



AUDIT

OF

UNDP PROGRAMME OF ASSISTANCE TO THE PALESTINIAN PEOPLE

PROCUREMENT OF DRUGS TO GAZA
(Directly Implemented Project No. 74904, Output No. 87068)

Report No. 1945
Issue Date: 14 June 2018

**Report on the Audit of UNDP Programme of Assistance to the Palestinian People
Procurement of Drugs to Gaza (Project No. 74904, Output No. 87068)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Tala Abu-Ghazaleh & Co. (the audit firm), from 24 to 30 April 2018, conducted an audit of Procurement of Drugs to Gaza (Project No. 74904, Output No. 87068) (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 Deloitte, in 2017 and covered project expenses from 1 January to 31 December 2016.

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 2017 and the accompanying Funds Utilization statement¹ as of 31 December 2017. 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 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 (in \$ '000) | Opinion |
| 7,536 | Unqualified |

The audit did not result in any recommendations.

Management comments and action plan

Management comments and/or additional information provided have been incorporated in to the report, where appropriate.



Helge S. Ostveiten
Director
Office of Audit and Investigations

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.