



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

### MEMORANDUM

**DATE:** March 28, 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 Questscope Under Multiple Awards in Jordan, September 9, 2019 to March 31, 2021 (8-278-22-016-N)

This memorandum transmits the final audit report of the Schedule of Expenditures of Questscope under the following awards:

Award Name (Type)	Award Number	Period	Sub-implementer
USAID Non-Formal Education Program (Cooperative agreement)	AID-278-A-16-00001	January 1, 2020 to December 31, 2020	n/a
Providing Humanitarian Assistance to Conflict Affected Communities and IDP's (Close out) (Cooperative agreement)	720FDA19CA00048	September 9, 2019 to March 31, 2021	Syrian Society for Social Development

USAID/Jordan contracted with the independent certified public accounting firm bakertilly to conduct the audit. The audit firm stated that it performed its audit in accordance with U.S. Government Auditing Standards issued by the Comptroller General of the United States. However, it did not participate in an external quality control review program. The audit firm said that Jordan 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

auditee's schedule of expenditures; the effectiveness of its internal control; or its compliance with the awards, laws, and regulations.<sup>1</sup>

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 the auditee's internal controls; and (3) determine whether auditee complied with the awards terms and applicable laws and regulations. To answer the audit objectives, the audit firm performed the subject financial audit the covered \$3,332,235 for the period from September 9, 2019 to March 31, 2021.

The audit firm concluded that the schedule of expenditures presented fairly, in all material respects, program revenues and costs incurred under the awards for the period audited and did not identify any questioned costs. The audit firm did not identify any material weaknesses in internal control or any material instances of noncompliance. During our desk review, we noted issues which the audit firm should address in future audit reports. We presented these issues in a memo to the USAID/Jordan Controller dated March 28, 2022.

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").

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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.