



MEMORANDUM

DATE: March 5, 2020

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

FROM: USAID OIG Middle East and Eastern Europe (ME/EE) Regional Office, USDH NFA Coordinator, John Vernon /s/

SUBJECT: Closeout Examination of Consulting Engineering Center- Sajidi and Partners, Delivery Orders 42 and 47 Under Prime Award 294-I-00-10-00205-00, Infrastructure Needs Program II in West Bank and Gaza, January 28 to August 8, 2016 (8-294-20-020-O)

This memorandum transmits the final report on the closeout examination of Consulting Engineering Center- Sajidi and Partners (CEC) compliance with terms and conditions of Delivery Orders 42 and 47 under prime, Black and Veatch Special Projects Corporation, Indefinite Quantity Contract Number 294-I-00-10-00205-00, Infrastructure Needs Program II in West Bank and Gaza from January 28 to August 8, 2016. The Black and Veatch Special Projects Corporation contracted with the independent certified public accounting firm El Wafa Company for Financial Consulting and Accounting Services to conduct the examination. The audit firm stated that it performed the examination in accordance with U.S. Government Auditing Standards for attestation engagements and the attestation standards established by the American Institute for Certified Public Accountants. However, it did not participate in an external quality control review program because West Bank and Gaza 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 CEC's internal control effectiveness or its compliance with the awards terms, laws, and regulations.¹

The engagement objectives were mainly to: (1) determine whether CEC complied, with the terms and conditions of the awards and applicable laws and regulations including compliance

¹ 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 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 engagement performed.

with Executive Order 13224 – Blocking Property and Prohibiting Transactions with Persons who commit, Threaten to Commit, or Support Terrorism; (2) provide reasonable assurance of detecting fraud, illegal acts, or violations of provisions of the awards; and (3) evaluate CEC’s internal controls over compliance. To answer the engagement objectives, the audit firm performed the subject examination that covered the period from January 28 to August 8, 2016.

The auditors did not identify any material internal control weaknesses and didn’t identify any material instances of noncompliance with the awards’ terms, conditions and applicable laws and regulations. Further, the auditors did not identify material instances of noncompliance with Executive Order 13224.

The report does not include 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”).