



AUDIT

OF

UNDP JORDAN

**MITIGATING THE IMPACT OF THE SYRIAN REFUGEE CRISIS ON JORDANIAN VULNERABLE
HOST COMMUNITIES**

(Directly Implemented Project No. 72487, Output Nos. 94965 and 98935)

Report No. 1930

Issue Date: 26 July 2018

Report on the Audit of UNDP Jordan
Mitigating the Impact of the Syrian Refugee Crisis on Jordanian Vulnerable Host Communities
(Project No. 72487, Output Nos. 94965 and 98935)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through KPMG Geneva (the audit firm), from 2 to 20 May 2018, conducted an audit of Mitigating the Impact of the Syrian Refugee Crisis on Jordanian Vulnerable Host Communities (Project No. 72487, Output Nos. 94965 and 98935) (the Project), which is directly implemented and managed by the UNDP Country Office in Jordan (the Office). The last audit of the Project was conducted by OAI through Deloitte in 2017 and covered project expenses from 1 January to 31 December 2016.

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 expenses for the period from 1 January to 31 December 2017 and the accompanying Funds Utilization statement¹ as of 31 December 2017 as well as Statement of Assets as of 31 December 2017. 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 reports submitted by the audit firm, the results are summarized in the table below:

Output no.	Project Expenses		Project Assets	
	Amount (in \$ '000)	Opinion	Amount (in \$'000)	Opinion
94965	4,019	Unmodified*	17	Unmodified*
98935	6,257	Unmodified*	0	Not Applicable

*Unmodified = unqualified or clean opinion.

The audit did not result in any recommendations.

Implementation status of previous OAI audit recommendations: Report No. 1793, 14 August 2017.

Total recommendations: 1

Implemented: 1

¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) undepreciated 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.

Management comments and action plan

Comments and/or additional information provided have been incorporated into the report, where appropriate.

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