



**AUDIT**

**OF**

**UNDP SOUTH SUDAN**

**SUPPORT TO ACCESS TO JUSTICE AND RULE OF LAW**  
**(Directly Implemented Project, Project No. 64390/Output No. 81231)**

**Report No. 1344**

**Issue Date: 28 October 2014**

**Report on the audit of UNDP South Sudan  
Support to Access to Justice (Output No. 81231)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), from 9 June to 1 July 2014, through PricewaterhouseCoopers CPA, Kenya (the audit firm), conducted an audit of Support to Access to Justice and Rule of Law, Project No. 64390/Output No. 81231 (the Project), which is directly implemented and managed by the UNDP Country Office in South Sudan (the Office). This was the first audit of the Project.

The audit work covered financial transactions as well as internal controls and systems for the purpose of expressing an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations, as well as assess compliance with UNDP regulations, rules, policies and procedures and donor agreements. The audit covered the Project's Combined Delivery Report, which includes expenditure for the period from 1 January 2012 to 31 December 2013 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2013 as well as Statement of Assets as of 31 December 2013. It also reviewed the relevant systems, procedures and practices in place as they relate to the Project, in the areas of: organization and staffing, project management, human resources management, financial and cash management, procurement, asset management, information systems and general administration. The audit did not include activities and expenses incurred or undertaken by the Government. 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*.

**Overall audit rating**

Based on the audit report and corresponding management letter submitted by the audit firm, OAI assessed the management of the Project as **satisfactory**, which means, "Internal controls, governance and risk management processes as applicable to the Project's financial statements were adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited entity." The details of the audit results are presented in the table below:

| Year | Project Expenditure    |             | Project Assets         |             |
|------|------------------------|-------------|------------------------|-------------|
|      | Amount<br>(in \$ '000) | Opinion     | Amount<br>(in \$ '000) | Opinion     |
| 2012 | 2,180*                 | Unqualified | 290                    | Unqualified |
| 2013 | 6,732**                | Unqualified | 290                    | Unqualified |

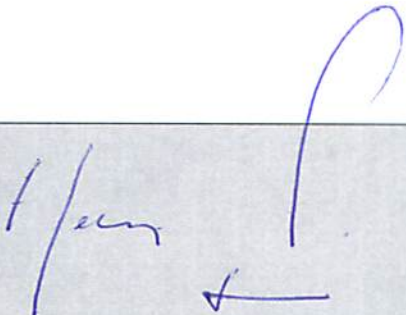
\*This pertains to the expenditure for Output No. 81231 only. The Combined Delivery Report (total \$5,206, 250) includes expenditure for other Outputs that were not within the scope of this audit.

\*\*Expenditures recorded in the Combined Delivery Report were \$6,755,009. Excluded from the audit scope were transactions that relate to expenditures incurred by the Government of \$23,180.

<sup>1</sup> 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.

The audit firm issued an unqualified opinion on the Funds Utilization statement.

The audit did not result in any recommendations.



Helge S. Osttveiten  
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