



AUDIT

OF

UNDP MALI

RESTAURATION DE L'AUTORITE DE L'ETAT AU NORD MALI
(Directly Implemented Project No. 78266, Output No. 88627)

Report No. 1817

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Report on the Audit of UNDP Mali
Restauration de l'Autorité de l'Etat au Nord Mali (Project No. 78266, Output No. 88627)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through KPMG (the audit firm), from 15 to 26 May 2017, conducted an audit of Project Restauration de l'Autorité de l'État au Nord Mali, Project No. 78266, Output No. 88627 (the Project), which is directly implemented and managed by the UNDP Country Office in Mali (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 2016 to 31 December 2016 and the accompanying Funds Utilization statement¹ as of 31 December 2016, as well as Statement of Assets. 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
3,348	Unqualified	71	Unqualified

*Expenditures recorded in the Combined Delivery Report were \$4,182,338 million. Excluded from the audit scope were expenditures processed and approved by other UNDP offices outside of the country (\$833,860).

The audit did not result in any recommendations.



Helge S. Osttveiten
Director
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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.