



MEMORANDUM

DATE: July 28, 2021

TO: USAID/Jordan Mission Director, Sherry Carlin

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

SUBJECT: Audit of the Fund Accountability Statement of the Ministry of Education, Partnership for Education Project in Jordan, Implementation Letter 278-IL-DO3-EDY-MOE-04, June 4, 2018 to December 31, 2019 (8-278-21-039-N)

This memorandum transmits the final audit report of the fund accountability statement of the Ministry of Education, Partnership for Education project in Jordan, implementation letter 278-IL-DO3-EDY-MOE-04, from June 4, 2018 to December 31, 2019. USAID/Jordan contracted with the independent certified public accounting firm Deloitte & Touche (M.E.) Jordan to conduct the audit. The audit firm stated that it performed its audit in accordance with the 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 professional organizations in Jordan do 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 the auditee'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 audited was presented fairly, in all material respects; (2) evaluate the auditee's internal controls; and (3) determine whether the auditee complied with the agreement terms and applicable laws and regulations. To

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

answer the audit objectives, the audit firm performed the subject financial audit that covered \$1,989,892 for the period from June 4, 2018 to December 31, 2019.

The audit firm expressed an unmodified opinion on the fund accountability statement and did not identify any questioned costs. The audit firm did not identify any material weaknesses in the internal control system, or material instances of noncompliance with laws, regulations, and the agreement terms.

The report does not contain any recommendations for your action.

The 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").