



**AUDIT**

**OF**

**UNDP DEMOCRATIC REPUBLIC OF THE CONGO**

**Projet Renforcement des Capacités de la Police Nationale**  
**(Directly Implemented Project No. 73341)**

**Report No. 1281**  
**Issue Date: 13 January 2014**

**Report on the audit of UNDP Democratic Republic of the Congo  
Projet Renforcement des Capacités de la Police Nationale (Project No. 73341)  
Executive Summary**

From 24 October to 25 November 2013, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP), through KPMG DRC (the audit firm), conducted an audit of "Projet Renforcement des Capacités de la Police Nationale", (Project No. 73341) (the Project), which is directly implemented and managed by the UNDP Country Office in the Democratic Republic of the Congo (the Office). 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 \$3.6 million during the period from 1 January to 31 December 2012. The Project was funded by the Japan International Cooperation Agency (JICA).

**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 2012 and Statement of Assets as of 31 December 2012.

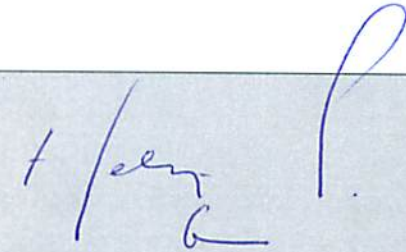
**Audit results**

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<br>(in \$ '000) | Opinion     | Amount<br>(in \$ '000) | Opinion     | Amount<br>(in \$ '000) | Opinion |
| 3,550                  | Unqualified | 8                      | Unqualified | N/A                    | N/A     |

**Key issues and recommendations**

The audit did not raise any reportable issues.



Helge S. Osttveiten  
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