

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP TAJIKISTAN

STRENGTHENING DISASTER RISK REDUCTION AND RESPONSE CAPACITIES
(Directly Implemented Project No. 89898, Output No. 95938)

Report No. 2062

Issue Date: 6 August 2019

**Report on the Audit of UNDP Tajikistan
Strengthening Disaster Risk Reduction and Response Capacities
(Project No. 89898, Output No. 95938)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 1 to 10 May 2019, conducted an audit of Strengthening Disaster Risk Reduction and Response Capacities (Project No. 89898, Output No. 95938) (the Project), which is directly implemented and managed by the UNDP Country Office in Tajikistan (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 expenses for the period from 1 January to 31 December 2018 and the accompanying Funds Utilization statement¹ as of 31 December 2018 as well as Statement of Assets as of 31 December 2018. The audit did not include 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 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 Expenses*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
1,012	unmodified	74	unmodified

* Expenses recorded in the Combined Delivery Report were \$1,023,490. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country (\$11,193).

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

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

Helge S. Ostveiten
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