

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP DEMOCRATIC REPUBLIC OF THE CONGO

Consolidation de la paix dans les zones minières
(Directly Implemented Project No. 66357, Output No. 82554)

Report No. 1521

Issue Date: 22 September 2015

**Report on the Audit of UNDP Democratic Republic of the Congo
Consolidation de la paix dans les zones minières
(Project No. 66357, Output No. 82554)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), conducted from 29 June to 10 July 2015 an audit of “Consolidation de la paix dans les zones minières” (Project No. 66357, Output No. 82554) (the Project), which is directly implemented and managed by the UNDP Country Office in the Democratic Republic of the Congo (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 2014 and the accompanying Funds Utilization statement¹ as of 31 December 2014 as well as Statement of Assets as of 31 December 2014. 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). 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 and corresponding management letter 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
873	Unqualified	6	Unqualified

*Expenditures recorded in the Combined Delivery Report totaled \$4,138,049. Excluded from the audit scope were transactions that relate to expenditures of other United Nations agencies (\$2,470,530) and expenditures processed and approved by other UNDP offices outside of the country (\$794,755).

¹ 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 did not result in any recommendations.



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