



OFFICE OF INSPECTOR GENERAL U.S. Agency for International Development

MEMORANDUM

DATE: November 15, 2021

TO: USAID/West Bank and Gaza Mission Director, Aler Grubbs

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

SUBJECT: Closeout Audit of USAID Resources Managed by AECOM Technical Services Inc.,
USAID West Bank and Gaza Architecture and Engineering Services Project,
IDIQC AID-294-I-16-00001 and TO AID-294-TO-16-00007, February 1 to
September 29, 2019 (8-294-22-005-R)

This memorandum transmits the final audit report of the Schedule of Expenditures of Federal Awards of AECOM Technical Services Inc. under Indefinite Delivery Indefinite Quantity Contract number AID-294-I-16-00001 and Task Order number AID-294-TO-16-00007, USAID West Bank and Gaza Architecture and Engineering Services project from February 1 to September 29, 2019. AECOM Technical Services Inc. contracted with the independent certified public accounting firm Mazars to conduct this audit. The audit firm stated that it performed its audit in accordance with Government Auditing Standards issued by the Comptroller General of the United States. 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 the auditee's Schedule of Expenditures of Federal Awards; the effectiveness of its internal control; or its compliance with the award, laws, and regulations.¹

The audit objectives were mainly to: (1) express an opinion on whether the Schedule of Expenditures of Federal Awards 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 award terms and applicable laws and regulations. To answer the audit objectives,

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 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.

the audit firm performed the subject financial audit that covered \$489,479 for the period from February 1 to September 29, 2019.

The audit firm expressed an unmodified opinion on the fund accountability statement and did not 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 audit firm also did not identify any material instances of noncompliance with Executive Order 13224.

During our desk review, we noted a minor issue which the audit firm would need to address in future audit reports. We presented this issue in a memo to the controller dated November 15, 2021.

The report does not contain any recommendations for your action.

The 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").