



MEMORANDUM

DATE: January 15, 2020

TO: USAID/West Bank and Gaza Acting Mission Director, Courtney Chubb

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

SUBJECT: Close-Out Examination of the Jerusalem Princess Basma Center's Compliance With the Terms and Conditions of Fixed Amount Award 294-F-17-00005, Empowering Youth With Disability in West Bank and Gaza, September 20, 2017 to January 31, 2019 (8-294-20-012-O)

This memorandum transmits the final report on the close-out examination of the Jerusalem Princess Basma Center's compliance with the terms and conditions of fixed amount award 294-F-17-00005, "Empowering Youth with Disability" in West Bank and Gaza, from September 20, 2017 to January 31, 2019. USAID/West Bank and Gaza contracted with the independent certified public accounting firm El Wafa Company to conduct the examination. The audit firm stated that it performed its examination in accordance with U.S. Government Auditing Standards applicable to attestation engagements and the American Institute for Certified Public Accountants Statements on Standards for Attestation Engagements. However, it did not participate in an external quality control review program because West Bank and Gaza does 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 Jerusalem Princess Basma Center's internal control effectiveness or its compliance with the award, laws, and regulations. ¹

The audit objectives were mainly to: (a) determine whether Jerusalem Princess Basma Center complied, in all material respects, with the contract's specific terms and applicable laws and regulations including compliance with Executive Order 13224 – Blocking Property and

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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 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

Prohibiting Transactions With Persons Who Commit, Threaten To Commit, or Support Terrorism; (b) evaluate and obtain a sufficient understanding of Jerusalem Princess Basma Center's internal controls related to compliance; and (c) provide reasonable assurance of detecting fraud, illegal acts, or violations of provisions of the contract. To answer the audit objectives, the audit firm performed the subject examination that covered the period from September 20, 2017 to January 31, 2019.

The audit firm did not identify any material internal control weaknesses, or any material instances of noncompliance with the contract's terms, conditions and applicable laws and regulations. The auditors did not identify material instances of noncompliance with the Executive Order 13224.

The report does not include any recommendations for your action.

We appreciate the assistance extended during the engagement.

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