To the Management of
The Ministry of Education and Higher Education - Ramallah

Dear Sirs/Madams,

Management Letter/report
Audit of “Additional Financing for the Teacher Education Improvement- TF0A1241”
Project financial statements for the year ended December 31, 2016

We have concluded our audit of the above-mentioned Project, funded by International Development Association (hereinafter “IDA”) and implemented by the Ministry of Education and Higher Education for the year ended December 31, 2016. The purpose of this letter is to set the points, which came to our attention during our audit work, if any. Our objective is to use our knowledge of the Ministry of Education and Higher Education gained during our routine audit work to make useful comments and suggestions for you to consider, and follow up on comments we made during prior period audit, if any.

It should be appreciated that our routine audit work is designed to enable us to form an opinion on the Project financial statements and its should not be relied upon to disclose all irregularities that may exist nor to disclose errors that are not material in relation to those financial statements of the Ministry of Education and Higher Education taken as a whole.

During the course of our audit of the Project accounts, no material weaknesses came to our attention. Accordingly, we raise no findings in this management letter.

If you wish to discuss the contents of our letter in greater detail or would like more information please do not hesitate to contact me.

Yours faithfully,

Suleiman & Co. – Certified Public Accountants

Ismail Suleiman
License number 131/2000
Ramallah: May 1, 2017