



## MEMORANDUM

**DATE:** September 14, 2021

**TO:** USAID/Jordan Mission Director, Sherry Carlin

**FROM:** USAID OIG Middle East and Eastern Europe (ME/EE) Regional Office, Supervisory Auditor, John Vernon /s/

**SUBJECT:** Closeout Audit of Fund Accountability Statement of Arabtech Jardaneh Engineers & Architects LTD., Water Sector Infrastructure Project in Jordan, Contract AID-278-C-15-00011, January 1, 2019 to June 28, 2020 (8-278-21-043-N)

This memorandum transmits the final closeout audit report of the fund accountability statement of Arabtech Jardaneh Engineers & Architects LTD., Water Sector Infrastructure project in Jordan, contract AID-278-C-15-00011, from January 1, 2019 to June 28, 2020. USAID/Jordan contracted with the independent certified public accounting firm Ernst & Young Jordan to conduct the audit. The audit firm states that it performed its audit in accordance with the Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States. However, it did not have an external quality control review program. The audit firm explained that Jordanian professional organizations 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 contract, laws, and regulations.<sup>1</sup>

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 contract terms and applicable laws and regulations. To answer the audit objectives, the audit firm performed the subject financial audit that covered \$1,133,389 from January 1, 2019 to June 28, 2020.

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<sup>1</sup> 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

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

The report does not include 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").