



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

MEMORANDUM

DATE: August 20, 2025

TO: USAID, Deputy Administrator for Management and Resources, Kenneth Jackson
USAID, Acting Chief Financial Officer, Douglas A. Pitkin

FROM: Middle East and Eastern Europe Regional Office, Audit Assistant Director, Esther Park /s/

SUBJECT: Audit of the Schedule of Expenditures of Ministry of Health in Jordan under Implementation Letters 278-IL-DO3-MOH-PHFP-01 and 278-IL-DO4-MOH-CPD-01, January 01, 2023, to December 31, 2023 (8-278-25-027-N)

This memorandum transmits the audit of the schedule of expenditures of the Ministry of Health (MOH) in Jordan under Implementation Letter 278-IL-DO3-MOH-PHFP-01 for Development Objective Agreement 278-CDCS-JORDAN-FY20-00, Partnership for Health and Family Planning (PHFP) Project, and under Implementation Letter 278-IL-DO4-MOH-CPD-01 for Development Objective Agreement 278-CDCS-JORDAN-FY20-00, Continuing Professional Development (CPD) Project, January 1, 2023, to December 31, 2023. USAID/Jordan contracted with the independent audit firm PKF Jordan (PKF) to conduct the audit. The audit firm stated it performed its audit in accordance with U.S. Government Auditing Standards. However, it did not have an external quality control review program that fully satisfies the standards' requirements. The audit firm explained that professional organizations in Jordan do not offer such a quality control 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 statement of expenditures, the effectiveness of its internal control, or its compliance with the awards, laws, and regulations.¹

The audit objectives were to (1) express an opinion on whether the schedule of expenditures presents fairly in all material respects; (2) evaluate MOH's internal controls; and (3) determine

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.

whether the recipient complied, in all material respects, with agreement terms. To answer the audit objectives the audit firm performed the subject financial audit that covered \$1,509,554 from January 1, 2023, to December 31, 2023.

The audit firm concluded that the schedule of expenditures presents fairly, in all material respects, for the period audited. The audit firm identified one significant deficiency in internal control related to the MOH's records and supporting documents. Although we are not making a recommendation for the significant deficiency noted in the report, we suggest that USAID/Jordan determine if the recipient addressed the issue noted. Additionally, the audit firm disclosed an instance of material noncompliance related to the submission of quarterly SF-425 financial reports.

To address the problems identified in the report, we recommend that USAID/Jordan:

Recommendation 1: Verify that Ministry of Health in Jordan corrects the instance of material noncompliance detailed on page 7 of the audit report.

We ask that you provide your written notification of actions planned or taken to reach management decision.

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"). In addition, USAID OIG has determined that this transmittal memo and the enclosed report are not subject to notification and reporting requirements under Section 5274 of the National Defense Authorization Act.²

² The James M. Inhofe National Defense Authorization Act for Fiscal Year 2023 Pub. L. No. 117-263, § 5274. Please direct related inquiries to oinotice_ndaa5274@usaid.gov.