



AUDIT

OF

UNDP HAITI

APPUI AU PROCESSUS ELECTORAL
(Directly Implemented Project No. 76471, Output No. 87841)

Report No.1978

Issue Date: 23 July 2018

Report on the Audit of UNDP Haiti Appui au Processus Electoral (Project No. 76471, Output No. 87841) Executive Summary

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 7 to 15 May 2018, conducted an audit of Appui au Processus Electoral (Project No. 76471, Output No. 87841) (the Project), which is directly implemented and managed by the UNDP Country Office in Haiti (the Office). The last audit of the Project was conducted by OAI through the firm in 2017 and covered project expenses from 1 January to 31 December 2016.

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 expenses for the period from 1 January to 31 December 2017 and the accompanying Funds Utilization statement¹ as of 31 December 2017 as well as Statement of Assets as of 31 December 2017. 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) or expenses of other United Nations agencies. 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 Expenses*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
9,168	Unmodified**	49	Unmodified

*Expenses recorded in the Combined Delivery Report were \$9.5 million. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country (\$0.4 million).

**Unmodified = unqualified or clean opinion

The audit did not result in any recommendations.

Implementation status of previous OAI audit recommendations: Report No. 1836 (27 July 2017).

Total recommendations: 3

Implemented: 2

In progress: 1

The outstanding recommendation is related to enhancing controls over the approval of invoices and the recovery of an overpayment to a vendor amounting to \$4,448.

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.

Management comments and action plan

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



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