

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP IRAQ

ESTABLISHMENT OF MATERNITY & CHILDREN'S HOSPITAL IN FALLUJAH PROJECT
(Directly Implemented Project No. 61475)

Report No. 1254

Issue Date: 24 February 2014

**Report on the audit of UNDP Iraq
Establishment of Maternity & Children's Hospital in Fallujah Project (Project No. 61475)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), from 29 September to 7 November 2013, through Talal Abu-Ghazaleh & Co. (the audit firm), conducted an audit of the Establishment of Maternity & Children's Hospital in Fallujah Project, Project No. 61475 (the Project), which is directly implemented and managed by the UNDP Country Office in Iraq (the Office). The last audit of the Office was conducted by OAI in 2011.

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 2011 to 31 December 2012.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Audit results

Based on the audit report and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

Year	Project Expenditure		Project Assets	
	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
2011	7,441	Unqualified	N/A	N/A
2012	2,020	Unqualified	N/A	N/A

Key recommendations

The audit did not result in any recommendation.



Helge S. Osttveiten
Director
Office of Audit and Investigations