



MEMORANDUM

DATE: August 5, 2021

TO: USAID/Jordan Mission Director, Sherry F. Carlin

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

SUBJECT: Agreed Upon Procedures Performed on the Government of Jordan Owned
Local Currency Trust Fund Managed by USAID/Jordan for the Fiscal Years Ended
September 30, 2019 and September 30, 2020 (8-278-21-002-O)

This memorandum transmits the final report on the agreed upon procedures performed on the Government of Jordan-owned local currency trust fund managed by USAID/Jordan for the fiscal years ended September 30, 2019 and September 30, 2020. USAID/Jordan contracted with the independent certified public accounting firm Nobani & Marouf, Assurance and Financial Advisory Services to conduct the engagement. The audit firm stated that it performed its engagement in accordance with the attestation standards established by the American Institute of Certified Public Accountants. The audit firm is responsible for the enclosed report and results expressed in it. We do not express an opinion or provide results related to the agreed upon procedures.¹

The engagement objective was to conduct agreed upon procedures review of USAID/Jordan's management of the Government of Jordan-owned local currency trust fund for the fiscal years ended September 30, 2019 and 2020 to determine whether the trust fund was managed in accordance with USAID's rules and regulations.

The audit firm noted one finding related to keeping the Authorized Certifying Officer as an authorized signatory on the trust fund's bank accounts after his terms of employment with USAID/Jordan ended. The audit firm said that management of USAID/Jordan agreed with the finding and provided them with actions taken to close the recommendation. The audit firm

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 engagement 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 engagement performed.

agreed with USAID's management response and adopted corrective procedure. The report and its appendices included personally identifiable information.

During our desk review, we noted a minor issue which the audit firm will need to address in future audit reports. We presented these issues in a memo to the controller, dated August 5, 2021.

The report does not contain any recommendations for your action.

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").