



AUDIT

OF

UNDP HAITI

Strengthening & Improvement of Tuberculosis
(Directly Implemented Project No. 61399, Output No. 77761)

Report No. 1659

Issue Date: 10 August 2016

**Report on the Audit of UNDP Haiti
Strengthening & Improvement of Tuberculosis
(Project No. 61399, Output No. 77761)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 16 to 31 May 2016, conducted an audit of Strengthening & Improvement of Tuberculosis (Project No. 61399, Output No. 77761) (the Project), which is directly implemented and managed by the UNDP Country Office in Haiti (the Office). OAI conducted an audit of the Office's Global Fund-related activities in 2015 and covered project expenditure from 1 October 2013 to 31 December 2014.

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 2015 and the accompanying Funds Utilization statement¹ as of 31 December 2015 as well as the Statement of Assets as of 31 December 2015. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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
1,722	Unqualified	99	Unqualified

* Expenditures recorded in the Combined Delivery Report were \$4,151,351. Excluded from the audit scope were transactions that relate to expenditures not processed or approved at the Office level (\$581,018). Also excluded were expenditures incurred at the "responsible party" level (\$1,847,884), which were subject to a separate audit conducted by external auditors that resulted in an unqualified opinion.

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.

The audit did not result in any recommendations.

Implementation status of previous OAI audit recommendations: Report No. 1456, 30 July 2015

Total recommendations: 2

Implemented: 2



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