



MEMORANDUM

DATE: November 2, 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: Audit of the Schedule of Expenditures of the Independent Election Commission of Jordan, Implementation Letter 278-IL-DO2-IEC-IPP-01, April 16, 2019 to December 31, 2020 (8-278-22-003-N)

This memorandum transmits the final audit report of the schedule of expenditures of the Independent Election Commission of Jordan, implementation letter 278-IL-DO2-IEC-IPP-01 from April 16, 2019 to December 31, 2020. USAID/Jordan contracted with the independent public accounting firm Nobani & Marouf to conduct the audit. The audit firm stated that it performed its audit in accordance with the Government Auditing Standards issued by the Comptroller General of the United States and USAID Financial Audit Guide for Foreign Organizations. However, it did not have an external quality control review program or a continuing education program that fully satisfies the standards' requirements. The audit firm explained that professional organizations in Jordan do not offer such an external 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 schedule of expenditures; the effectiveness of its internal control; or its compliance with the award, laws, and regulations.¹

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

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.

(2) evaluate 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 \$4,997,564 for the period from April 16, 2019 to December 31, 2020.

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 laws, regulations, and the award terms.

During our desk review, we noted an issue which the audit firm should address in future audit reports. We presented this issue in a memo to the controller dated November 2, 2021.

The report does not contain any recommendations for your action.

The 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").