



AUDIT

OF

UNDP TAJIKISTAN

BORDER MANAGEMENT IN NORTHERN AFGHANISTAN
(Directly Implemented Project, Output No. 77375)

Report No. 1378

Issue Date: 10 July 2014

**Report on the audit of UNDP Tajikistan
Border Management in Northern Afghanistan (Output No. 77375)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), from 21 April to 2 May 2014, through Grant Thornton CJSC (the audit firm), conducted an audit of "Border Management in Northern Afghanistan", Output No. 77375 (the Project), which is directly implemented and managed by the UNDP Country Office in Tajikistan (the Office). The last audit of the Office was conducted by OAI in 2008.

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 Combined Delivery Report, which includes expenditure for the period from 1 January to 31 December 2013 and the accompanying Funds Utilization statement¹ as of 31 December 2013 as well as the Statement of Assets as of 31 December 2013.

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

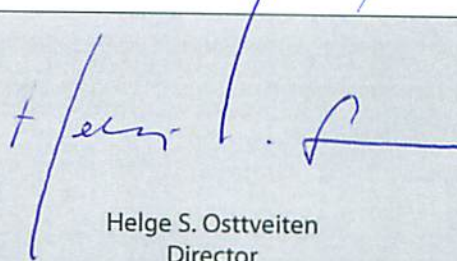
Audit results

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

Project Expenditure		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
3,259*	Unqualified	312	Unqualified

*Expenditure amounting to \$227,933 was excluded from the scope of the audit, since it was incurred by UNDP Headquarters.

The audit did not result in any recommendations.



Helge S. Osttveiten
Director
Office of Audit and Investigations

¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) depreciated fixed assets used at the project level; (c) inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.