



INTERNAL AUDIT AND INVESTIGATIONS GROUP

UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

FINANCIAL AUDIT REPORT

14 December 2015

PROJECT NAME:	TULKAREM COURTHOUSE FACILITY (TCHF)
PROJECT NUMBER:	00076825
COUNTRY:	PALESTINE
AUDITOR:	MOORE STEPHENS LLP
PERIOD SUBJECT TO AUDIT:	1 JANUARY 2011 TO 30 SEPTEMBER 2015

Contents

Acronyms and abbreviations	3
Financial audit report	4
Audit opinion on the project financial statement.....	4
Audit opinion on the statement of non-expendable property.....	5
Annex I – Project financial statement	
Annex II – Statement of non-expendable property	
Annex III – Responsibility statement by management	

Acronyms and abbreviations

IAIG	Internal Audit and Investigations Group
IPSAS	International Public Sector Accounting Standards
PC	Project Centre
TOR	Terms of Reference
UNOPS	United Nations Office for Project Services
USD	United States Dollars

Financial audit report

Audit opinion on the project financial statement

Report of the Independent Auditors to UNOPS Jerusalem Operations Centre

We have audited the accompanying project financial statement for the project 'Tulkarem Courthouse Facility (TCHF)' (Atlas project ID 00076825) of UNOPS for the period from 1 January 2011 to 30 September 2015.

Management responsibility for the financial statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with International Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial statement based upon the results of our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of a financial statement that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Auditor's opinion

In our opinion, the financial statement gives a true and fair view of, in all material respects, the income and expenditure of the project 'Tulkarem Courthouse Facility (TCHF)' (Atlas project ID 00076825) for the period from 1 January 2011 to 30 September 2015 in conformity with the terms of the agreements and in accordance with International Public Sector Accounting Standards.

Audit opinion on the statement of non-expendable property**Report of the Independent Auditors to UNOPS Jerusalem Operations Centre**

We have audited the accompanying statement of non-expendable property of the project 'Tulkarem Courthouse Facility (TCHF)' (Atlas project ID 00076825) of UNOPS for the period from 1 January 2011 to 30 September 2015.

Unqualified opinion

In our opinion, the statement of non-expendable property presents fairly, in all material respects, the status of non-expendable property of the project 'Tulkarem Courthouse Facility (TCHF)' (Atlas project ID 00076825) as at 30 September 2015 in conformity with the terms of the agreements and in accordance with International Public Sector Accounting Standards.

Statement of non-expendable property

This is attached as Annex II to this report.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

14 December 2015

Responsibility statement by management

This is attached as Annex III to this report.

Annex I – Project financial statement



Operational excellence for results that matter

Annex 1

5 November 2015

Funding: DFATD

To whom it may Concern,

Subject: Interim Financial Statement as at 30 September 2015

We enclose the Interim Financial Statement for project 76825 **Construction and Equipping of High-Quality Court Facility in Tulkarem**, which commenced in year 2011 and indicates the following at 30 September 2015:

- Project Expenditure and management fee: US\$ 16,392,651
- Total Funds: US\$ 17,474,373
- Unliquidated Obligations: US\$ 737,007
- Project Advances: US\$ 2,272
- Project Fund Balance: US\$ 342,444

Thank you and best regards,

Fatima Abbasi
Programme Support Unit (PSU) Manager

Fatima

F. A

Annex 1

UNOPS

Country: Palestine Funding DFATD
 Project Atlas id: 00076825 All Amounts in US\$
 Project Title: Construction & Equipping of High-Quality Court Facility in Tulkarem Date: 11/5/2015

INTERIM FINANCIAL STATEMENT AS AT 30 SEPTEMBER 2015

1) INCOME

DEPOSITS

2011	4,550,511	
2012	0	
2013	2,000,000	
2014	6,316,894	
2015	4,526,140	17,393,545

INTEREST

2011	25,895	
2012	15,089	
2013	3,530	
2014	16,979	
2015	19,335	80,829

TOTAL FUNDS (A) \$ **17,474,373**

2) PROJECT EXPENSES

PERIOD - PRIOR YEARS

2011	Disbursements	759,398	
	Net exchange gain	-42	
	Management fee	52,887	812,243
2012	Disbursements	756,230	
	Net exchange loss	54	
	Management fee	52,939	809,223
2013	Disbursements	3,676,724	
	Net exchange gain	-1,608	
	Management fee	257,371	3,932,487
2014	Disbursements	4,003,435	
	Net exchange gain	-324	
	Management fee	280,240	4,283,351

PERIOD - CURRENT YEAR

2015	Disbursements	6,126,398	
	Net exchange loss	97	
	Management fee	428,851	6,555,346

TOTAL PROJECT EXPENSES (B) \$ **16,392,651**

Project Advances (C) 2,272 2,272

PROJECT CASH BALANCE (D) = (A) - (B) - (C) \$ **1,079,451**

Open Purchase Orders (E) 737,007 737,007

3) PROJECT FUND BALANCE (F) = (D) - (E) \$ **342,444**

* This statement is interim and is provided for information purposes only. Figures are not final. Final figures will appear in the certified financial statement once the 2015 books are closed.

Fatima Abbasi
 Programme Support Unit (PSU) Manager

Fatima

F. A

Annex II – Statement of non-expendable property

Select * from Assets Where (ProjectNo like 'xxx76825xxx' And UnitPriceUSD >2500)



UNOPS JRS Assets Report

(Tuesday, October 20, 2015)



Item Description	Project No	Serial No	Date of Purchase	Unit Price (USD)
KIA - Sportage 2009	00076825	22-943-21	29 Mar 2011	13,933.33
Ssangyong - Rexton 2009	00076825	22-937-21	29 Mar 2011	16,466.67
Toyota RAV-4 / 22-862-21 / Model 2008	00076825	22-862-21	28 Mar 2011	10,025.36

Logistics Specialist

Date: 20 Oct 15

Project Manager

Date: 20/10/2015

Annex III – Statement of management responsibility

UNITED NATIONS OFFICE FOR PROJECT SERVICES

Project ID: 00076825

Construction of the Tulkarem Courthouse Facility

Responsibility Statement by Management

The United Nations Office for Project Services (UNOPS) management is responsible for the preparation, integrity and fair presentation of the Financial/Income/Income-Expenditure Statement of the UNOPS Project ID. 76825 Construction of the Tulkarem Courthouse Facility.

The Statement, presented under annex I, has been prepared in accordance with the applicable UNOPS regulations and rules.

We do hereby state that, in our opinion:

Financial Statement

The Financial Statement as reported, presents fairly in all material respects, the expenditure of US\$ 16,392,651 incurred by the UNOPS office for the period 1 January 2011 to 30 September 2015 in accordance with the accounting policies set out in the Notes to the Statement and in conformity with approved activities and budgets of UNOPS Project ID. 76825 Construction of the Tulkarem Courthouse Facility.

Statement of Inventory of Non-Expendable Equipment

The Statement of Non-Expendable Equipment presents fairly, in all material respects, the Non-Expendable Equipment balance as at 30 September 2015 amounting to US\$ 40,425.36 in accordance with the Non-Expendable Inventory listing certified by project management.

(Signature)



Name: Ala' Arman

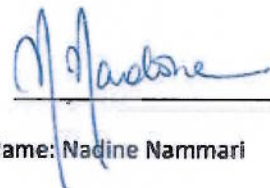
Senior Project Manager

Region: JRS office

Place: JRS office

Date: 17/11/15

(Signature)



Name: Nadine Nammari

Finance Associate

Region: JRS Office

Place:

Date:

(Signature)



Name: Fatima Abbasi

Officer in Charge

Region: JRS Office

Place: JRS office.

Date: 17/11/15