



AUDIT

OF

UNDP DEMOCRATIC REPUBLIC OF THE CONGO

Projet Enquête 1-2-3
(Directly Implemented Project No. 78916)

Report No. 1217
Issue Date: 13 January 2014

**Report on the audit of UNDP Democratic Republic of the Congo
Projet Enquête 1-2-3 (Project No. 78916)
Executive Summary**

From 24 October to 25 November 2013, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP), through KPMG DRC (the audit firm), conducted an audit of “Projet Enquête 1-2-3”, (Project No. 78916) (the Project), which is directly implemented and managed by the UNDP Country Office in the Democratic Republic of the Congo (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 2012.

The Project reported expenditure totalling \$2.74 million during the period from 1 January 2012 to 31 December 2012. The following donors contributed to the Project: Belgium and the United Nations Environment Programme (UNEP).

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.

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		Cash	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
2,737	Unqualified	139	Unqualified	N/A	N/A

Key issue and recommendation

The audit raised one issue ranked medium (important) priority, meaning “Action is required to ensure that UNDP is not exposed to significant risks. Failure to take action could result in negative consequences for UNDP.” The recommendation includes actions to address weaknesses in the management and the control of vehicles.

Management's comments

The Resident Representative accepted the audit recommendation and is in the process of implementing it.

A handwritten signature in blue ink is visible within a rectangular box. The signature appears to be 'H. Ostveiten' with a large flourish at the end.

Helge S. Ostveiten
Director
Office of Audit and Investigations