

AUDIT

OF

**PROJECT NAME: KARNI MASTER PLAN DEVELOPMENT AND TECHNICAL ASSISTANCE PROJECT IN THE
OCCUPIED PALESTINIAN TERRITORY
(Atlas Project ID # 00053758)**

At UNOPS JERUSALEM OPERATIONS CENTRE

**Report No. IAIG/2207
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Report on the audit of 'Karni Master Plan Development and Technical Assistance in the Occupied Palestinian Territory' (Atlas Project ID # 00053758)**Executive Summary**

The Internal Audit and Investigations Group (IAIG) of the United Nations Office for Project Services (UNOPS), through KPMG (the audit firm), conducted an audit of the project 'Karni Master Plan Development and Technical Assistance in the Occupied Palestinian Territory' (Atlas Project ID # 00053758) (the Project). The audit firm was under the general supervision of IAIG in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

The Project reported expenditure totalling USD 5,205,136 during the period from 21 May 2007 to 30 September 2010. The project is funded by the Government of Norway.

Audit scope and objectives

The audit firm conducted an audit of the financial statement to express an opinion on whether the financial statements present fairly, in all material aspects, the results of the Project's operations.

Audit rating

The Audit Firm issued an unqualified audit opinion on the Financial Statements as well as on the statement of non-expendable property as of 30 September 2010. The details of the audit results are presented in Table 1.

Table 1 results: Summary results of the financial audit

Period	Project Expenditure		Project non expendable property		Overall rating on internal controls
	Amount (USD)	Opinion	Amount (USD)	Opinion	
21 May 2007 to 30 September 2010	5,205,136	unqualified	287,781	unqualified	Not applicable ¹

¹ The audit scope does not require an assessment of the internal controls