OFFICE OF INSPECTOR GENERAL

EXAMINATION OF ALKHIESI COMPANY'S COMPLIANCE WITH THE CONTRACT TERMS AND CONDITIONS UNDER ITS SUB-CONTRACT NO. G-EOC-806-015 WITH CAMP DRESSER & MCKEE INTERNATIONAL, INC., FUNDED BY U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT, "RAFAH WASTEWATER TREATMENT PLANT PUMP INSTALLATION PROJECT," FOR THE PERIOD FROM JUNE 13, 2004, TO SEPTEMBER 5, 2004

AUDIT REPORT NO. 6-294-07-026-N
MARCH 12, 2007

CAIRO, EGYPT

Financial information contained in this report may be privileged. The restrictions of 18 USC 1905 should be considered before any information is released to the public.

Office of Inspector General

Report No. 6-294-07-026-N
March 12, 2007

MEMORANDUM

TO: USAID/West Bank and Gaza Director, Howard Sumka

FROM: Regional Inspector General/Cairo, David H. Pritchard /s/

SUBJECT: Examination of Alkhiesi Company's Compliance With the Contract Terms and Conditions Under Its Sub-Contract No. G-EOC-806-015 With Camp Dresser & McKee International, Inc., Funded by U.S. Agency for International Development, "Rafah Wastewater Treatment Plant Pump Installation Project," for the Period From June 13, 2004, to September 5, 2004

Enclosed, please find one copy of the report that the independent audit firm of PricewaterhouseCoopers prepared on the subject engagement.

PricewaterhouseCoopers conducted the engagement in accordance with U.S. Government Auditing Standards except that the firm did not have an external quality control review by an unaffiliated organization because professional organizations in the West Bank and Gaza do not offer such a review program.

USAID awarded $6,909,263 to Camp Dresser and McKee International, Inc., under Contract Number HRN-I-07-806-99-00011-00 to repair critical water and sanitation services in the West Bank and Gaza among other tasks. Camp Dresser and McKee International, Inc., sub-awarded a $63,074 contract to Alkhiesi Company for the installation of two submersible pumps at the wastewater treatment plant in the Rafah municipality.

The examination covered the total budgeted amount of $63,074 for the period from June 13, 2004, to September 5, 2004.

The examination included examining, on a test basis, evidence supporting compliance with the sub-contract terms and conditions and performing such other procedures as were considered necessary in the circumstances.

The auditors expressed a qualified opinion on the examination report. The auditors identified eight material instances of non-compliance with the sub-contracts terms, laws and regulations, including noncompliance with Agency Acquisition Policy Directives implementing *Executive Order 13224 – Blocking Property and prohibiting Transactions With Persons Who Commit, Threaten to Commit, or Support Terrorism*. The auditors reported that Alkhiesi Company was non-compliant with the following provisions of the sub-contract:

- providing written and signed amendments to the sub-contract;
- obtaining approval to extend the period of contract;
- providing the required insurance policies;
- issuing maintenance guarantee certificates;
- issuing a completed, itemized final invoice after completion and acceptance of work;

- maintaining a record of employees' names and permanent addresses; and
- submitting performance and completion reports.

In addition, the auditors noted that the provision pertaining to the prohibition of terrorist financing required by *Acquisition and Assistance Policy Directive (AAPD) 02-04, Implementation of Executive Order 13224 – Executive Order on Terrorist Financing*, was not included in the sub-contract by the prime contractor, Camp Dresser and McKee International, Inc.

The management of Alkhiesi Company agreed with the findings pertaining to terrorists financing, employees' records, and performance and completion reports. There was no management comment regarding required insurance policies. However, management disagreed with the findings for amendments, approval for extending the contract period, maintenance guarantee certificates, and a detailed final invoice. Security conditions in the West Bank and Gaza were among the reasons for disagreement along with statements that certain documents had already been provided. We are not making a recommendation regarding the bulleted sub-contract provisions above because we previously made a general recommendation in Audit Report No. 6-294-07-024-N dated March 11, 2007.

Based on our review of the report, we are including the following recommendations in USAID's Consolidated Audit Tracking System to address the contractors' non-compliance with Executive Order 13224:

> Recommendation No. 1: We recommend that the Contracting Officer, USAID/West Bank and Gaza, inform the contractor, Camp Dresser and McKee International, Inc., of its legal responsibility to ensure that its sub-recipients comply with the provision of Prohibiting Terrorist Financing required by *Acquisition & Assistance Policy Directive 02-04*, and to include this provision in all sub-awards.

Please advise the Office of Inspector General within 30 days of this memorandum of the actions planned or taken to implement the recommendation.

Enclosures: a/s

INDEPENDENT ACCOUNTANT'S REPORT

Examination of Alkhiesi Company Compliance with the Contract Terms and Conditions under its subcontract number G- EOC-806-015 with Camp Dresser & McKee International, Inc. (CDM) funded by U.S. Agency for International Development (USAID) and named "Rafah Wastewater Treatment Plant Pump Installation Project" for the period from June 13, 2004 to September 5, 2004

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April 20, 2006

Regional Inspector General
United States Agency for International Development (USAID)
Cairo, Egypt

Dear Sir / Madam,

This report represents the results of the compliance examination of USAID Resources Managed by Camp Dresser and McKee Inc. (hereinafter "CDM") and implemented by AlKhiesi Company (hereinafter, "The Company") under subcontract/tender number G- EOC-806-015 "Rafah Wastewater Treatment Plant Pump Installation Project" For the period from June 13, 2004 to September 5, 2004.

This examination was mandated by Section 568 (c) of the Consolidated Appropriations Resolution, 2003, and Section 566 (c) of the Consolidated Appropriations Act, 2004, both of which require annual audits of all contractors and grantees, and significant subcontractors and subgrantees, funded under the Economic Support Fund for the West Bank and Gaza.

Our report disclosed eight findings related to compliance with the subcontract terms and conditions. CDM's management should follow up with The Company on these findings. The Company's management response to these findings is attached in full in appendix A to this report.

Financial information contained in this report may be privileged. The restrictions of 18 USC 1905 should be considered before any information is released to the public.

We appreciate the cooperation and courtesies provided by AlKheisi Company's management and RIG Cairo staff. If you have any questions or need additional information, please contact Mr. Michael F. Orfaly, Partner, at +970 2 2400 230.

Sincerely yours,

Michael F. Orfaly
Partner

BACKGROUND

CDM, Inc. (CDM) provided funding to AlKheisi Company (hereinafter "The company") as a sub-contract under the prime contract with the USAID number HRN-I-07-99-00011-00 for the purpose of installation of two new submersible wastewater pumps at the Wastewater Treatment Plant (WWTP) including the supply and installation of pump electrical panels with pump controls and protection per the specifications, drawings and the Bill of Quantity and by directed by the CDM. In addition the work included replacement to the existing piping to accommodate the pumps including the supply and installation of the needed pipes and fittings, minor civil modifications to the facility and testing and commissioning of the pumps and electrical upgrades. The total budgeted amount for this contract as stated in the contract dated June, 2004 is USD 63,074.

This report does not include any prior period examination recommendations because such examination was not previously performed on this contract.

EXAMINATION OBJECTIVE

The objective of this examination is to examine whether The Company's management complied, in all material respects, with the terms and conditions of its subcontract with CDM, and with related laws and regulations applicable to the Project.

EXAMINATION SCOPE

The principal criterion for this compliance examination was "US *Government Auditing Standards,* Chapter 6, for *General, Field Work, and Reporting Standards for Attestation Engagements.* The examination scope includes various steps.

SUMMARY OF EXAMINATION RESULTS

This summary represents the results of our examination of The Company in respect to the Project, and includes the nature of report issued, and a summary of the key findings arising from the examination.

This report includes eight reportable material weaknesses one of which is noncompliance with USAID Assistance and Acquisition Procurement Directives AAPD 02-04 (Implementation of E.O. 13224 Executive Order on Terrorist Financing), as further explained in the findings section of this report.

The results of our audit revealed no material instances of non-compliance with Restriction on Taxing Foreign Assistance (Section 579. as Amended by Section 506 of the FY 2004 Foreign Operation Act) which maintains that U.S. Foreign Assistance shall not be subject by a foreign country to value added taxes (VAT) or customs duties.

SUMMARY OF THE RECIPIENT'S MANAGEMENT COMMENTS

The following schedule is a summary of Al-Kheisi management comments with respect to examination findings, (for more details refer to the findings and recommendations section):

Findings	Summary of Company's Comments
1- No Written and Signed Amendments between CDM and Al-Kheisi Company: (Refer to findings sections for further information)	1-) CDM was issued time wise amendment between CDM and TECC (Referee to CDM or TECC files) 2-) CDM was not able to issued time wise amendment between CDM and the sub-contractor "Al Kheise Co." because of the rescheduling the job schedule day by day due to available site access which was need especial coordination and approval from the IDF (Israeli Defense Forces) as per the political and security situation.
2- Liquidated Damages: (Refer to findings sections for further information)	The job time wise analyses approved by all the concerned parties showed that and the delay was justified and out of sub contract obligation ,which means the contract's plenty item was not available
3- Insurance Requirements	No comments
4- Maintenance Guarantee	The maintenance grantee certificates endorsed to the name of PWA as per the PWA and Rafah municipality request
5- AAPD 02-04, Implementation of E.O. 13224 – Executive Order on Terrorist Financing	We agreed with the above recommendation
6- Final Invoice	The final invoice was included detailed itemized listing and was not paid until the job was completed and approved by all the concerned parties.
7- Employee's Record	We agreed with the above recommendation
8- Performance and Completion Reports.	We agreed with the above recommendation

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Independent Accountant's Report on Compliance

Regional Inspector General
United States Agency for International Development (USAID)
Cairo, Egypt

We have examined Al-Kheisi Company (hereinafter "The Company") compliance with the terms and conditions of its subcontract named "Rafah Wastewater Treatment Plant Pump Installation Project" (hereinafter "Project") with Camp Dresser and McKee Inc. (hereinafter "CDM") for the period from June 13, 2004 to September 5, 2004. The Company's management is responsible for the compliance with the subcontract terms and conditions. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and with U.S. Government Auditing Standards, and accordingly, included examining, on a test basis, evidence supporting compliance with the subcontract terms and conditions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Our examination disclosed the following material instances of noncompliance:

1. The contract requires that all changes to be in writing. However, the contract was modified but not in writing;
2. The company finished the work 54 days after the deadline without paying liquidating damages as required by the contract;
3. The required insurance types in the contract were not provided in full, because they were not available in the West Bank and Gaza;
4. Maintenance guarantee was issued only in Palestinian Water Authority (PWA) name and not in the name of CDM and the municipality;
5. The Company did not comply with AAPD 02-04, Implementation of Executive Order 13224 , which requires that a mandatory clause to be included in all contracts, subcontracts, grants and sub grants to ensure that USAID funds are not used to support entities or individuals who are involved in terrorism;
6. The final invoice did not include itemized listing of the gross amounts, retentions and the final payment certification and release and had been issued without receiving the final completion letter from the CDM;
7. The company did not comply with point 15.7 in Exhibit C of the contract which requires The Company to keep a full record giving the names and permanent addresses, as well as local addresses of residence, of all employees and hold this record for the inspection of CDM. After our review and inquiry of this record we noticed that The company did not keep and maintain such a record

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8. The Company did not comply with AIDAR clause 752.7026- "REPORTS" as required in the contract, in accordance to this clause, The Company is required to issue both performance and completion reports. The Company did not prepare or submit these reports.

In our opinion, except for the material instances of noncompliance described in the preceding paragraph, The Company complied in all material respects with the aforementioned subcontract terms and conditions during the period from June 13, 2004 to September 5, 2004.

This report is intended solely for the information and use of AlKheisi Company and the (USAID). However, upon release by USAID, this report is a matter of public record and its distribution is not limited.

Sa'adi, Orfaly, Daher
PRICEWATERHOUSECOOPERS

Ramallah, April 20, 2006

FINDINGS AND RECOMMENDATIONS

1- No Written and Signed Amendments between CDM and Al-Kheisi Company or Technical Engineering Consulting Company

Background:
According to the signed contract between the Technical Engineering and Consulting Company and CDM and in reference to exhibit A part II in the contract which states that, "All work shall be completed within (40) calendar days after CDM issues the written notice to proceed". After our review we noticed that the date of the notice to proceed was June 13, 2004 and the completion date was September 5 2004, so the period was 94 days. After our inquiry, we were informed that there was no amendment signed between Al-Kheisi Company or the Technical and Engineering Consulting Company and CDM

Criteria:
Amendments should be in writing and should be signed by both parties.

Cause:
No written and signed amendments between the CDM and the Technical and Engineering Company or Al-Kheisi Company were found.

Effect:
The Technical and Engineering Company and AlKheisi in addition to the CDM are not in compliance with the terms of their contract, regarding this point.

Recommendation:
To avoid disputes between the contracting parties, CDM and The Technical Engineering and Consulting Company in addition to Al-Kheisi Company should have written contract amendments signed by them.

Management Response:

1. CDM was issued time wise amendment between CDM and TECC (Referee to CDM or TECC files)
2. CDM was not able to issued time wise amendment between CDM and the sub-contractor "AlKheise Co." because of the rescheduling the job schedule day by day due to available site access which was need especial coordination and approval from the IDF (Israeli Defense Forces) as per the political and security situation.

Auditor's Response:
We disagree with the sub-contractor, in case the political and security situation caused the delays in performing the project, still the subcontractor and CDM should have extended the subcontract period in writing.

2- Liquidated Damages

Background:
In accordance with Part II in the contract point 3: "In the event that The company fails to perform the work by and at the time or times herein set forth, The company shall pay the CDM as liquidated damages and not as penalty, an amount of $1,300 for each day delay incurred". After our review, we noticed as mentioned in the first point in this letter that the work has been delayed 54 days after the deadline of the project without deducting any amount from The company or providing evidence of the CDM approval of extending the time without charging The company any amounts.

Criteria:
The company shall pay $1,300 for each delay in the deadline or obtaining the CDM approval on extending the time.

Cause:
The work has been delayed 54 day after the deadline.

Recommendation:
The Technical and Engineering consulting company and Al-Kheisi Company should have obtained a written approval from CDM to extend the deadline of the project.

Management Response:
The job time wise analyses approved by all the concerned parties showed that and the delay was justified and out of sub contract obligation ,which means the contract's plenty item was not available

Auditor's Response:
The delay after the deadline, even if justified, was not approved in writing by CDM.

3- Insurance Requirements

Background:

According to Exhibit E in the contract signed with the CDM, we noticed that:
1) The following types of insurance types are required under this contract:

Required Yes	Required No	Type of Insurance	Limits
[ ]	[X]	**Builders Risk**	**Contract Price**
[X]	[ ]	**Workers' Compensation**	**Statutory**
[X]	[ ]	**Employer's Liability**	**Each Accident $50,000** **Disease – Policy Limit OPEN** **Disease – Each Employee $50,000**
[ ]	[X]	**U.S. Longshoreman and Harbors Act Coverage**	**Statutory**
[X]	[ ]	**Commercial General Liability**	**Bodily Injury:** **$50,000 per Occurrence** **OPEN- Aggregate** **Property Damage:** **Replacement Cost per Occurrence** **Replacement Cost - Aggregate** **Personal Injury:** **OPEN- Aggregate**
[X]	[ ]	**Automobile Liability**	**Statutory**
[ ]	[X]	**Automobile Liability with MCS –90 and CA 9940 Endorsement**	**Combined Single Limit $5,000,000**
[ ]	[X]	**Professional Liability**	**$1,000,000 per Claim**
[ ]	[X]	**Subcontractor's Pollution Liability**	**$2,000,000 per Occurrence/Aggregate**
[ ]	[X]	**Excess/Umbrella Liability (Applicable to Employer's Commercial and Automobile)**	**$3,000,000**

2) All insurance policies except for workers compensations and professional liability shall be endorsed to the name of CDM and USAID as additional insured, and
3) All insurance policies required by this contract shall be obtained through companies approved by CDM and USAID and shall be available to them for inspection upon request.

After our examination of the insurance policies provided by The company, we noticed that:

1) Only worker's compensation and Contractor's (all risk types) were provided. After inquiry, we noticed that the employer's liability type was not issued due to the fact that this type of insurance is not normally issued by the companies in the West Bank and Gaza. In addition to that we noticed that the commercial general liability was included in the "contractors all risks type of insurance".
2) The insurance policies were not endorsed to the name of the USAID as additional insured.
3) The CDM and the USAID approval of the insurance policy were not available.

Cause:
The required insurance types in the contract were not provided in full and the policies were not endorsed in to the name to the name of the USAID, and the CDM and the USAID approval of the insurance policy was not available.

Recommendation:
We recommend CDM to change the types of the required insurance policies like those which applicable to the country (worker's compensation and the contractors all risks types), or to request the subcontractors to obtain such types of insurance. In addition The company has obtain the CDM's approval of the insurance company and finally to issue the insurance policies in the name of the USAID.

Management Response:
No comments

4- Maintenance Guarantee

Background:
In reference to Exhibit B point 3.3: "The company shall provide the maintenance guarantee certificates endorsed to the name of PWA and/or the Municipality as a first beneficiary and then to CDM as second beneficiary. During the course of our examination, we noticed that the maintenance guarantee was issued in the names of the PWA only and not in the name of CDM and the municipality.

Criteria:
Maintenance guarantee shall be issued in the name of PWA and/or the municipality as first beneficiary and in the name CDM as second beneficiary.

Cause:
Maintenance guarantee was issued in the name of PWA only.

Recommendation:
We recommend The company to be in compliance with the contract terms and conditions.

Management Response:
The maintenance grantee certificates endorsed to the name of PWA as per the PWA and Rafah municipality request

Auditor's Response:
The terms of the subcontract are clear and request the company to provide the maintenance guarantee certificates endorsed to the name of PWA and/or the Municipality as a first beneficiary and then to CDM as second beneficiary. Any changes to the terms of the subcontract should have been in writing.

5- AAPD 02-04, Implementation of E.O. 13224 – Executive Order on Terrorist Financing

Background:
AAPD 02-04, Implementation of E.O. 13224 – Executive Order on Terrorist Financing requires that a mandatory clause be included in all contracts, subcontracts, grants and sub grants to ensure that USAID funds are not used to support entities or individuals who are involved in terrorism. After our review of the subcontract terms and conditions we did not find such a clause.

Criteria:
The contract terms and conditions should include a mandatory clause which ensures that the USAID funds are not used to support entities or individuals who are involved in terrorism.

Cause:
The contract between CDM and the Technical Engineering and Consulting Company did include this clause.

Recommendation:
All contracts, subcontracts, grants and sub grants contracts should include a mandatory clause to ensure that the USAID funds are not used to support entities or individuals who are involved in terrorism.

Management Response:
We agreed with the above recommendation

6- Final Invoice

Background:
The final invoice shall be submitted for final payment after completion and acceptance of work by PWA or the Rafah Municipality and CDM and compliance by The company with all terms of this Contract. This invoice shall contain a complete itemized listing of any gross amounts, retention amounts, the total amount of sums retained and due, etc. It shall also contain, or be supported by a written acceptance of the Work signed by the CDM and the final payment certification and release which states that "El-Kheisi Brothers company has fully performed all work reflected in this completion invoice and submitted all reports due under this subcontract. CDM payment of this invoice in full will constitute full payment of all amounts due El-Kheisi Brothers Company under this subcontract. El-Kheisi and Brothers Company releases CDM and the USAID and their officers, agents and employees from all liabilities, obligations and claims arising out of or under this subcontract". During our audit we noticed the following:

1) There was a written provisional acceptance (preliminary submission) but it was not signed by PWA representative.
2) The invoice did not include a complete itemized listing of gross amounts, retention amounts, the total amounts of sums retained and due,
3) There was no written and signed acceptance of the work from CDM by sending a letter of completion to The company, and
4) The final invoice did not contain the final payment certification and release.

Criteria:
The final invoice shall be issued after the above mentioned points have been met

Cause:
The final invoice did not include itemized listing of the gross amounts, retentions and the final payment certification and release and had been issued without receiving the final completion letter from the CDM.

Recommendation:
The final invoice shall include detailed listing of the gross amounts, retentions and the final payment certification and release and to be issued after receiving a letter of completion and acceptance of work by the CDM.

Management Response:
The final invoice was included detailed itemized listing and was not paid until the job was completed and approved by all the concerned parties.

Auditor's Response:
We disagree with the auditee, the invoice did not include a complete itemized listing of gross amounts, retention amounts, or the total amounts of sums retained and due. In addition, there was no written and signed acceptance of the work from CDM by sending a letter of completion to The company, and the final invoice did not contain the final payment certification and release.

7- Employee's Record

Background:
In reference to the point 15.7 in Exhibit C in the contract: "The company shall keep a full record giving the names and permanent addresses, as well as local addresses of residence, of all his employees and hold this record for the inspection of CDM". After our review and inquiry of this record we noticed that The company did not keep and maintain such a record.

Criteria:
The company has to keep a record of the employees' names and addresses.

Cause:
The company did not keep a record of the employees' names and addresses as required in the contract.

Recommendation:
We recommend The company to be in compliance with the contract terms and conditions.

Management Response:
We agreed with the above recommendation

8- Performance and Completion Reports

Background:
In accordance with the AIDAR clause 752.7026- "REPORTS", The company is required to issue the following two types of the reports:

1) Performance reports: which shall be submitted within 10 days of the end of the period being covered and summarized the progress of major activities in process.
2) Completion report: this report summarizes the accomplishments of the assignments, methods of work used, and recommendations regarding unfinished works and project continuation. This report shall be submitted within 30 days after completion of the work.

Criteria:
The company shall submit performance and completion reports as required by the contract.

Cause:
The company did not prepare and submit these reports.

Recommendation:
We recommend The company to be in compliance with the contract terms and conditions.

Management Response:
We agreed with the above recommendation

Appendix -A-: Recipient's Comments

"???? ??????" <alkhasi_co@hotmail.com>

02/08/2006 06:29 م

To Maisara H Salameh/PS/ABAS/PwC@EMEA-ME
cc
Subject ־ַזָה ־ַב־ם:ם ׳□

1- No Written and Signed Amendments Between CDM and Al-Kheisi Company or Technical Engineering Consulting Company

- CDM was issued time wise amendment between CDM and TECC (Referee to CDM or TECC files)
- CDM was not able to issued time wise amendment between CDM and the sub-contractor " Al Kheise Co." because of the rescheduling the job schedule day by day due to available site access which was need especial coordination and approval from the IDF (Israeli Defense Forces) as per the political and security situation.

2- Liquidated Damages

The job time wise analyses approved by all the concerned parties showed that and the delay was justified and out of sub contract obligation ,which means the contract's plenty item was not available

3- Insurance Requirements

No comments

4- Maintenance Guarantee

The maintenance grantee certificates endorsed to the name of PWA as per the PWA and Rafah municipality request

5- AAPD 02-04, Implementation of E.O. 13224 – Executive Order on Terrorist Financing

We agreed with the above recommendation

6- Final Invocie

The final invoice was included detailed itemized listing and was not paid until the job was completed and approved by all the concerned parties.

7- Employees's Record

We agreed with the above recommendation

8- Performance and Completion Reports

We agreed with the above recommendation