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9 September 2023

VIA ELECTRONIC MAIL TO Julian.Wilson@budget.senate.gov

The Honorable Charles E. Grassley
United States Senate
Washington, DC 20510

Dear Senator Grassley,

Thank you for your letter dated August 11, 2023, delivered via electronic mail. Per further discussions with your staff, we appreciate the extension of the original deadline for our reply.

I am replying on behalf of World Vision International (WVI) and World Vision Inc (WVUS).¹ We welcome this opportunity to provide you with further information on the matter of Mohammad El Halabi. His seven-year-long incarceration and trial in Israel, based on events in 2016 and earlier, are still ongoing. We also welcome the opportunity to provide you with further information about our recent and ongoing efforts to strengthen our internal controls.

In the matter of Mr. El Halabi, we have seen no substantive evidence that any of our resources were diverted or otherwise misused. Indeed, the evidence strongly indicates that there has been no diversion, a conclusion shared by most close observers of his case, including forensic investigators, donor governments, United Nations agencies, human rights organizations, and investigative reporters.

On the specific questions you have asked:

1. In 2016, following the announcement of the charges against Mr. El Halabi, WV engaged the law firm DLA Piper, assisted by an advisory firm, to conduct a forensic investigation of our operations in Gaza and the activity of Mr. El Halabi. At that time we also provided verbal briefings to the staffs of the House and Senate foreign affairs and appropriations committees about our planned actions. The contractual terms provided by the external firms for that engagement restrict the distribution of any final report, allowing for copies of the report to be provided to certain agencies of the governments of Australia, Canada, Germany, the UK, and the US. Pursuant to those terms, a copy of the final report was provided to the US State Department and to the US Agency for International Development (USAID).

¹ The terms "WV" or "World Vision" will be used herein to describe both entities collectively, except where specific WVI or WVUS designations are useful.

All of those governments were given the opportunity to participate in defining the terms of the investigation, and received periodic briefings from the investigators while the investigation was in process. When the investigation was completed in July 2017, in addition to receiving copies of the final report, those governments were given an opportunity for further briefings and questions/answers with the investigators. For the USG, representatives from the State Department and the USAID Office of Inspector General participated in such briefings and questions/answers. All of those government entities were satisfied with the outcome of the investigation and the briefings, made no request that any of their grant funds be repaid, and continue to fund WV.

In addition, in July 2017 we provided a briefing on the scope of the investigation and its findings to staff of the House Foreign Affairs Committee, and offered such a briefing to staff of the Senate Foreign Relations Committee. The lead investigator from DLA Piper in 2017 is available to provide a similar in-depth briefing to your staff.

2. To the best of our information and belief, no money received from USAID or other USG agencies, nor any other WV funds or resources, were stolen, embezzled or otherwise misappropriated by Mr. El Halabi. We are available to provide you a verbal briefing of our understanding of the evidence (or lack thereof) introduced in the trial of Mr. El Halabi.

We have seen no substantive evidence of any such misappropriation. The external forensic investigation that we commissioned found no diversion of funds. Although the investigation noted areas that could be improved, we have addressed every recommendation to help strengthen our controls and reduce even the potential for misuse of funds. Special Rapporteurs to the United Nations Office of the High Commissioner for Human Rights,² and several investigative reporters for prominent global media outlets³ have also publicly expressed concerns about the lack of credible evidence against Mr. El Halabi. As noted above, all of our donor governments who received a copy of the investigation report and participated in briefings on the outcome of the investigation continue to fund us.

In situations where we have reason to believe an employee has stolen money or other resources, we cooperate fully with the authorities in prosecuting such a person. One of the most prominent examples of that, involving USG resources in Liberia, was resolved in 2010, as described in this Department of Justice [release](#).

3. WV has extensive risk-based controls and systems designed to give assurance that all of our funds and resources are spent as intended, not diverted for any purposes. Although no organization's controls are infallible, we transparently report on fraud incidents. However, we have seen no substantive evidence that any of our funds or resources in our Gaza program were diverted by Mr. El Halabi or by anyone else. Nevertheless, because we are committed to constant improvement in our systems, we asked that the external investigation of his alleged actions also assess the internal controls of our Jerusalem-West Bank-Gaza operations, and make recommendations for improving them. That review found several areas that could be improved to help reduce the potential for fraud, and we diligently addressed every recommendation in order to further strengthen those controls. The process of addressing

² <https://www.ohchr.org/en/press-releases/2023/09/israel-un-experts-seek-justice-imprisoned-palestinian-aid-worker-mohammed-el>

³ See, e.g., Joe Dyke, *Has a Lone Palestinian Aid Worker Been Falsely Accused of the Biggest Aid Money Heist in History?*, THE GUARDIAN (Aug. 19, 2021), available at <https://www.theguardian.com/world/2021/aug/19/aid-worker-mohammed-el-halabi-gaza-israel-trial-largest-theft-aid-money-history>

those recommendations included regular briefings to the government agencies that received copies of the report.

At a more general global level, our controls/systems start with high level anti-fraud and sanctions compliance policies, setting a strong tone at the top. They then flow down to detailed requirements and processes for procurement transactions, hiring processes, conflicts of interest, engagement of partners, blocked parties screening, etc. Anti-fraud and compliance training is regularly provided to staff around the globe. Implementation of these processes is scrutinized on an ongoing basis by a robust and independent Global Internal Audit department, which fully complies with the Professional Standards of the Institute of Internal Auditors (as the DOJ release linked above notes, the Liberia matter was first flagged by our internal audit team). Reports from Internal Audit are distributed to senior management and to our external auditors, and summaries of audit findings and issues are regularly presented to the Audit Committees of the WVI and WVUS boards of directors. Our internal investigations and audits usually result in recommendations to improve controls, implementation of which are tracked.

We have a global “whistleblower” mechanism that receives complaints and allegations from persons throughout our global operations. Such matters are reviewed by a senior team and assigned for investigation as appropriate. Our Global Internal Investigations Unit, which reports to Global Internal Audit, employs several full-time professional investigators, and regularly engages with the Inspector General Offices at major donors such as USAID, the World Food Programme, and the Global Fund to Fight AIDS, Tuberculosis and Malaria. We also are transparent in reporting fraud matters that we discover, in our annual Global Accountability Report, the most recent of which is found at this [link](#) (see page 9).

We maintain a posture of constantly seeking improvement in these controls, including addressing observations from your staff. In summary, over the last 3 years we conducted a holistic review of our vetting systems to ensure our internal controls are robust and fundamentally sound. To strengthen our vetting processes, we reexamined and revised our longstanding blocked parties screening programs and sanctions compliance programs. This included a Lean Six Sigma review of our partnering processes to guide an update of our partnering policy to strengthen our risk based due diligence and research controls. This has resulted in amendments to our policies and procedures, enhanced training for staff, enhanced monitoring of processes (including by Global Internal Audit), and software improvements to provide automated continuous blocked parties screening in vendor and grant processes. To strengthen our compliance function, we hired personnel certified in anti-money laundering with sanctions expertise, developed global dashboard monitoring on vetting, and developed escalation protocols on sanctions compliance questions. On the broader sanctions compliance front, we have attended several roundtables hosted by the Treasury Department Office of Foreign Assets Control, instituted a Compliance Industry Forum with peer organizations to share learnings, and regularly consult with expert outside counsel on sanctions issues that arise.

4. WV has not restarted Gaza operations. We have had no operations there since stopping them in 2016, and have no current plans to further operate there.

5. In accordance with the mandatory indemnification provisions in the WVI Bylaws, and as provided for in the relevant provisions of the California Corporations Code, WVI has advanced defense costs to Mr. El Halabi’s lawyers. No USAID or other USG funds were used for these advances. His case is still in process, with his appeal pending.

6. Attached is a list of WV’s subrecipients of USG funding for the last two fiscal years.

Thank you again for the opportunity to respond to your questions on this important matter. World Vision shares your commitment to preventing the use of humanitarian assistance for inappropriate purposes, and we hope this letter has addressed any concerns you may have.

Sincerely,

A handwritten signature in dark ink, appearing to read "Andrew Morley". The signature is fluid and cursive, with a large, sweeping "M" and "V" at the end.

Andrew Morley
President and CEO, World Vision International

CC: Edgar Sandoval, President and CEO, World Vision Inc.
Tim Burgett, General Counsel and Chief Legal Officer, World Vision International
John Shunk, Senior Vice President and Chief Legal Officer, World Vision Inc.