



**AUDIT**

**OF**

**UNDP PROGRAMME OF ASSISTANCE TO THE PALESTINIAN PEOPLE**

**CONSTRUCTION OF 300 HOUSING UNITS IN RAFAH,  
REPAIR DAMAGED HOUSING UNITS  
(Directly Implemented Project No. 42831, Output No. 99288)**

**Report No. 2068**  
**Issue Date: 14 August 2019**

**Report on the Audit of UNDP Programme of Assistance to the Palestinian People  
Construction of 300 Housing Units in Rafah,  
Repair Damaged Housing Units  
(Project No. 42831, Output No. 99288)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Talal Abu-Ghazaleh & Co. (the audit firm), from 14 April to 20 June 2019, conducted an audit of Construction of 300 Housing Units in Rafah, Project No. 42831, Repair Damaged Housing Units, Output No. 99288 (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 through Talal Abu-Ghazaleh & Co. in 2018 and covered project expenses from 1 January to 31 December 2017.

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 expenses for the period from 1 January to 31 December 2018 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2018. The audit did not cover the Statement of Assets as no assets were held by the Project. 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 submitted by the audit firm, the results are summarized in the table below:

| Project Expenses       |            |
|------------------------|------------|
| Amount<br>(in \$ '000) | Opinion    |
| 13,683                 | Unmodified |

The audit did not result in any recommendations.

At the time this report was being issued, OAI was investigating complaints relating to parties involved with the Project.

**Implementation status of previous OAI audit recommendations:**

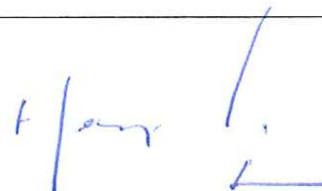
The previous audit (Report No. 1942, issued on 14 June 2018) did not result in any recommendations.

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<sup>1</sup> 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.



Helge S. Ostveiten  
Director  
Office of Audit and Investigations

**United Nations Development Programme**

**Financial Audit of Directly Implemented Project Managed by  
UNDP Programme of Assistance to the Palestinian People (PAPP)**

**“Construction of 300 Housing Units in Rafah,  
Repair Damaged Housing Units”  
(Project ID 42831 - Output ID 99288)**

**For the period from 1 January to 31 December 2018**

**8 August 2019**

**Talal Abu Ghazaleh & Co.**  
**Member of Talal Abu Ghazaleh & Co. International, TAGI**  
**Certified Public Accountants**



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## 1. PART I – EXECUTIVE SUMMARY

### 1.1. Executive Summary:

This report represents the results of the financial audit conducted by Talal Abu –Ghazaleh & Co. on the project ID 42831 “Construction of 300 Housing Units in Rafah”- output ID 99288 “Repair Damaged Housing Units”(the project), directly implemented by UNDP Programme of Assistance to the Palestinian People (PAPP) for the period from 1 January to 31 December 2018.

The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI) and mandated in accordance with the Contract for Professional Services signed between UNDP and Talal Abu –Ghazaleh & Co on 5 April 2019.

#### – Audit Opinions:

The following is the summary of the audit opinions provided:

| Report on                 | Type of opinion | Note   |
|---------------------------|-----------------|--|
| Financial Position        | Unmodified      |  |
| Statement of Fixed Assets | Not applicable  | There are no fixed assets or equipment therefore, no audit opinion is provided on the Statement of fixed assets.                 |
| Statement of Cash         | Not applicable  | There was no separate bank account for the project under audit therefore, no audit opinion is provided on the Statement of Cash. |

#### – Audit Findings:

No reportable findings were identified as a result of our audit.

#### – Follow-up of Previous Year Audit Recommendations:

The Project ID 42831 “Construction of 300 Housing Units in Rafah” - output ID 99288 “Repair Damaged Housing Units” was audited in the prior year (audit ID 1942 issued on 14 June 2018). The previous audit report did not result on any recommendations.

Sincerely yours,

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

**Talal Abu –Ghazaleh & Co.**  
License No. 251/1997  
Ramallah - Palestine, 8 August 2019



## **1.2. Audit Objectives**

- A. The objective of the financial audit is to express an opinion on the project's financial position which includes:
- 1) Expressing an opinion on whether the financial expenses incurred by the Project from 1 January to 31 December 2018 and the funds utilization statement, the accounts receivable and the accounts payable as at 31 December 2018 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 are the mandatory and official statements upon which the audit opinion should be expressed. Other forms of statement of expenses that may be prepared by a project office are not accepted.
  - 2) Expressing an opinion on whether the statement of fixed assets, at net book value, presents fairly the balance of depreciated assets of the UNDP Project as at 31 December 2018. This statement should include all assets available as at 31 December 2018 and not only those purchased in the period under audit. Where a DIM project does not have any assets or equipment it will not be necessary to express such an opinion; and
  - 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 2018. Disbursements made against directly implemented project, DIM projects are usually financed from the regular country office bank accounts. Exceptionally, a dedicated bank account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where a dedicated bank accounts for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.
- B. Providing the progress made in implementing the recommendations raised in a previous year audit report (if any).

The financial audit was conducted in accordance with the International Standards on Auditing (ISA), the 700 series.

## **1.3. Scope of Audit:**

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project for the period from 1 January to 31 December 2018. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of "responsible parties", unless the inclusion of these expenses is specifically required in the request for proposal; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP office.

## 2. PART II – FINANCIAL AUDIT REPORTS

### 2.1. Auditor's Report on Financial Position

**Independent Auditor's Report on the Project Financial Position  
of UNDP DIM Project ID 42831 – Output ID99288  
“Construction of 300 Housing Units in Rafah,  
Repair Damaged Housing Units”**

**To the Director of the Office of Audit and Investigations (OAI)  
United Nations Development Programme (UNDP)**

We have audited the financial position of the UNDP project ID 42831 “Construction of 300 Housing Units in Rafah” – output ID 99288 “Repair Damaged Housing Units”, for the period from 1 January to 31 December 2018, which include: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization Statement (the statement); and (c) the project – related accounts receivable and accounts payable.

#### **Unmodified Opinion**

In our opinion, the attached Combined Delivery Report (CDR) and Funds Utilization Statement present fairly, in all material respects, the expenses of US\$ 13,683,380.01 directly incurred by UNDP PAPP and charged to the project for the period from 1 January to 31 December 2018 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.

#### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the CDR and Funds Utilization section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code.

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

#### **Management's Responsibilities**

Management is responsible for the preparation of the of the CDR and the Funds Utilization statement of the project and for such internal control as management determines is necessary to enable the preparation of a CDR and Funds Utilization statement that is free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibilities**

Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilization statement are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of



assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the CDR and Funds Utilization statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Jamal Milhem, CPA**

**Certified Accountant License # (100/98)**

**Talal Abu –Ghazaleh & Co.**

**License No. 251/1997**

**Ramallah – Palestine, 27 June 2019**



## 2.2 Combined Delivery Report (CDR) and Funds Utilization Statement

### "Construction of 300 Housing Units in Rafah, Repair Damaged Housing Units" (Project ID 42831 - Output ID 99288) for the period from 1 January to 31 December 2018

Combined Delivery Report By Project

UN  
DP

UN Development Programme

Report ID: unglcdrp

Page 1 of 4

Run Time: 21-02-2019 11:02:32

Selection Criteria :

Business Unit : PAL10  
 Period : Jan-Dec (2018)  
 Selected Project Id : ALL  
 Selected Fund Code : ALL  
 Selected Dept. IDs : ALL  
 Selected Outputs : 00099288

|  |                                   |
|--|-----------------------------------|
| Project Id : 00042831 PAL/ Construction of 300 Housi | Period : Jan-Dec (2018)           |
| Output # : 00099288 repair damaged housing units     | Impl. Partner : 02388 UNDP - PAPP |
|  | Location :                        |
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Ramzy Mueclaw

project manager

21-2-2019

Iman Al Hussein

Prog Specialist



Jamal J. Mithem  
2019  
Tahid Abu Ghazala & Co



UN Development Programme  
Report ID: unglodrp

Combined Delivery Report By Project

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Run Time: 21-02-2019 11:02:32

|  |                 |                   |                 |               |
|--|-----------------|-------------------|-----------------|---------------|
| Project Id : 00042831 PAL/ Construction of 300 Housi | Period :        | Jan-Dec (2018)    |                 |               |
| Output # : 00099288 repair damaged housing units     | Impl. Partner : | 02388 UNDP - PAPP |                 |               |
|  | Location :      |                   |                 |               |
|  | Govt Exp        | UNDP Exp          | UN Agencies Exp | Total Exp     |
| Total for Fund 30000                                 | 0.00            | 13,683,140.32     | 0.00            | 13,683,140.32 |
| Total for Dept : 70001                               | 0.00            | 13,683,380.01     | 0.00            | 13,683,380.01 |
| Total for Output : 00099288                          | 0.00            | 13,683,380.01     | 0.00            | 13,683,380.01 |
| Project Total :                                      | 0.00            | 13,683,380.01     | 0.00            | 13,683,380.01 |

Signed By: Ramy Khader project Manager

Date: 21-2-2019



Signed By: Iman Al Hussein Prog Specialist

Date: 21/2/2019

Jamal J. Milhem  
2019  
Tahar Abu-Ghazaleh & Co.



UN Development Programme  
Report ID: unglcdrp

Combined Delivery Report By Project

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Run Time: 21-02-2019 11:02:32

Selection Criteria :

Business Unit : PAL10  
Period : Jan-Dec (2018)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00099288

| Project Id : ALL      | Period : Jan-Dec (2018)       |               |                 |               |
|-----------------------|-------------------------------|---------------|-----------------|---------------|
| Output # : ALL        | Impl. Partner :<br>Location : |               |                 |               |
|                       | Govt Exp                      | UNDP Exp      | UN Agencies Exp | Total Exp     |
| 70001 -PAPP - Central | 0.00                          | 13,683,380.01 | 0.00            | 13,683,380.01 |



Ramzy Khader project manager  21-2-2019

Ima Al Hussein Prog Specialist  21/2/2019

  
2019  
Tahar Abu-Ghazaleh & Co.





UN Development Programme  
Report ID: unglcdpr

Combined Delivery Report By Project

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Run Time: 21-02-2019 11:02:35

**Funds Utilization**

Selection Criteria :

Business Unit : PAL10  
Period : Jan-Dec (2018)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00099288


Project/Award: 00042831 PAL/ Construction of 300 Housi

Period : As at Dec 31, 2018

| Output #                      | Impl. Partner :02388 UNDP - PAPP | UNDP AMOUNT |
|-------------------------------|----------------------------------|-------------|
| Outstanding NEX advances      |                                  | 0.00        |
| Undepreciated Fixed Assets    |                                  | 0.00        |
| Unamortized Intangible Assets |                                  | 0.00        |
| Inventory                     |                                  | 0.00        |
| Prepayments                   |                                  | 328,944.34  |
| Commitments                   |                                  | 328,944.34  |



Ramzy Khulaf project Manager  21-2-2019

Ima Al Hussein: Prog Specialist  # 21/2/2019

  
2019  
Tahel Abu-Ghazaleh & Co.