



## MEMORANDUM

**DATE:** September 30, 2019

**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, Abdoulaye Gueye /s/

**SUBJECT:** Closeout Examination of Dar Al-Bena for Trading and General Contracting Company's Compliance With Terms and Conditions of Sub-contract CD4-WS-NWB-096, Under Palestinian Community Infrastructure Development Program in West Bank and Gaza, Agreement AID-294-A-13-00005-00, managed by American Near East Refugee Aid, June 5, 2017 to May 31, 2018 (8-294-19-044-O)

This memorandum transmits the final attestation report on closeout examination of Dar Al-Bena for Trading and General Contracting Company's compliance with terms and conditions of sub-contract CD4-WS-NWB-096 issued under Palestinian Community Infrastructure Development Program. American Near East Refugee Aid contracted with the independent certified public accounting firm El Wafa Company to conduct the examination.

The audit firm stated that it performed its examination in accordance with generally accepted government auditing standards, except for not participating in an external quality control review program. The audit firm explained that 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 Dar Al-Bena for Trading and General Contracting Company's effectiveness of internal control; or its compliance with the award, laws, and regulations.<sup>1</sup>

The audit objectives were to (1) express an opinion on the contractor's compliance with the sub-contract's terms and conditions, including testing the contractor's compliance with Executive Order

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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 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 performed.

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 tested compliance with the terms of the contracts and applicable laws, and examined related supporting documentation. The examination covered the period from June 5, 2017 to May 31, 2018 .

The audit firm did not identify any material weaknesses or instances of material noncompliance. The auditors also did not identify any 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”).