

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP MYANMAR

RULES OF LAW AND ACCESS TO JUSTICE IN MYANMAR
(Directly Implemented Project No. 74044, Output No. 86610)

Report No. 1850

Issue Date: 8 September 2017

**Report on the Audit of UNDP Myanmar
Rules of Law and Access to Justice in Myanmar
(Project No. 74044, Output No. 86610)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Deloitte (the audit firm), from 15 May to 23 June 2017, conducted an audit of Rules of Law and Access to Justice in Myanmar, Project No. 74044, Output No. 86610 (the Project), which is directly implemented by the UNDP Country Office in Myanmar (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 as well as Statement of Assets as of 31 December 2016. The audit did not include activities or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). 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

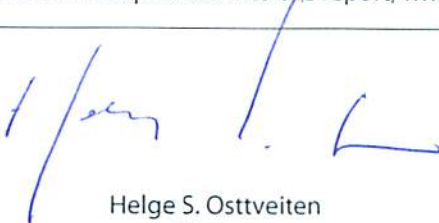
Based on the audit report submitted by the audit firm, the results are summarized in the table below:

Project Expenditure*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
2,610	Unqualified	13	Unqualified

*Expenditures recorded in the Combined Delivery Report were \$4,100,442. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UNDP offices outside of the country (\$1,490,128).

The audit did not result in any recommendations.

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



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) undepreciated 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.