



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

### MEMORANDUM

**DATE:** July 31, 2025

**TO:** USAID/West Bank and Gaza, Mission Director, Amy Tohill-Stull

**FROM:** Middle East and Eastern Europe Regional Office, Audit Director, Louis Duncan, Jr. /s/

**SUBJECT:** Examination of Society of Friends of the Edith Wolfson Medical Center's Compliance with Fixed Amount Award 72029422FA00001, Advanced Trauma Life Support Program in West Bank and Gaza, September 28, 2022, to December 31, 2023 (8-294-25-002-O)

This memorandum transmits the final examination report of Society of Friends of the Edith Wolfson Medical Center's compliance with the terms and conditions of fixed amount award 72029422FA00001, Advanced Trauma Life Support program in West Bank and Gaza, September 28, 2022, to December 31, 2023. USAID/West Bank and Gaza contracted with the independent audit firm Mazars to conduct the examination. The audit firm stated that it performed its examination in accordance with the attestation standards established by the American Institute of Certified Public Accountants and U.S. Government Auditing Standards. However, it did not have an external quality control review program as required by the U.S. Government Audit Standards. The audit firm explained that professional organizations in West Bank and Gaza 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 audit firm's examination of the effectiveness of its internal control or its compliance with the award, laws, and regulations.<sup>1</sup>

The examination objectives were to (1) determine whether Society of Friends complied, in all material respects, with the award specific terms and applicable laws and regulations, including compliance with Executive Order 13224 - Blocking Property and Prohibiting Transactions With Persons Who Commit, Threaten to Commit, or Support Terrorism and the prohibition on

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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.

paying value added tax (VAT) with USAID funds and (2) evaluate Society of Friends' internal controls. To answer the engagement objectives, the audit firm performed the subject examination that covered the period from September 28, 2022, to December 31, 2023.

The audit firm did not identify any material instances of noncompliance with the award terms, applicable rules, regulations, or Executive Order 13224. The audit firm identified no incidents of violation of VAT and customs duties requirements, including restrictions on taxing foreign assistance or customs duties of a foreign country. Additionally, Mazard did not identify any material weaknesses in internal control. However, the audit firm noted certain insignificant matters that were reported to the Society of Friends' management in a letter, dated September 24, 2024.

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"). 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.<sup>2</sup>

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<sup>2</sup> The James M. Inhofe National Defense Authorization Act for Fiscal Year 2023 Pub. L. No. 117-263, § 5274. Please direct related inquiries to [oignotice\\_ndaa5274@usaid.gov](mailto:oignotice_ndaa5274@usaid.gov).