinion on whether the fund accountability statement for the period from May 1, 2018 to January 31, 2019, was presented fairly, in all material respects; (2) evaluate Rostropovich-Vishnevskaya Foundation's internal controls; and (3) determine whether Rostropovich-Vishnevskaya Foundation complied with agreement terms and applicable laws and regulations, including compliance with Executive Order 13224 – Blocking

¹ 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 firm's supporting working papers; they are not designed to enable us to directly evaluate the quality of the audit performed.

Property and Prohibiting Transactions With Persons Who Commit, Threaten to Commit, or Support Terrorism. To answer the audit objectives, the audit firm examined the fund accountability statement and tested relevant balances, tested internal controls related to project activities, and performed tests for compliance. The audit covered \$17,724 for the period from May 1, 2018 to January 31, 2019.

The audit firm concluded that the fund accountability statement presented fairly, in all material respects, program revenues and costs incurred under the agreement for the period audited. The auditors did not identify any material internal control weaknesses, or any material instances of noncompliance with the agreement 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”).