



AUDIT

OF

UNDP SYRIAN ARAB REPUBLIC

GERMAN SUPPORT TO INCOME GENERATION
(Directly Implemented Project No. 97172)
(Basic Infrastructure Restoration, Output No. 100999 and
Job and Income Generation, Output No. 103325)

Report No. 1952
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**Report on the Audit of UNDP Syrian Arab Republic
German Support to Income Generation (Project No. 97172)
Basic Infrastructure Restoration (Output No. 100999) and
Job and Income Generation (Output No. 103325)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Talal Abu-Ghazaleh & Co. (the audit firm), from 23 April to 21 May 2018, conducted an audit of German Support to Income Generation, Project No. 97172 (Basic Infrastructure Restoration, Output No. 100999, and Job and Income Generation, Output No. 103325) (the Project), which is directly implemented and managed by the UNDP Country Office in the Syrian Arab Republic (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 Reports, which included expenses for the period from 1 January to 31 December 2017 and the accompanying Funds Utilization statements¹ as of 31 December 2017. The audit did not cover the Statement of Assets as no assets were held 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 reports submitted by the audit firm, the results are summarized in the table below:

Output No.	Project Expenses	
	Amount (in \$ '000)	Opinion
100999	8,308	Unmodified*
103325	8,787	Unmodified*

*Unmodified = unqualified or clean opinion

The audit did not result in any recommendations.

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

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

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