



**AUDIT**

**OF**

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

**UXO's CLEARANCE & IMPROVEMENT SWM**  
**(Directly Implemented Project, Output No. 71646)**

**Report No. 1371**

**Issue Date: 4 September 2014**

**Report on the audit of UNDP Programme of Assistance to the Palestinian People  
UXO's Clearance & Improvement SWM (Output No. 71646)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), from 21 May to 9 June 2014, through Talal Abu-Ghazaleh & Co. (the audit firm), conducted an audit of UXO's Clearance & Improvement SWM, Output No. 71646 (the Project), which is directly implemented and managed by the UNDP Programme of Assistance to the Palestinian People (the Office). This was the first audit of the Project.

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 2013 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2013 as well as Statement of Assets as of 31 December 2013. The audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

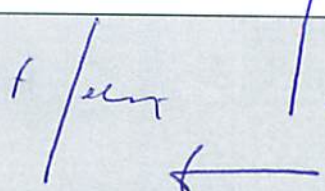
The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

**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
5,019	Unqualified	12	Unqualified

The audit did not result in any recommendations.



Helge S. Ostveiten  
Director  
Office of Audit and Investigations

<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) 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.