AUDIT

OF

UNDP PROGRAMME OF ASSISTANCE TO THE PALESTINIAN PEOPLE

RIGHT TO EDUCATION IN THE GAZA STRIP
(Directly Implemented Project No. 87840, Output No. 94739)

Report No. 2072
Issue Date: 14 August 2019
United Nations Development Programme
Office of Audit and Investigations

Report on the Audit of UNDP Programme of Assistance to the Palestinian People
Right to Education in the Gaza Strip
(Project No. 87840, Output No. 94739)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through Talal Abu-Ghazaleh & Co. (the audit firm), from 23 April to 14 June 2019, conducted an audit of Right to Education in the Gaza Strip (Project No. 87840, Output No. 94739) (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 statement1 as of 31 December 2018. The audit did not cover the Statement of Fixed 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:

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<tr>
<th>Project Expenses*</th>
<th>Amount (in $’000)</th>
<th>Opinion</th>
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<tr>
<td></td>
<td>2,969</td>
<td>Unmodified</td>
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* Included in the audit scope were transactions that relate to expenses incurred at the “responsible party” level ($151,294) as these were not covered under HACT audits and all related supporting documents were available for review at the Office.

The audit did not result in any recommendations.

Total recommendations: 1
Implemented: 1

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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