



AUDIT

OF

PALESTINIAN GATHERINGS HOST COMMUNITIES 2
(Directly Implemented Project No. 93058, Output No. 97505)

IN

UNDP LEBANON

Report No. 2354
Issue Date: 25 August 2021

**Report on the Audit of Palestinian Gatherings Host Communities 2
implemented by UNDP Lebanon
(Project No. 93058, Output No. 97505)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Talal Abu-Ghazaleh & Co. (the audit firm), from 1 to 23 July 2021, conducted an audit of 'Palestinian Gatherings Host Communities 2' (Project No. 93058, Output No. 97505) (the Project), which is directly implemented and managed by the UNDP Country Office in Lebanon (the Office). The last audit of the Project was conducted by OAI, through BDO LLP in 2018 and covered project expenses from 1 January to 31 December 2017.

The audit firm conducted a financial audit in accordance with the International Standards of Auditing (ISA), the 700 series, 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 2020 and the accompanying Funds Utilization statement¹ as of 31 December 2020 as well as Statement of Assets as of 31 December 2020. The audit did not cover the Statement of Cash 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		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$'000)	Opinion
4,813	Unmodified	46	Unmodified

The audit did not result in any recommendations.

Implementation status of previous OAI audit recommendations:

The previous audit (Report No. 1935, issued on 23 July 2018) 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) 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
(UNDP)**

**Financial Audit of Directly Implemented Project Managed by
UNDP – Country office in Lebanon**

**“ Palestinian Gatherings Host Communities 2”
(Project ID 93058 - Output ID 97505)
For the period from 1 January to 31 December 2020**

19 August 2021

**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. of the Project ID 93058 - Output ID 97505 “Palestinian Gatherings Host Communities 2” (the project), directly implemented by UNDP for the period from 1 January to 31 December 2020.

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 11 April 2021.

- Audit Opinions:

The following is the summary of the audit opinions provided:

Report on	Type of Opinion	Note
Financial Position	Unmodified	No issues were identified.
Statement of Fixed Assets	Unmodified	No issues were identified
Statement of Cash	Not applicable	There was no separate bank account for the project under audit. Therefore, no audit opinion is provided on a Statement of Cash.

- Audit Finding:

There were no reportable findings with medium or high priority ratings, consequently we did not issue a management letter.

- Follow-up on Previous Year’s Audit Recommendations:

Project ID 93058 - Output ID 97505 “Palestinian Gatherings Host Communities 2” was audited in the prior years (audit ID 1935 issued on 23 July 2018). The previous audit report did not raised any audit findings or recommendations.

Sincerely yours,

Talal Abu –Ghazaleh & Co.
License No. 251/1997

Jamal Milhem, CPA
Certified Accountant License # (100/98)
Ramallah - Palestine,
30 July 2021



1.2. Audit Objectives

A. The objective of the financial audit is to express an opinion on the project's financial position which include:

- 1) Expressing an opinion on whether the financial expenses incurred by the project for the period from 1 January to 31 December 2020 and the funds utilization, the accounts receivable and the accounts payable as at 31 December 2020 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.
- 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 2020. This statement should include all assets available as at 31 December 2020 and not only those purchased in the year 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 2020. It is required to express an opinion on the Statement of Cash only where a dedicated bank account 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. As applicable, providing the progress made in implementing the recommendations raised in a previous year audit report.

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 2020.

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 Centers and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country 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 Project ID 93058 - Output ID 97505
"Palestinian Gatherings Host Communities 2"**

**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 93058 - Output ID 97505 "Palestinian Gatherings Host Communities 2" for the period from 1 January to 31 December 2020, 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\$ 4,812,983.54 directly incurred by the UNDP Country Office in Lebanon and charged to the Project for the period from 1 January to 31 December 2020 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 Unmodified 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 Responsibility

Management is responsible for the preparation 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 Responsibility

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.

Talal Abu –Ghazaleh & Co.

License No. 251/1997



Jamal J. Milhem

Jamal Milhem, CPA

Certified Accountant License # (100/98)

Ramallah - Palestine,

30 July 2021



2.2. Combined Delivery Report (CDR) and Funds Utilization statement:

Project ID 93058 - Output ID 97505 "Palestinian Gatherings Host Communities 2" for the period from 1 January to 31 December 2020

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Combined Delivery Report

Project: 00093058 - Palestinian Gatherings Host Co

Country: Lebanon - Beirut

Period: Quarter 4, 2020

Status: Approved

Report by Output and Fund

Account	Description	Government	UNDP	UN Agencies	Total
Output: 00097505 - Palest.Gatherings Host Comm.2		0.00	4,812,983.54	0.00	4,812,983.54
Fund: 30000 - Programme Cost Sharing		0.00	4,812,983.54	0.00	4,812,983.54
33001	Change(s) in accounting policy	0.00	0.00	0.00	0.00
64397	Services to projects -OO staff	0.00	59,007.56	0.00	59,007.56
71305	Local Consult-ShiTemo-Tech	0.00	37,188.00	0.00	37,188.00
71360	Local Consult-Security	0.00	1,206.33	0.00	1,206.33
71405	Service Contracts-Individuals	0.00	392,579.63	0.00	392,579.63
71410	MATP Premiums SC	0.00	169.91	0.00	169.91
71415	Contribution to Security SC	0.00	16,539.72	0.00	16,539.72
72105	Svc Co-Construction & Engineer	0.00	2,674,325.63	0.00	2,674,325.63
72110	Svc Co-Agricultural Management	0.00	19,110.20	0.00	19,110.20
72125	Svc Co-Studies & Research Serv	0.00	524.01	0.00	524.01
72135	Svc Co-Communications Service	0.00	207,539.00	0.00	207,539.00
72145	Svc Co-Training and Educ Serv	0.00	205,547.50	0.00	205,547.50
72165	Svc Co-Social Svcs, Social Sci	0.00	3,500.00	0.00	3,500.00
72210	Machinery and Equipment	0.00	50,634.96	0.00	50,634.96
72215	Transportation Equipment	0.00	13,013.16	0.00	13,013.16
72220	Furniture	0.00	1,976.79	0.00	1,976.79
72311	Fuel, petroleum and other oils	0.00	1,779.86	0.00	1,779.86
72330	Medical Products	0.00	38,683.50	0.00	38,683.50
72350	Medical Kits	0.00	611,545.05	0.00	611,545.05
72399	Other Materials and Goods	0.00	7,978.74	0.00	7,978.74
72405	Acquisition of Communic Equip	0.00	14,474.00	0.00	14,474.00
72415	Courier Charges	0.00	5.97	0.00	5.97
72420	Land Telephone Charges	0.00	1,825.42	0.00	1,825.42
72425	Mobile Telephone Charges	0.00	866.57	0.00	866.57
72435	E-mail-Subscription	0.00	1,328.64	0.00	1,328.64
72505	Stationery & other Office Supp	0.00	1,184.55	0.00	1,184.55
72810	Acquis of Computer Software	0.00	300.00	0.00	300.00
72815	Informa Technology Supplies	0.00	400.00	0.00	400.00
73110	Custodial & Cleaning Services	0.00	5,235.59	0.00	5,235.59
73120	Utilities	0.00	3,531.83	0.00	3,531.83
73125	Common Services-Premises	0.00	27,538.62	0.00	27,538.62
73310	Maint & Licencing of Software	0.00	2,025.20	0.00	2,025.20
73410	Maint, Oper of Transport Equip	0.00	3,436.90	0.00	3,436.90
74210	Printing and Publications	0.00	15,338.86	0.00	15,338.86
74505	Insurance	0.00	2,275.00	0.00	2,275.00
74720	Distribution Cost	0.00	22,000.00	0.00	22,000.00
75105	Facilities & Admin - Implement	0.00	356,516.89	0.00	356,516.89
75710	Participation of counterparts	0.00	6,089.23	0.00	6,089.23
76110	Foreign Exch Translation Loss	0.00	3.11	0.00	3.11
76125	Realized Loss	0.00	56.31	0.00	56.31
76135	Realized Gain	0.00	-54.26	0.00	-54.26
77660	Dep Exp Owned -Vehicle	0.00	5,755.56	0.00	5,755.56
Project Total:		0.00	4,812,983.54	0.00	4,812,983.54

Financial audit of Directly implemented Project ID 93058 - Output ID 97505 "Palestinian Gatherings Host Communities 2" for the period from 1 January to 31 December 2020.

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Report by Activity and Fund

Account	Description	Government	UNDP	UN Agencies	Total
Output: 00097505 - Palest.Gatherings Host Comm.2		0.00	4,812,983.54	0.00	4,812,983.54
Activity: -		0.00	7,507.22	0.00	7,507.22
Fund: 30000 - Programme Cost Sharing		0.00	7,507.22	0.00	7,507.22
33001	Change(s) in accounting policy	0.00	0.00	0.00	0.00
72220	Furniture	0.00	1,195.59	0.00	1,195.59
75105	Facilities & Admin - Implement	0.00	556.07	0.00	556.07
77660	Dep Exp Owned -Vehicle	0.00	5,755.56	0.00	5,755.56
Activity: ACTIVITY1 - Wash		0.00	1,643,423.53	0.00	1,643,423.53
Fund: 30000 - Programme Cost Sharing		0.00	1,643,423.53	0.00	1,643,423.53
64397	Services to projects - CO staff	0.00	54,827.85	0.00	54,827.85
71305	Local Consult-Sht Term-Tech	0.00	24,575.00	0.00	24,575.00
71360	Local Consult-Security	0.00	857.19	0.00	857.19
71405	Service Contracts-Individuals	0.00	392,579.63	0.00	392,579.63
71410	MAIP Premium SC	0.00	169.91	0.00	169.91
71415	Contribution to Security SC	0.00	16,539.72	0.00	16,539.72
72105	Svc Co-Construction & Engineer	0.00	590,066.81	0.00	590,066.81
72125	Svc Co-Studies & Research Serv	0.00	524.01	0.00	524.01
72135	Svc Co-Communications Service	0.00	12,000.04	0.00	12,000.04
72145	Svc Co-Training and Educ Serv	0.00	7,812.50	0.00	7,812.50
72210	Machinery and Equipment	0.00	36,804.96	0.00	36,804.96
72215	Transporation Equipment	0.00	1,483.16	0.00	1,483.16
72311	Fuel, petroleum and other oils	0.00	1,779.86	0.00	1,779.86
72330	Medical Products	0.00	895.00	0.00	895.00
72350	Medical Kits	0.00	293,821.46	0.00	293,821.46
72399	Other Materials and Goods	0.00	2,216.74	0.00	2,216.74
72405	Acquisition of Communic Equip	0.00	14,474.00	0.00	14,474.00
72415	Courier Charges	0.00	5.97	0.00	5.97
72420	Land Telephone Charges	0.00	1,825.42	0.00	1,825.42
72425	Mobile Telephone Charges	0.00	866.57	0.00	866.57
72435	E-mail-Subscription	0.00	1,328.64	0.00	1,328.64
72505	Stationery & other Office Supp	0.00	1,184.55	0.00	1,184.55
72810	Acquis of Computer Software	0.00	300.00	0.00	300.00
72815	Inform Technology Supplies	0.00	400.00	0.00	400.00
73110	Custodial & Cleaning Services	0.00	5,235.59	0.00	5,235.59
73120	Utilities	0.00	3,531.83	0.00	3,531.83
73125	Common Services-Premises	0.00	27,538.62	0.00	27,538.62
73310	Maint & Licencing of Software	0.00	347.20	0.00	347.20
73410	Maint, Oper of Transport Equip	0.00	3,436.90	0.00	3,436.90
74210	Printing and Publications	0.00	14,214.67	0.00	14,214.67
74505	Insurance	0.00	2,275.00	0.00	2,275.00
74720	Distribution Cost	0.00	2,000.00	0.00	2,000.00
75105	Facilities & Admin - Implement	0.00	121,734.74	0.00	121,734.74
75710	Participation of counterparts	0.00	5,765.23	0.00	5,765.23
76110	Foreign Exch Translation Loss	0.00	2.71	0.00	2.71
76125	Realized Loss	0.00	56.31	0.00	56.31
76135	Realized Gain	0.00	-54.26	0.00	-54.26
Activity: ACTIVITY2 - Shelter		0.00	2,018,520.86	0.00	2,018,520.86
Fund: 30000 - Programme Cost Sharing		0.00	2,018,520.86	0.00	2,018,520.86
72105	Svc Co-Construction & Engineer	0.00	1,869,000.83	0.00	1,869,000.83
75105	Facilities & Admin - Implement	0.00	149,520.03	0.00	149,520.03
Activity: ACTIVITY3 - Neighbourhood Interventions		0.00	311,510.77	0.00	311,510.77
Fund: 30000 - Programme Cost Sharing		0.00	311,510.77	0.00	311,510.77
71305	Local Consult-Sht Term-Tech	0.00	7,000.00	0.00	7,000.00
71360	Local Consult-Security	0.00	116.20	0.00	116.20
72105	Svc Co-Construction & Engineer	0.00	213,357.99	0.00	213,357.99
72135	Svc Co-Communications Service	0.00	9,800.00	0.00	9,800.00
72210	Machinery and Equipment	0.00	13,830.00	0.00	13,830.00
72220	Furniture	0.00	781.20	0.00	781.20
72330	Medical Products	0.00	37,788.50	0.00	37,788.50
72399	Other Materials and Goods	0.00	5,762.00	0.00	5,762.00
75105	Facilities & Admin - Implement	0.00	23,074.88	0.00	23,074.88

Financial audit of Directly implemented Project ID 93058 - Output ID 97505 "Palestinian Gatherings Host Communities 2" for the period from 1 January to 31 December 2020.

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Activity: ACTIVITY4 - Hygiene	0.00	408,357.96	0.00	408,357.96
Fund: 30000 - Programme Cost Sharing	0.00	408,357.96	0.00	408,357.96
64397 Services to projects -CO staff	0.00	2,259.30	0.00	2,259.30
72135 Svc Co-Communications Service	0.00	4,999.96	0.00	4,999.96
72145 Svc Co-Training and Educ Serv	0.00	18,000.00	0.00	18,000.00
72165 Svc Co-Social Svcs, Social Sci	0.00	3,500.00	0.00	3,500.00
72215 Transportation Equipment	0.00	11,530.00	0.00	11,530.00
72350 Medical Kits	0.00	317,723.59	0.00	317,723.59
74210 Printing and Publications	0.00	96.00	0.00	96.00
74720 Distribution Cost	0.00	20,000.00	0.00	20,000.00
75105 Facilities & Admin - Implement	0.00	30,248.71	0.00	30,248.71
76110 Foreign Exch Translation Loss	0.00	0.40	0.00	0.40
Activity: ACTIVITY5 - Livelihood	0.00	383,513.62	0.00	383,513.62
Fund: 30000 - Programme Cost Sharing	0.00	383,513.62	0.00	383,513.62
72110 Svc Co-Agricultural Management	0.00	19,110.20	0.00	19,110.20
72135 Svc Co-Communications Service	0.00	156,260.00	0.00	156,260.00
72145 Svc Co-Training and Educ Serv	0.00	179,735.00	0.00	179,735.00
75105 Facilities & Admin - Implement	0.00	28,408.42	0.00	28,408.42
Activity: ACTIVITY6 - Coordination	0.00	40,149.58	0.00	40,149.58
Fund: 30000 - Programme Cost Sharing	0.00	40,149.58	0.00	40,149.58
64397 Services to projects -CO staff	0.00	1,920.41	0.00	1,920.41
71305 Local Consult.-Sht Term-Tech	0.00	5,613.00	0.00	5,613.00
71360 Local Consult-Security	0.00	232.94	0.00	232.94
72105 Svc Co-Construction & Engineer	0.00	1,900.00	0.00	1,900.00
72135 Svc Co-Communications Service	0.00	24,479.00	0.00	24,479.00
73310 Maint & Licencing of Software	0.00	1,678.00	0.00	1,678.00
74210 Printing and Publications	0.00	1,028.19	0.00	1,028.19
75105 Facilities & Admin - Implement	0.00	2,974.04	0.00	2,974.04
75710 Participation of counterparts	0.00	324.00	0.00	324.00
Project Total:	0.00	4,812,983.54	0.00	4,812,983.54

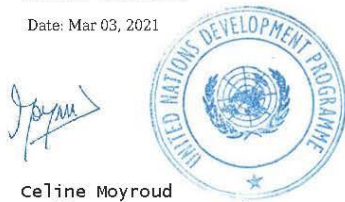
Funds Utilization

Output: 00097505 - Palest.Gatherings Host Comm.2	UNDP Amount
Implementing Partner: 99999 - UNDP	
Outstanding NIM Advances:	0.00
Undepreciated Fixed Assets:	46,218.06
Unamortized Intangible Assets:	0.00
Inventory:	0.00
Prepayments:	0.00
Commitments:	1,259,886.48

Signed on behalf of UNDP:

Hassan Jaber
hassan.jaber@undp.org

Date: Mar 03, 2021



Celine Moyroud
Resident Representative

Signed on behalf of Implementing Partner:

Nancy Hilal
Project Manager
UNDP

Date: Mar 11, 2021



For identification purposes only

2.3. Auditors Report on the Statement of Fixed Assets:

**Independent Auditor's Report on the Statement of Fixed Assets
of UNDP Project ID 93058 - Output ID 97505
"Palestinian Gatherings Host Communities 2"**

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

We have audited the accompanying statement of fixed assets of the UNDP Project ID 93058 - Output ID 97505 "Palestinian Gatherings Host Communities 2" as at 31 December 2020.

Unmodified Opinion

In our opinion, the accompanying statement of fixed assets presents fairly in all material respects the assets status of the Project ID 93058 - Output ID 97505 amounting to US\$ 46,218.06 as at 31 December 2020 in accordance with UNDP accounting policies.

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 statement of fixed assets. 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 Responsibility

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

Auditor's Responsibilities for the audit

Our objectives are to obtain reasonable assurance about whether the statement of fixed assets is 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 statement of fixed assets, 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)



Jamal J. Milhem
Talal Abu –Ghazaleh & Co.

License No. 251/1997

Ramallah – Palestine,

30 July 2021

2.4. Statement of Fixed Assets:

" Palestinian Gatherings Host Communities 2 (Project ID 93058 – Output ID 97505) as at 31 December 2020

Assets In Service Report																
Business Unit:	LBN10	Country:	Category:	In Service	Project Type:	All	Amount	>=	1500	As of Date:	12/31/2020					
Operating Unit:	LBN	Department:	Impl Agency:	Donor:	Fund Code:	Project:	Profile ID:									
Business Unit:	Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost USD	Net Book V	Quantity	Department	Impl Agency	Donor
LBN10	LBN	000000001354	MTRV4	PURCHASE OF A FOUR WHEEL DRIVE	000000001354	1/PA/1354/1354/1354	LBNAA8GRD		8/8/2018	8/8/2018	33,400.00	21,104.96	1	45603	001981	10283
LBN10	LBN	000000001633	MTRV4	CHEVROLET TRAILBLAZER	000000001633	MMM156MBZJH616288	LBNAA8GRD		6/12/2018	6/12/2018	32,000.00	23,111.10	1	45603	001981	10283
												Total	46,216.06			

Signed By: Celine Moyroud
Designation: Resident Representative
Date: 04-Mar-2021



Nassim Char