

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP SOUTH SUDAN

EXPANDING AND ENHANCING QUALITY TUBERCULOSIS PREVENTION, CARE AND
CONTROL SERVICES IN SOUTH SUDAN

(Directly Implemented Project No. 90124, Output No. 96034)

Report No. 1725

Issue Date: 23 September 2016

Report on the Audit of UNDP South Sudan
Expanding and Enhancing Quality Tuberculosis Prevention, Care and Control Services in South Sudan
(Project No. 90124, Output No. 96034)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 6 to 24 June 2016, conducted an audit of “Expanding and Enhancing Quality Tuberculosis Prevention, Care and Control Services in South Sudan” (Project No. 90124, Output No. 96034) (the Project), which is directly implemented and managed by the UNDP Country Office in South Sudan (the Office) as the Principal Recipient, since the Project was funded by the Global Fund to Fight AIDS, Tuberculosis and Malaria. 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 July 2015 to 31 December 2015 and the accompanying Funds Utilization statement¹ as of 31 December 2015. 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 Assets as no assets were purchased by the Project. 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*.

Audit results

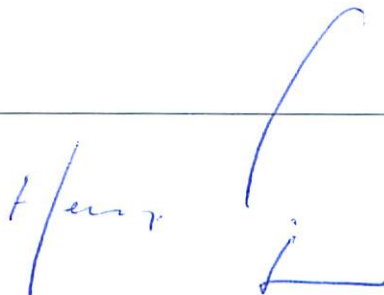
Based on the audit report and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

Project Expenditure*	
Amount (in \$ '000)	Opinion
1,195	Unqualified

* Expenditures recorded in the Combined Delivery Report were \$1,584,223. Excluded from the audit scope were transactions that relate to expenditures incurred at the **“responsible party” level** (\$389,166), which were subject to a separate audit conducted by external auditors that resulted in an unqualified opinion.

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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