

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP PROGRAMME OF ASSISTANCE TO THE PALESTINIAN PEOPLE

SUPPORT TO THE OFFICE OF THE QUARTET REPRESENTATIVE
(Directly Implemented Project No. 47872, Output No. 62844)

Report No. 1806
Issue Date: 28 August 2017

**Report on the Audit of UNDP Programme of Assistance to the Palestinian People
Support to the Office of the Quartet Representative
(Project No. 47872, Output No. 62844)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Deloitte (the audit firm), from 15 May to 30 June 2017, conducted an audit of Support to the Office of the Quartet Representative, Project No. 47872, Output No. 62844 (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 OAI in 2015 and covered project expenditure from 1 January to 31 December 2014.

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 2016 and the accompanying Funds Utilization statement¹ as well as Statement of Assets as of 31 December 2016. The audit did not include expenditures of other United Nations Agencies. In addition, 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
3,823	Unqualified	510	Unqualified

*Expenditures recorded in the Combined Delivery Report were \$4,836,355. Excluded from the audit scope were transactions that relate to expenditures of other United Nations agencies (\$1,013,805).

**NFM= Net Financial Misstatement

The audit did not result in any recommendations.

Implementation status of previous OAI audit recommendations: (Report No. 1506, 11 August 2015).

Total recommendations: One
Implemented: One

¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) undepreciated 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.

Management comments and action plan

Comments and/or additional information provided have been incorporated into the report, where appropriate.



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