

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP TOGO

PUDC TOGO

**(Directly Implemented Project No. 105760)
(Infrastructures et Equipements, Output No. 106856 and
Gestion du Programme, Output No. 106860)**

Report No. 1962

Issue Date: 13 July 2018

**Report on the Audit of UNDP Togo
PUDC Togo (Project No. 105760)
Infrastructures et Equipements (Output No. 106856) and
Gestion du Programme (Output No. 106860)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), from 23 to 28 April 2018, conducted an audit of PUDC Togo, Project No.105760 (Infrastructures et Equipements, Output No. 106856 and Gestion du Programme, Output No. 106860) (the Project), which is directly implemented and managed by the UNDP Country Office in Togo (the Office). The last audit of the Project was conducted by OAI through Deloitte Togo in 2017 and covered project expenditure from 1 January to 31 December 2016. At that time, the Project was recorded under Project No. 49972, Output No. 99900.

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 as well as Statement of Assets as and Statement of Cash Position as of 31 December 2017. 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 Centers and UNDP Headquarters) or expenses of other United Nations agencies.

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 submitted by the audit firm, the results are presented in the table below:

Output Nos.	Project Expenses*		Project Assets		Cash	
	Amount (in \$ '000)	Opinion**	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
106856 & 106860	17,260	Unmodified	326	Unmodified	23,992	Unmodified

*Expenditures recorded in the Combined Delivery Report was \$21.8 million. Excluded from the audit scope were transactions that relate to expenditures processed and approved in locations outside of the country (\$4.5 million).

**Unmodified = unqualified or clean opinion

The audit did not result in any recommendations.

Implementation status of previous OAI audit recommendations:

The previous audit (Report No. 1819, issued on 6 September 2017) had three recommendations, all of which were fully implemented.

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.



Antoine Khoury
Officer-in-Charge
Office of Audit and Investigations