



AUDIT

OF

SAWASYA II: PROMOTING THE RULE OF LAW IN PALESTINE
(Directly Implemented Project No. 99474, Output No. 102754)

BY

UNDP PROGRAMME OF ASSISTANCE TO THE PALESTINIAN PEOPLE (PAPP)

Report No. 2358

Issue Date: 15 July 2021

**Report on the Audit of
Sawasya II: Promoting the Rule of Law in Palestine implemented by UNDP Programme of Assistance to
the Palestinian People (PAPP)
(Project No. 99474, Output No. 102754)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Talal Abu-Ghazaleh & Co. (the audit firm), from 3 May to 2 June 2021, conducted an audit of 'Sawasya II: Promoting the Rule of Law in Palestine' (Project No. 99474, Output No. 102754) (the Project), which is directly implemented and managed by the UNDP Programme of Assistance to the Palestinian People (PAPP) (the Office). The last audit of the Project was conducted by OAI, through Talal Abu- Ghazaleh & Co. in 2020 and covered project expenses from 1 January to 31 December 2019.

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 include activities and expenses incurred or undertaken at the "responsible party" level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). 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*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$'000)	Opinion
2,563	Unmodified	19	Unmodified

*Expenses recorded in the Combined Delivery Report were \$4,236,210. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country (\$416,002). Also excluded were expenses incurred at the "responsible party" level (\$1,257,201).

The audit did not result in any recommendations.

Implementation status of previous OAI audit recommendations: Report No. 2252, 17 August 2020.

Total recommendations: 2

Implemented: 2

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.

A handwritten signature in blue ink, appearing to read 'B G Simpson', enclosed within a black rectangular box.

Brett Simpson
Officer-in-Charge
Office of Audit and Investigations

**United Nations Development Programme
(UNDP)**

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

**“Sawasya II: Promoting the Rule of Law in Palestine”
(Project ID 99474 - Output ID 102754)
For the period from 1 January to 31 December 2020**

14 July 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 Project ID 99474 - Output ID 102754 “Sawasya II: Promoting the Rule of Law in Palestine” (the project), directly implemented by UNDP Programme of Assistance to the Palestinian People (PAPP) 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 Purchase Order Services Number UNDP 1-0000100454 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	
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 99474 - Output ID 102754 “Sawasya II: Promoting the Rule of Law in Palestine” was audited in the prior year (audit ID 2252 issued on 17 August 2020). The previous audit report included Two recommendations. The recommendations raised and their implementation status are as follows:

Recommendation Title	Implementation
Incorrect closure of outstanding advances.	Implemented.
Reconciled Advances Erroneously Recorded as Government Expense.	Implemented.

Sincerely yours,

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

Jamal Milhem, CPA
Certified Accountant License # (100/98)
Ramallah - Palestine, 14 June 2021



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 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's 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.
- 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 are not retained at the level of the UNDP office.

PART II – FINANCIAL AUDIT REPORTS

1.1. Auditor's Report on Financial Position

Independent Auditor's Report on the Project Financial Position of UNDP DIM Project ID 99474 – Output ID 102754 “Sawasya II: Promoting the Rule of Law in Palestine”

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

We have audited the financial position of UNDP Project ID 99474 - Output ID 102754 “Sawasya II: Promoting the Rule of Law in Palestine” for the period from 1 January to 31 December 2020, which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization Statement (the statement); and (c) the project-related accounts receivable and accounts payable.

The CDR expenditures totaling US\$ 4,236,210.49, are comprised of expenditures directly incurred by UNDP PAPP at an amount of US\$ 2,563,007.29 and expenditures incurred by entities other than the UNDP PAPP at an amount of US\$ 1,673,203.20. Our audit only covered the expenditures directly incurred by UNDP PAPP at an amount of US\$ 2,563,007.29.

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\$ 2,563,007.29 directly incurred by the UNDP PAPP and charged to Project ID 99474 - Output ID 102754 “Sawasya II: Promoting the Rule of Law in Palestine” for the period from 1 January to 31 December 2020 in accordance with UNDP's 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 (ISA). 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 controls as management determines are

necessary to enable the preparation of a CDR and Funds Utilization statement that are 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 ISA 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.

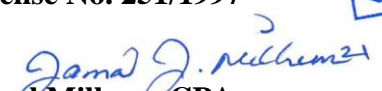
As part of an audit in accordance with ISA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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 controls.
- Obtain an understanding of internal controls 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 controls.

We communicated 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 controls that we identified during our audit.

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




Jamal Milhem, CPA
Certified Accountant License # (100/98)
Ramallah - Palestine, 14 June 2021



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

"Sawasya II: Promoting the Rule of Law in Palestine" Project ID 99474 – Output ID 102754 for the period from 1 January to 31 December 2020

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UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Selection Criteria :

Business Unit : PAL10
Period : Jan-Dec (2020)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00102754

Project Id : 00099474 Promoting the Rule of Law in P		Period :	Jan-Dec (2020)	
Output # : 00102754 Sawasya II: Promoting the Rule		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)

33001 - Change(s) in accounting policy	0.00	0.00	0.00	0.00
61105 - Salaries - NP Staff	0.00	140,408.75	0.00	140,408.75
61205 - Salaries - GS Staff	0.00	70,644.73	0.00	70,644.73
61305 - Salaries - IP Staff	0.00	165,352.82	0.00	165,352.82
61310 - Post Adjustment - IP Staff	0.00	101,875.27	0.00	101,875.27
62105 - Dependency Allowance-NP Staff	0.00	5,687.10	0.00	5,687.10
62110 - Contrib Joint Staff Pension-NP	0.00	28,328.63	0.00	28,328.63
62115 - Contrib to Med,SocIns-NP Staff	0.00	7,667.61	0.00	7,667.61
62140 - Annual Leave Expense - NO	0.00	6,124.31	0.00	6,124.31
62205 - Dependency Allow - GS Staff	0.00	7,001.70	0.00	7,001.70
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	14,333.08	0.00	14,333.08
62215 - Contrib. to Medical, social In	0.00	6,534.66	0.00	6,534.66
62240 - Annual Leave Expense - GS	0.00	6,785.50	0.00	6,785.50
62305 - Dependency Allowances-IP Staff	0.00	20,812.58	0.00	20,812.58
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	58,069.04	0.00	58,069.04
62315 - Contrib. to medical, social in	0.00	2,681.10	0.00	2,681.10
62320 - Mobility, Hardship, Non-remova	0.00	19,497.98	0.00	19,497.98
62330 - Rental Supplements - IP Staff	0.00	21,629.12	0.00	21,629.12
62340 - Annual Leave Expense - IP	0.00	6,541.03	0.00	6,541.03
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	22,464.00	0.00	22,464.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	5,656.00	0.00	5,656.00
63340 - Proc trips/Rest & Recup-IP Stf	0.00	690.00	0.00	690.00
63350 - Reimb of Income Tax-IP Staff	0.00	9,200.96	0.00	9,200.96
63530 - Contribution to EOS Benefits	0.00	17,854.84	0.00	17,854.84
63535 - Contribution to Security	0.00	20,546.00	0.00	20,546.00
63540 - Contribution to Training	0.00	1,666.42	0.00	1,666.42
63545 - Contribution to ICT	0.00	7,141.92	0.00	7,141.92
63550 - Contributions to MAIP	0.00	238.03	0.00	238.03
63555 - Contributions to UN JFA	0.00	14,283.84	0.00	14,283.84
63560 - Contributions to Appendix D	0.00	1,190.36	0.00	1,190.36
64110 - Separations - NP Staff	0.00	2,808.19	0.00	2,808.19
64210 - Separations - GS Staff	0.00	1,412.90	0.00	1,412.90
64310 - Separations - IP Staff	0.00	3,711.03	0.00	3,711.03
64321 - Reassignment-Ticket Costs	0.00	9,690.00	0.00	9,690.00
64322 - Reassignments-Subsistence Allow	0.00	12,555.00	0.00	12,555.00
64397 - Services to projects -CO staff	0.00	65,993.81	0.00	65,993.81
65115 - Contributions to ASHL Reserve	0.00	47,374.90	0.00	47,374.90
65135 - Payroll Mgt Cost Recovery ATLA	0.00	2,197.32	0.00	2,197.32
71205 - Intl Consultants-Sht Term-Tech	0.00	109,039.07	0.00	109,039.07
71305 - Local Consult.-Sht Term-Tech	0.00	120,323.74	0.00	120,323.74
71360 - Local Consult-Security	0.00	2,444.53	0.00	2,444.53
71405 - Service Contracts-Individuals	0.00	537,167.71	0.00	537,167.71
71410 - MAIP Premium SC	0.00	239.90	0.00	239.90
71415 - Contribution to Security SC	0.00	21,828.01	0.00	21,828.01

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UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Project ID : 00099474 Promoting the Rule of Law in P		Period :	Jan-Dec (2020)	
Output # : 00102754 Sawasya II: Promoting the Rule		Impl. Partner :	02388 UNDP - PAPP	
		Location :	Palestine	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71615 - Daily Subsistence Allow-Intl	0.00	171.79	0.00	171.79
71620 - Daily Subsistence Allow-Local	0.00	3,730.88	0.00	3,730.88
72105 - Svc Co-Construction & Engineer	624,969.32	- 596,255.31	0.00	28,714.01
72125 - Svc Co-Studies & Research Serv	47,309.61	27,309.61	0.00	74,619.22
72145 - Svc Co-Training and Educ Serv	65,076.75	0.00	0.00	65,076.75
72155 - Svc Co-Public Admin, Politics	57,865.49	0.00	0.00	57,865.49
72160 - Svc Co-Education & Health Serv	21,259.83	0.00	0.00	21,259.83
72165 - Svc Co-Social Svcs, Social Sci	294,908.86	0.00	0.00	294,908.86
72205 - Office Machinery	0.00	45,500.00	0.00	45,500.00
72220 - Furniture	0.00	6,685.98	0.00	6,685.98
72311 - Fuel, petroleum and other oils	0.00	2,736.48	0.00	2,736.48
72402 - Building Maintenance	0.00	21,450.24	0.00	21,450.24
72405 - Acquisition of Communic Equip	0.00	2,923.72	0.00	2,923.72
72420 - Land Telephone Charges	0.00	89.55	0.00	89.55
72425 - Mobile Telephone Charges	0.00	14,314.58	0.00	14,314.58
72445 - Common Services-Communications	0.00	74,797.40	0.00	74,797.40
72505 - Stationery & other Office Supp	0.00	160.22	0.00	160.22
72605 - Grants to Instit & other Benef	145,811.49	994,173.31	0.00	1,139,984.80
72805 - Acquis of Computer Hardware	0.00	606.50	0.00	606.50
72815 - Inform Technology Supplies	0.00	8,760.00	0.00	8,760.00
73101 - Leased/rented land	0.00	1,466.36	0.00	1,466.36
73104 - Leased Building	0.00	60,602.58	0.00	60,602.58
73105 - Rent	0.00	- 20,424.73	0.00	- 20,424.73
73107 - Rent - Meeting Rooms	0.00	1,605.31	0.00	1,605.31
73120 - Utilities	0.00	11,257.23	0.00	11,257.23
73405 - Rental & Maint-Other Office Eq	0.00	650.00	0.00	650.00
73406 - Maintenance of Equipment	0.00	416.43	0.00	416.43
73410 - Maint, Oper of Transport Equip	0.00	3,955.65	0.00	3,955.65
74110 - Audit Fees	0.00	7,763.00	0.00	7,763.00
74120 - Capacity Assessment	0.00	712.40	0.00	712.40
74205 - Audio Visual Productions	0.00	31,440.00	0.00	31,440.00
74210 - Printing and Publications	0.00	24,327.95	0.00	24,327.95
74220 - Translation Costs	0.00	5,472.43	0.00	5,472.43
74325 - Contrib.To CO Common Security	0.00	23,300.00	0.00	23,300.00
74505 - Insurance	0.00	3,029.12	0.00	3,029.12
74510 - Bank Charges	0.00	15.00	0.00	15.00
74525 - Sundry	0.00	3,195.26	0.00	3,195.26
74596 - Services to projects -GOE	0.00	121,807.40	0.00	121,807.40
74710 - Land Transport	0.00	320.26	0.00	320.26
75105 - Facilities & Admin - Implement	0.00	277,334.68	0.00	277,334.68
75705 - Learning costs	0.00	7,838.47	0.00	7,838.47
75709 - Learning - training of counter	0.00	75,473.77	0.00	75,473.77
76125 - Realized Loss	0.00	90.30	0.00	90.30
76135 - Realized Gain	0.00	- 5.83	0.00	- 5.83
77660 - Dep Exp Owned -Vehicle	0.00	2,517.66	0.00	2,517.66
Total for Fund 30000	1,257,201.35	2,979,009.14	0.00	4,236,210.49
Total for Dept : 70001	1,257,201.35	2,979,009.14	0.00	4,236,210.49
Total for Output : 00102754	1,257,201.35	2,979,009.14	0.00	4,236,210.49

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UNDP UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Project Id : 00099474 Promoting the Rule of Law in P		Period :	Jan-Dec (2020)	
Output # : 00102754 Sawasya II: Promoting the Rule		Impl. Partner :	02388 UNDP - PAPP	
		Location :	Palestine	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Project Total :	1,257,201.35	2,979,009.14	0.00	4,236,210.49

Petrit Skenderi
Technical Specialist
Nader Atta
Signed By : Programme Portfolio Manager Date : 07-Mar-2021
Signed By : Yvonne Helle Date : 07-Mar-2021
Special Representative UNDP PAPP Date : 09-Mar-2021



Talal Abu-Ghazaleh



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Report ID: unglcdrp

Combined Delivery Report By Project

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Run Time: 24-02-2021 07:02:48

Selection Criteria :

Business Unit : PAL10
Period : Jan-Dec (2020)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00102754

Project Id : ALL	Period : Jan-Dec (2020)
Output # : ALL	Impl. Partner :
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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70001 - PAPP - Central	1,257,201.35	2,979,009.14	0.00	4,236,210.49
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Funds Utilization

Selection Criteria :

Business Unit : PAL10
Period : Jan-Dec (2020)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00102754

Project/Award: 00099474 Promoting the Rule of Law in P Period : As at Dec 31, 2020

Output #	00102754	Impl. Partner :02388 UNDP - PAPP	UNDP AMOUNT
Outstanding NEX advances			145,063.57
Undepreciated Fixed Assets			19,092.22
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			188,719.30

Auditors Report on the Statement of Fixed Assets:

**Independent Auditor's Report on the Statement of Fixed Assets
of UNDP DIM Project ID 99474 – Output ID 102754
“Sawasya II: Promoting the Rule of Law in Palestine”
Project ID 99474 – Output ID 102754**

**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 UNDP Project ID 99474 - Output ID 102754 “Sawasya II: Promoting the Rule of Law in Palestine” 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 Project ID 99474 – Output ID 102754 amounting to US\$ 19,092.22 as at 31 December 2020 in accordance with UNDP's accounting policies.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISA). 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 controls as management determines are 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 ISA 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 ISA, 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 controls.
- Obtain an understanding of internal controls 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 controls.

We communicated 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 controls that we identified during our audit.

Jamal Milhem, CPA

Certified Accountant License # (100/98)



Jamal J. Milhem

Talal Abu –Ghazaleh & Co.

License No. 251/1997

Ramallah – Palestine, 14 June 2021

1.3. Statement of Fixed Assets:

"Sawasya II: Promoting the Rule of Law in Palestine"
(Project ID 99474 – Output ID 102754)
as at 31 December 2020

Statement of Assets					
As of 31 December 2020					
Project No. 00099474 - Promoting the Rule of Law in Palestine					
Output 00102754 - Promoting the Rule of Law in Palestine					
Category	Year	Location	Original Amount	Depreciated Amount	Net Book Value
			USD	USD	USD
KIA SORENTO	2016	West Bank	30,211.88	11,119.66	19,092.22
Total Value			30,211.88	11,119.66	19,092.22

Program Manager:

Petrit Skenderi

Skenderi

11 May 2021

Talal Abu-Ghazaleh



Initiated for identification purposes only

