



AUDIT

OF

UNDP DEMOCRATIC REPUBLIC OF THE CONGO

GOUVERNANCE JUDICIAIRE ET SECURITAIRE

(Directly Implemented Project Nos. 70625, 73341, 61698)

Report No. 1000
Issue Date: 25 June 2013

Report on the audit of UNDP Democratic Republic of the Congo
Gouvernance Judiciaire et Securitaire
(Project Nos. 70625, 73341, 61698)
Executive Summary

From 21 January to 5 March 2013, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP), through KPMG (the audit firm), conducted an audit of Gouvernance Judiciaire et Securitaire, Project Nos. 70625, 73341 and 61698 (the Projects) which are directly implemented and managed by the UNDP Country Office in the Democratic Republic of the Congo (the Office) and are comprised of the following three outputs:

- (a) Accès à la Justice Nord et Sud Kivu (No. 70625)
- (b) Renforcement des Capacités de la Police Nationale Congolaise/JICA (No. 73341)
- (c) Projet Post Brassage/Pays Bas (No. 61698)

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*. The last audit of the Office was conducted by OAI in 2012.

The Project reported expenditure totalling \$4 million during the period from 1 January to 31 December 2011. The following donors contributed to the Project: Sweden, Japan International Cooperation Agency, Germany and the Netherlands.

Audit scope and objectives

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 Statement of Expenditure (Combined Delivery Report) for the period from 1 January to 31 December 2011 and Statement of Assets as of 31 December 2011.

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		Cash	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
4,016	Unqualified	182	Unqualified	-	N/A*

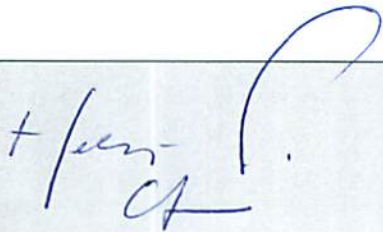
*No separate bank account was held by the project

Key issues and recommendations

The audit raised three issues and resulted in three recommendations all ranked medium (important) priority, meaning "Action is required to ensure that UNDP is not exposed to significant risks. Failure to take action could result in negative consequences for UNDP." The recommendations includes actions to address: non-execution of activities initially planned, weaknesses in the control of technical activities realized by third parties, and weaknesses in assets management.

Management's comments

The Resident Representative acknowledged all recommendations.



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Director
Office of Audit and Investigations