



## MEMORANDUM

**DATE:** July 15, 2019

**TO:** USAID/West Bank and Gaza, Acting Mission Director, Courtney Chubb

**FROM:** USAID OIG Middle East and Eastern Europe (ME/EE), Cairo Suboffice, USDH NFA Coordinator, Abdoulaye Gueye /s/

**SUBJECT:** Closeout Compliance Examination of Dimensions Company for Administrative and Financial Consulting (Dimension), Subcontract FFPS-294-C-00-08-00225-00-07 Under Chemonics Contract 294-C-00-08-00225-00, "Palestinian Health Sector Reform and Development Project," January 1, 2014 to November 6, 2014 (8-294-19-025-O)

This memorandum transmits the final examination report on the closeout compliance examination of Dimensions Company for Administrative and Financial Consulting (Dimension), subcontract FFPS-294-C-00-08-00225-00-07 under Chemonics contract 294-C-00-08-00225-00, "Palestinian Health Sector Reform and Development Project," January 1, 2014 to November 6, 2014. Chemonics contracted with the independent certified public accounting firm Ernst and Young to conduct the audit.

The audit firm states that it performed its examination in accordance with generally accepted government auditing standards except that the audit firm did not have an external quality control review by an unaffiliated audit organization since no such program is offered by professional organizations in West Bank and Gaza. The audit firm is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on Dimension's internal controls effectiveness or its compliance with the award, laws, and

regulations.<sup>1</sup>

The examination objectives were mainly to (1) express an opinion on the contractor's compliance with the sub-contract's terms and conditions, including compliance with Executive Order 13224—Blocking Property and Prohibiting Transactions With Persons Who Commit, Threaten to Commit or Support Terrorism; and (2) provide reasonable assurance of detecting fraud, illegal acts, or violations of provisions of the sub-contract. To answer the examination objectives, the audit firm performed the subject examination engagement for the period from January 1, 2014 to November 6, 2014.

The auditors concluded that Dimensions complied, in all material respects, with the compliance requirements and did not identify any deficiencies in internal control over compliance. The auditors also did not identify any material instances of noncompliance with Executive Order 13224. In addition, the auditors submitted a management letter with the report.

The report does not contain any recommendations for your action.

We appreciate the assistance extended during the engagement.

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.