



AUDIT

OF

UNDP PROGRAMME OF ASSISTANCE TO THE PALESTINIAN PEOPLE

**COMMUNITY RESILIENCE AND DEVELOPMENT PROGRAMME FOR AREA C AND EAST
JERUSALEM**
(Directly Implemented Project No. 69435, Output No. 84013)

Report No. 1510
Issue Date: 22 July 2015

**Report on the Audit of UNDP Programme of Assistance to the Palestinian People
Community Resilience and Development Programme for Area C and East Jerusalem
(Project No. 69435, Output No. 84013)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), from 18 to 29 May 2015, through Talal Abu – Ghazaleh & Co. (the audit firm), conducted an audit of the Community Resilience and Development Programme for Area C and East Jerusalem (Project No. 69435, Output No. 84013) (the Project), which is directly implemented and managed by the UNDP Programme of Assistance to the Palestinian People (the Office). The last audit of the Project was conducted by Talal Abu – Ghazaleh & Co. in 2014 and covered project expenditure from 1 January to 31 December 2013.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the Project's Combined Delivery Report, which includes expenditure for the period from 1 January to 31 December 2014 and the accompanying Funds Utilization statement¹ as of 31 December 2014 as well as Statement of Assets as of 31 December 2014. The audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Audit results

Based on the audit report and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

Project Expenditure		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
4,170	Unqualified	27	Unqualified

The audit firm issued an unqualified opinion on the Funds Utilization statement.

The audit did not result in any recommendations.

¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) depreciated fixed assets used at the project level; (c) inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.

Implementation status of previous OAI audit recommendations: Report No. 1372, 4 September 2014).

Total recommendations: 0

Implementation rate: N/A



Helge S. Ostveiten
Director
Office of Audit and Investigations

Auditor's Report

Financial audit of “Community Resilience and Development Programme for Area C and East Jerusalem” (The Project) implemented by UNDP/PAPP – The State of Palestine (West Bank & Gaza) for the Year Ended 31 December 2014.

PROJECT TITLE AND IDs:

Title: “Community Resilience and Development Programme for Area C and East Jerusalem”

IDs: (Atlas Project ID: 69435, Output ID: 84013)

FUNDED BY

Swedish International Development Cooperation Agency “SIDA”

The United Kingdom/The Foreign and Commonwealth Office
“FCO”

Austrian Development Agency “ADA”

Talal Abu - Ghazaleh & Co.

Certified Public Accountant



**Community Resilience and Development Programme for Area C and East
Jerusalem
Implemented by
UNDP/PAPP the State of Palestine (West Bank & Gaza)
Funded by
Swedish International Development Cooperation Agency "SIDA"
The United Kingdom/The Foreign and Commonwealth Office "FCO"
Austrian Development Agency "ADA"**

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To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme

This report represents the results of our financial audit of Output ID: 84013 titled
"Community Resilience and Development Programme for Area C and East
Jerusalem", for the Year ended 31 December 2014.

This financial audit was mandated in accordance with the audit contract for
professional service signed with UNDP/OAI (Ref.PS 2015-03 dated 11 May
2015).

Sincerely yours,

Jamal Milhem, CPA
Certified Accountant License # (100/98)


Talal Abu-Ghazaleh & Co.

License No. 251/1997

Ramallah - Palestine, 4 June 2015



1. PART I - EXECUTIVE SUMMARY

The Executive Summary recapitulates the important issues raised in the financial audit of the "Community Resilience and Development Programme for Area C and East Jerusalem".

1.1. Background information about the Project

The programme is designed to address the challenges in Area C and East Jerusalem. Its objective is to empower local stakeholders, through the most suitable partners and respond with resilience to threats that affect their sustenance on the land. To this end, the programme contributes to:

- Preventing the erosion of living conditions of Palestinians in Area C and East Jerusalem that undermine their development capital
- Protecting Palestinian land and property in Area C and East Jerusalem; and
- Mitigating and ideally reversing migration flow from Area C and East Jerusalem by enhancing human security and livelihood of Palestinians.

The programme intervenes at four levels:

1. small to medium scale community infrastructure;
2. protection of natural resources;
3. income generation; and
4. safeguarding of Palestinians human rights.

It facilitates a complementary approach and a transition process from humanitarian interventions towards development and builds initiatives that are of a development nature, but are currently not taking place in Area C and East Jerusalem.

The programme is implemented by a wide array of partners, including communities, grassroots organizations, local and international NGOs, based on their respective merits, and according to locally designed plans.

1.2. Project identification information

The following table summarizes the amount of expenditures for the year under review.

Project name	Output number	Atlas Project ID	2014 budget (USD)	2014 Actual Expenditures as per CDR (USD)
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Financial audit of Output ID: 84013 titled "Community Resilience and Development Programme for Area C and East Jerusalem" for the year ended 31 December 2014

Funded by: Swedish International Development Cooperation Agency "SIDA", the United Kingdom/the Foreign and Commonwealth Office "FCO", and Austrian Development Agency "ADA"

Implemented by: United Nations Development Programme, Programme of Assistance to the Palestinian People (UNDP/PAPP) in The State of Palestine.

Community Resilience and Development Programme for Area C and East Jerusalem	84013	69435	4,306,978	4,170,010
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The audit covered the Project activities during the period from 1 January to 31 December 2014. During the period under review, the Office recorded project expenditures totaling USD 4,170,010 as reported through the Combined Delivery Report (CDR).

1.3. Project budget:

The following is the overall Project's budget:

Item	USD
Activity 1: Public and Social Infrastructure	734,434
Activity 2: Access to Natural Recourses	744,738
Activity 3: Economic Opportunities Enhanced	375,805
Activity 4: Rights to Palestinians Upheld	557,844
Activity 5: PMU-Contingency	400,903
Austrian Fund: Agency Contribution	1,040,082
United Kingdom Contribution	453,172
Total	4,306,978

1.4. Project duration:

Based on the agreements signed with UNDP/PAPP, the Project duration is from 25 September 2012 to 31 September 2015.

1.5. Audit objectives

The objective of the financial audit was to express an opinion on the project's financial statements which include:

- 1) Expressing an opinion on whether the expenses incurred by the project during year ended 2014 and the funds utilization as at 31 December 2014 were fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents. The Combined Delivery Report (CDR) and the accompanying Funds Utilization statement were the mandatory and official statement upon which the audit opinion was to be expressed.

- 2) Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP Project as at 31 December 2014. This statement should include all assets available as at 31 December 2014 and not only those purchased in the period under audit.
- 3) Expressing an opinion on whether the statement of cash held by the Project presents fairly the cash and bank balance of UNDP Project as at 31 December 2014, only if a dedicated bank account was established specifically for the project.

1.6. Scope of Audit:

We performed our financial audit in accordance with the International Standards on Auditing (ISA 700) and in compliance with the UNDP rules and regulations.

The scope of the audit related to transactions concluded and recorded against the UNDP DIM project for the period from 1 January 2014 to 31 December 2014. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of "responsible parties"; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where the supporting documentation were not retained at the level of the UNDP country office

Specifically, the audit covered the following:

- a) Expenses incurred and recorded in the Combined Delivery Reports (CDR) of the project during the period from 1 January 2014 to 31 December 2014;
- b) The value and existence of the fixed assets held by the project as at 31 December 2014; and
- c) The value and existence of Cash held by the project as at 31 December 2014 (in the case there was a separate bank account for the DIM project under review).

Accounting principles:

The Combined Delivery Report (CDR) was prepared on the accrual basis accounting system, therefore expenditures were recognized when incurred rather than when paid.

Financial audit of Output ID: 84013 titled "Community Resilience and Development Programme for Area C and East Jerusalem" for the year ended 31 December 2014

Funded by: Swedish International Development Cooperation Agency "SIDA", the United Kingdom/the Foreign and Commonwealth Office "FCO", and Austrian Development Agency "ADA"

Implemented by: United Nations Development Programme, Programme of Assistance to the Palestinian People (UNDP/PAPP) in The State of Palestine.

All assets included in the Statement of Fixed Assets were accounted for according to their historical costs, and in compliance with UNDP's Assets Management Guidelines.

Since 2012, UNDP started applying IPSAS and as a result, fixed assets depreciation expenses are included in the CDR.

1.7. Summary of the Audit performed and results:

1.7.1 Audit performed:

This summary represents the results of our financial audit of Output ID.: 84013 titled "Community Resilience and Development Programme for Area C and East Jerusalem", for the year ended 31 December 2014.

The total expenditures incurred by UNDP on the above Project are USD 4,170,010. The audit tests approximately covered 67 percent of the total expenditures, as shown in the following table:

Project location	No. of samples	Total expenditures (USD)	Total expenditures tested (USD)	Percentage
West Bank (Area C and East Jerusalem)	33	4,170,010	2,809,665	67%

1.7.2 Results of the Audit:

- **The Combined Delivery Report (CDR) and Funds Utilization Statement**

The review did not disclose any financial errors in the Project's CDR and Funds Utilization statement.

- **The Statement of Fixed Assets**

The results of our review did not disclose any material misstatement that could affect the presentation of the statement of fixed assets as at 31 December 2014.

- **The Statement of Cash held by the Project**

In accordance with the Terms of Reference for the audit, we did not issue an opinion on the Statement of Cash Position as there was no separate bank account for the project under review.

Jamal Milhem, CPA

Certified Accountant License # (100/98)

Talal Abu -Ghazaleh & Co.

License No. 251/1997

Ramallah - Palestine, 4 June 2015



2. PART II – AUDITOR’S REPORT WITH OPINION

2.1. Auditor’s Report

REPORT OF THE INDEPENDENT AUDITORS TO UNDP DIM PROJECT
“COMMUNITY RESILIENCE AND DEVELOPMENT PROGRAMME FOR
AREA C AND EAST JERUSALEM”

To the Director of the Office of Audit and Investigations
United Nations Development Programme

Report on the Project Financial Statement

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization Statement (“the Statement”) of the UNDP Project “Community Resilience and Development Programme for Area C and East Jerusalem”, bearing output number 84013 for the period from 1 January to 31 December 2014.

Management’s Responsibility

Management is responsible for the preparation and fair presentation of the statement for “Community Resilience and Development Programme for Area C and East Jerusalem” Project and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing (ISA 700). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project’s preparation of the statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement.

Financial audit of Output ID: 84013 titled "Community Resilience and Development Programme for Area C and East Jerusalem" for the year ended 31 December 2014

Funded by: Swedish International Development Cooperation Agency "SIDA", the United Kingdom/the Foreign and Commonwealth Office "FCO", and Austrian Development Agency "ADA"

Implemented by: United Nations Development Programme, Programme of Assistance to the Palestinian People (UNDP/PAPP) in The State of Palestine.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified audit opinion.

Unmodified Opinion

In our opinion, the attached Combined Delivery Report (CDR) and Funds Utilization statement gives a true and fair view of the expenditures of USD 4,170,010 incurred by the project "Community Resilience and Development Programme for Area C and East Jerusalem", for the period from 1 January to 31 December 2014 in accordance with UNDP accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Jamal Milhem, CPA

Certified Accountant License # (100/98)


Talal Abu-Ghazaleh & Co.


License No. 251/1997

Ramallah - Palestine, 4 June 2015



Financial audit of Output ID: 84013 titled "Community Resilience and Development Programme for Area C and East Jerusalem" for the year ended 31 December 2014
 Funded by: Swedish International Development Cooperation Agency "SIDA", the United Kingdom/the Foreign and Commonwealth Office "FCO", and Austrian Development Agency "ADA"
 Implemented by: United Nations Development Programme, Programme of Assistance to the Palestinian People (UNDP/PAPP) in The State of Palestine.

2.2. CDR Output No. 84013 for the year ended 31 December 2014

 **UN Development Programme**
 Report ID: unglcdp

Combined Delivery Report By Project

Page 1 of 3
Run Time: 01-03-2015 15:03:34

Selection Criteria :

Business Unit : PAL10
 Period : Jan-Dec (2014)
 Selected Project Id : 00069435
 Selected Fund Code : 30000
 Selected Dept. IDs : B0700
 Selected Outputs : 00084013

Project Id : 00069435 Community Resilience & Dev. P	Period : Jan-Dec (2014)
Output # : 00084013 Community Resilience Program	Impl. Partner : 02388 UNDP - PAPP Location : Palestine

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept: 70001 (PAPP - Central)				
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	3,104.00	0.00	3,104.00
71405 - Service Contracts-Individuals	0.00	277,041.61	0.00	277,041.61
71410 - MAIP Premium SC	0.00	1,174.35	0.00	1,174.35
71415 - Contribution to Security SC	0.00	15,668.85	0.00	15,668.85
71615 - Daily Subsistence Allow-Infl	0.00	62.79	0.00	62.79
72145 - Svc Co-Training and Educ Serv	94,435.05	0.00	0.00	94,435.05
72170 - Svc Co-Humanitarian Aid & Relf	52,397.00	0.00	0.00	52,397.00
72215 - Transportation Equipment	0.00	576.70	0.00	576.70
72405 - Acquisition of Communic Equip	0.00	1,630.36	0.00	1,630.36
72420 - Land Telephone Charges	0.00	393.11	0.00	393.11
72515 - Print Media	0.00	0.00	0.00	0.00
72605 - Grants to Instit & other Benef	0.00	3,352,880.84	0.00	3,352,880.84
73101 - Leased/rented land	0.00	2,502.18	0.00	2,502.18
73107 - Rent - Meeting Rooms	0.00	290.00	0.00	290.00
73120 - Utilities	0.00	847.28	0.00	847.28
73125 - Common Services-Premises	0.00	36,727.73	0.00	36,727.73
73406 - Maintenance of Equipment	0.00	180.52	0.00	180.52
73410 - Maint, Oper of Transport Equip	0.00	1,608.27	0.00	1,608.27
74110 - Audit Fees	0.00	9,846.00	0.00	9,846.00
74120 - Capacity Assessment	0.00	6,785.20	0.00	6,785.20
74210 - Printing and Publications	0.00	1,687.73	0.00	1,687.73
74505 - Insurance	0.00	530.53	0.00	530.53
74525 - Sundry	0.00	32,065.76	0.00	32,065.76
74696 - PP&E Expensed Items	0.00	3,451.00	0.00	3,451.00
75105 - Facilities & Admin - Implement	0.00	272,821.09	0.00	272,821.09
76125 - Realized Loss	0.00	17.28	0.00	17.28
76135 - Realized Gain	0.00	-273.33	0.00	-273.33
77630 - Dep Exp Owned - ITC	0.00	93.45	0.00	93.45
77660 - Dep Exp Owned -Vehicle	0.00	1,464.18	0.00	1,464.18
Total for Fund 30000	146,832.05	4,023,177.48	0.00	4,170,009.53
Total for Dept : 70001	146,832.05	4,023,177.48	0.00	4,170,009.53
Total for Output : 00084013	146,832.05	4,023,177.48	0.00	4,170,009.53
Project Total :	146,832.05	4,023,177.48	0.00	4,170,009.53

Signed By :

Saeed Jundat

Date :

4.6.2015

Signed By :

Mina Abdallah

Date :

4.6.2015

Farid J. Gilman



Financial audit of Output ID: 84013 titled "Community Resilience and Development Programme for Area C and East Jerusalem" for the year ended 31 December 2014

Funded by: Swedish International Development Cooperation Agency "SIDA", the United Kingdom/the Foreign and Commonwealth Office "FCO", and Austrian Development Agency "ADA"

Implemented by: United Nations Development Programme, Programme of Assistance to the Palestinian People (UNDP/PAPP) in The State of Palestine.



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 2 of 3
Run Time: 01-03-2015 15:03:36

Selection Criteria :

Business Unit : PAL10
Period : Jan-Dec (2014)
Selected Project Id : 00089435
Selected Fund Code : 30000
Selected Dept. IDs : B0700
Selected Outputs : 00084013

Project Id : ALL	Period : Jan-Dec (2014)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
70001 - PAPP - Central	146,832.05	4,023,177.48	0.00	4,170,009.53

Handwritten signature
M.A

Financial audit of Output ID: 84013 titled "Community Resilience and Development Programme for Area C and East Jerusalem" for the year ended 31 December 2014

Funded by: Swedish International Development Cooperation Agency "SIDA", the United Kingdom/the Foreign and Commonwealth Office "FCO", and Austrian Development Agency "ADA"

Implemented by: United Nations Development Programme, Programme of Assistance to the Palestinian People (UNDP/PAPP) in The State of Palestine.



UN Development Programme
Report ID: unglcdp

Combined Delivery Report By Project

Page 3 of 3
Run Time: 01-03-2015 15:03:37

Funds Utilization

Selection Criteria :

Business Unit : PAL10
Period : Jan-Dec (2014)
Selected Project Id : 00069435
Selected Fund Code : 30000
Selected Dept. IDs : B0700
Selected Outputs : 00084013

Project/Award: 00069435 Community Resilience & Dev. P Period : As at Dec 31, 2014

Output #	00084013	Impl. Partner :02388 UNDP - PAPP	UNDP AMOUNT
Outstanding NEX advances			575,255.00
Undepreciated Fixed Assets			26,666.62
Inventory			0.00
Prepayments			0.00
Commitments			31,339.02

Handwritten signature
M.A

3. CERTIFICATION OF THE STATEMENT OF FIXED ASSETS - 2014

To the Director of the Office of Audit and Investigations
United Nations Development Programme

Report on the Statement of Fixed Assets

We have audited the accompanying Statement of Fixed Assets (the statement) of the UNDP Output ID: 84013, "Community Resilience and Development Programme for Area C and East Jerusalem", as of 31 December 2014.

Management's Responsibility

Management is responsible for the preparation of the Statement for "Community Resilience and Development Programme for Area C and East Jerusalem" Project and for such internal control as management determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing (ISA 700). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified opinion.

Unmodified Opinion

In our opinion, the attached Statement of assets presents fairly in all material respects the balance of fixed assets of USD 26,667 incurred by the project "Community Resilience and Development Programme for Area C and East Jerusalem" as at 31 December 2014 in accordance with UNDP accounting policies.

Jamal Milhem, CPA

Certified Accountant License # (100/98)

Executive Director

Talal Abu- Ghazaleh & Co.

Ramallah - Palestine, 4 June 2015



Financial audit of Output ID: 84013 titled "Community Resilience and Development Programme for Area C and East Jerusalem" for the year ended 31 December 2014
Funded by: Swedish International Development Cooperation Agency "SIDA", the United Kingdom/the Foreign and Commonwealth Office "FCO", and Austrian Development Agency "ADA"
Implemented by: United Nations Development Programme, Programme of Assistance to the Palestinian People (UNDP/PAPP) in The State of Palestine.

3.1 Statement of Fixed Assets – 2014

**Community Resilience and Development Programme for Area C and East
Jerusalem
STATEMENT OF FIXED ASSETS
AS AT 31 DECEMBER 2014**

Category	Location	Net Book Value (USD)
Kia Sportage 4x4 2.0 cc 2014	Ramallah	24,922
A computer printers -HP laser Jet -LTA item	Ramallah	1,745
Total Net Book Value		26,667

Financial audit of Output ID: 84013 titled "Community Resilience and Development Programme for Area C and East Jerusalem" for the year ended 31 December 2014

Funded by: Swedish International Development Cooperation Agency "SIDA", the United Kingdom/the Foreign and Commonwealth Office "FCO", and Austrian Development Agency "ADA"

Implemented by: United Nations Development Programme, Programme of Assistance to the Palestinian People (UNDP/PAPP) in The State of Palestine.

3.2 List of Assets and Equipment

United Nations Development Programme



CRDP 2014 Assets List

Break down for the Assets above \$1,500, CRDP Project-00084013 have, as of 31/12/2014:

Item	S/N	Acquisition date	Cost at Acquisition	End of 2014 Vale
Kia Sportage 4X4 2.0 cc 2014	811DDL392713	5/27/2014	\$ 26,355.25	\$ 24,922.27
A Computer printers- HP laser Jet -LTA Item	CUN417BTYL	7/17/2014	\$ 1,869.00	\$ 1,744.39

Total : \$ 26,666.66

Tamir J. Alkhatib



Prepared By : Saad Jaradat

Saad Jaradat

Financial audit of Output ID: 84013 titled "Community Resilience and Development Programme for Area C and East Jerusalem" for the year ended 31 December 2014
Funded by: Swedish International Development Cooperation Agency "SIDA", the United Kingdom/the Foreign and Commonwealth Office "FCO", and Austrian Development Agency "ADA"
Implemented by: United Nations Development Programme, Programme of Assistance to the Palestinian People (UNDP/PAPP) in The State of Palestine.

4. PART III - MANAGEMENT LETTER

We have not identified reportable issues during our audit of the Output ID: 84013 "Community Resilience and Development Programme for Area C and East Jerusalem" (The Project) implemented by UNDP/PAPP - The State of Palestine (West Bank & Gaza) for the Year Ended 31 December 2014.