



AUDIT

OF

UNDP REPUBLIC OF CHAD

**Programme Conjoint D'Appui au Détachement Intégré de Sécurité
(Directly Implemented Project No. 77223)**

Report No. 1214
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Report on the audit of UNDP Republic of Chad
Programme Conjoint D'Appui au Détachement Intégré de Sécurité
(Project No. 77223)
Executive Summary

From 16 to 24 October 2013, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP), through BDO & Co Mauritius (the audit firm), conducted an audit of *Programme Conjoint D'Appui au Détachement Intégré de Sécurité*, (Project No. 77223) (the Project), which is directly implemented and managed by the UNDP Country Office in the Republic of Chad (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 2008.

The Project reported expenditure totalling \$5.2 million during the period from 1 January 2012 to 31 December 2012. The following donors contributed to the Project: Chad, European Union, US International Narcotics and Law Enforcement Affairs, and the UN Peacebuilding Fund.

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 Statement of Assets as of 31 December 2012.

Follow-up on prior audit

The audit also verified the implementation status of the previous audit report recommendations issued on 18 June 2013 (Report No. 1010). Out of the 7 recommendations, 1 recommendation was assessed to be fully implemented, 1 was in progress, 1 was withdrawn, and 4 were not implemented.

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
5,236	Unqualified	5*	Unqualified

* Equivalent to FCFA 2,399,000 (currency used in Chad)

Key issues and recommendations

The audit raised 6 issues and resulted in 6 recommendations, 1 of which (17 percent) was ranked high (critical) priority, meaning "Prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP and may affect the organization at the global level."

Project Management Issue # 9.2 Absence of an annual work plan. The Office did not prepare an annual work plan to serve as guidance during the project implementation process. OAI recommends that the Office prepare an annual work plan each year to guide project implementation.

Management's comments

The Resident Representative acknowledged the six audit recommendations.



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