



OFFICE OF INSPECTOR GENERAL U.S. Agency for International Development

MEMORANDUM

DATE: October 25, 2022

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: Audit of the Schedule of Expenditures of The Independent Election Commission of Jordan, IEC Partnership Program in Jordan, Implementation letter 278-IL-DO2-IEC-IPP-01, January 1 to December 31, 2021 (8-278-23-001-R)

This memorandum transmits the final audit report on the schedule of expenditures of The Independent Election Commission of Jordan, IEC Partnership program in Jordan, implementation letter 278-IL-DO2-IEC-IPP-01, from January 1 to December 31, 2021. The auditee contracted with the independent certified public accounting firm Nobani & Marouf to conduct the audit. The audit firm stated that it performed the audit in accordance with USAID Financial Audit Guide for Foreign Organizations and U.S. Generally Accepted Government Auditing Standards issued by the comptroller General of the United States. However, it did not have a continuing education program that fully satisfies the requirements set forth in GAGAS and did not have an external quality control review program because professional organizations in Jordan do not offer such a 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 schedule of expenditures; the effectiveness of its internal controls; or its compliance with the award, laws, and regulations.¹

The audit objectives were mainly to: (1) express an opinion on whether the schedule of expenditures for the period audited was presented fairly, in all material respects; (2) evaluate

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.

the auditee's internal controls; and (3) determine whether the auditee complied with the award terms and applicable laws and regulations. To answer the audit objectives, the audit firm performed the subject financial audit that covered \$812,163 from January 1 to December 31, 2021.

The audit firm expressed an unmodified opinion on the schedule of expenditures and did not identify any questioned costs. The audit firm did not identify any material internal control weaknesses or any material instances of noncompliance with the agreement's terms, conditions and applicable laws and regulations.

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").