



# OFFICE OF INSPECTOR GENERAL

## U.S. Agency for International Development

### MEMORANDUM

**DATE:** June 05, 2024

**TO:** USAID/West Bank and Gaza Mission Director, Amy Tohill-Stull

**FROM:** Middle East and Eastern Europe Regional Office, Audit Director,  
Louis Duncan, Jr. /s/

**SUBJECT:** Close-out Examination of Future Bridge Co. for Engineering & General Contracting 's Compliance with the Terms and Conditions of multiple awards in West Bank and Gaza, October 24, 2021, to November 6, 2022 (8-294-24-002-O)

This memorandum transmits the final close-out examination report on Future Bridge Co. for Engineering & General Contracting 's compliance with terms and conditions of multiple awards in West Bank and Gaza, from October 24, 2021, to November 6, 2022.

Award Name (Type)	Award Number	Period	Subimplementer
Palestinian Community Infrastructure Development Program (subcontract)	CD7- SA-GS-114	October 24, 2021 - August 31, 2022	Future Bridge Co. for Engineering & General Contracting
Palestinian Community Infrastructure Development Program (subcontract)	CD7-SA-GS-121	June 9 - November 6, 2022	Future Bridge Co. for Engineering & General Contracting

USAID/West Bank and Gaza contracted with the audit firm Deloitte & Touche (M.E.) to conduct the examination. The audit firm stated it performed the examination in accordance with attestation standards established by the American Institute of Certified Public Accountants and U.S. Government Auditing Standards. However, it did not have an external quality control review program because professional organizations in West Bank and Gaza do 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 Auditee's internal control effectiveness or its compliance with the award, laws, and regulations.<sup>1</sup>

<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 examination engagement 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 examination engagement performed.

The examination objectives were to (1) determine whether the awardee complied with the terms and conditions of the sub-contracts 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-contracts. To answer the engagement objectives, the audit firm performed the subject examination for the period from October 24, 2021 to November 6, 2022.

The auditors did not identify any material instances of noncompliance with the awards' terms, conditions, USAID Assistance and Acquisition Procurement Directives, and notices, and did not identify any material instances of noncompliance with mission order number 21, related to Executive Order 13224. Furthermore, the auditors did not identify any material weaknesses in internal control.

The report does not include any recommendations for your action.

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"). In addition, USAID OIG has determined that this transmittal memo and the enclosed report are not subject to notification and reporting requirements under Section 5274 of the National Defense Authorization Act.<sup>2</sup>

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<sup>2</sup> The James M. Inhofe National Defense Authorization Act for Fiscal Year 2023 Pub. L. No. 117-263, § 5274. Please direct related inquiries to [oignotice\\_ndaa5274@usaid.gov](mailto:oignotice_ndaa5274@usaid.gov).