



AUDIT

OF

UN WOMEN OFFICE IN THE OCCUPIED PALESTINIAN TERRITORIES

STRENGTHENING THE RULE OF LAW IN THE OCCUPIED PALESTINIAN TERRITORIES:
JUSTICE AND SECURITY FOR THE PALESTINIAN PEOPLE
(Directly Implemented Project No. 91096)

Report No. 1868
Issue Date: 7 September 2017

**Report on the Audit of UN Women Occupied Palestinian Territories
Strengthening the Rule of Law in the Occupied Palestinian territories: Justice and Security for the
Palestinian People (Project No. 91096)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Deloitte (the audit firm), from 12 to 23 June 2017, conducted an audit of Strengthening the Rule of Law in the occupied Palestinian Territories: Justice and Security for the Palestinian People, Project No. 91096 (the Project), which is directly implemented and managed by the UN Women Office in the occupied Palestinian Territories (the Office). This was the first DIM 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 Trial Balance Report, which includes expenditure for the period from 1 January 2016 to 31 December 2016 and the Statement of Assets as of 31 December 2016. The audit did not include expenditures processed and approved outside of the Office (such as by the UN Women Regional Centres and UN Women Headquarters).

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
1,737	Unqualified	6	Unqualified

* Expenditures recorded in the Project Trial Balance were \$ 2,781,140. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UN Women offices (\$1,043,788).

The audit did not result in any recommendations.

Management Comments

Comments and/or additional information provided have been incorporated into the report, where appropriate.



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