

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



*Empowered lives.
Resilient nations.*

AUDIT

OF

UNDP SYRIAN ARAB REPUBLIC

**RELIABLE AND SAFE ELECTRICITY TO RESPOND TO THE IMMEDIATE HUMANITARIAN
NEEDS IN CRISIS AFFECTED SYRIAN COMMUNITIES**
(Directly Implemented Project No. 86567, Output No. 94753)

Report No. 1807
Issue Date: 10 August 2017

**Report on the Audit of UNDP Syrian Arab Republic
Reliable and Safe Electricity to Respond to the Immediate Humanitarian Needs in Crisis
Affected Syrian Communities (Project No. 86567, Output No. 94753)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Deloitte (the audit firm), from 11 to 22 June 2017, conducted an audit of Reliable and Safe Electricity to Respond to the Immediate Humanitarian Needs in Crisis Affected Syrian Communities (Project No. 86567, Output No. 94753) (the Project), which is directly implemented and managed by the UNDP Country Office in the Syrian Arab Republic (the Office). This was the first audit of the Project.

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 2016 and the accompanying Funds Utilization statement¹ as of 31 December 2016. The audit did not cover the Statement of Assets as there were no assets held by the Project as of 31 December 2016. 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	
Amount (in \$ '000)	Opinion
18,701	Unqualified

The audit did not result in any recommendations.

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.

Management comments and action plan

Management comments and/or additional information provided have been incorporated into the report, where appropriate.



Helge S. Ostveiten
Director
Office of Audit and Investigations