



AUDIT

OF

UNDP PAKISTAN

EARLY RECOVERY – REHABILITATION OF GOVERNMENT BUILDINGS
(Directly Implemented Project No. 79054)

Report No. 1202
Issue Date: 29 November 2013

**Report on the audit of UNDP Pakistan
Early Recovery– Rehabilitation of Government Buildings (Project No. 79054)
Executive Summary**

From 23 September to 25 October 2013, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP), through M. Yousuf Adil Saleem & Co. (the audit firm), conducted an audit of Early Recovery – Rehabilitation of Government Buildings, Project No. 79054 (the Project), which is directly implemented and managed by the UNDP Country Office in Pakistan (the Office). The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*. The last audit of the Office was conducted by OAI in 2013.

The Project reported expenditure totalling \$3.9 million during the period from 1 January to 31 December 2012. The project was funded by the European Union.

Audit scope and objectives

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 Statement of Expenditure (Combined Delivery Report) for the period from 1 January to 31 December 2012 and the Statement of Assets as of 31 December 2013.


Audit results

Based on the audit report 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
3,855	Unqualified	10	Unqualified

Key issues and recommendations

The audit did not raise any reportable issues.



Antoine Khoury
Officer-in-Charge
Office of Audit and Investigations