



# OFFICE OF INSPECTOR GENERAL

## U.S. Agency for International Development

### MEMORANDUM

**DATE:** March 23, 2023

**TO:** USAID/Jordan Mission Director, Sherry Carlin

**FROM:** USAID OIG Middle East and Eastern Europe (ME/EE) Regional Office, Assistant Audit Director, David Clark /s/

**SUBJECT:** Close-out Audit of the Schedule of Expenditures of Bidaya Corporate Communications, Outreach and Communication Services Project in Jordan, Contract AID-278-C-17-00002, January 1, 2021, to July 31, 2022 (8-278-23-011-N)

This memorandum transmits the final close-out audit report of the schedule of expenditures of Bidaya Corporate Communications, Outreach and Communication Services project in Jordan, contract AID-278-C-17-00002, from January 1, 2021, to July 31, 2022. USAID/Jordan contracted with the independent audit firm Deloitte & Touche (M.E.) to conduct the audit. The audit firm stated that it performed its audit in accordance with U.S. Government Auditing Standards. However, it did not participate in an external quality control review program because professional organizations in Jordan do 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 award, laws, and regulations.<sup>1</sup>

The audit objectives were 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 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 \$2,057,701 for the period from January 1, 2021, to July 31, 2022.

The audit firm concluded that except for scope limitation related to not having an external quality control review, the schedule of expenditures presented fairly, in all material respects, program revenues and costs incurred under the award for the audited period and did not

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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.

identify any questioned costs. The audit firm did not identify any material weaknesses in internal control, or any material instances of noncompliance with laws, regulations, and the agreement terms. The report included Personally Identifiable Information in Annex I of the report.

During our desk review, we noted minor issues which the audit firm will need to address in future audit reports. We presented these issues in a memo to the controller dated March 23, 2023.

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").