UNited Nations Development Programme
Office of Audit and Investigations

Audit

of

undp Togo

Programme d’Urgence de Développement Communautaire (PUDC)
(Directly Implemented Project No. 105760, Output No. 106856)

Report No. 2160
Issue Date: 26 June 2019
Report on the Audit of UNDP Togo
Programme d’Urgence de Développement Communautaire (Project No. 105760, Output No. 106856)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), from 16 to 22 May 2019, conducted an audit of Programme d’Urgence de Développement Communautaire (PUDC) (Project No. 105760, Output No. 106856), Infrastructures et Equipements (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 KPMG SA in 2018 and covered project expenses from 1 January to 31 December 2017.

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 and Statement of Cash Position as of 31 December 2018. The audit did not include activities and expenses incurred or undertaken at the “responsible party” level, or expenses processed and approved in locations outside the country (such as UNDP Regional Offices and UNDP Headquarters) or expenses of other United Nations agencies. In addition, the audit did not cover the Statement of Assets as no assets were held by 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 submitted by the audit firm, the results are summarized in the table below:

<table>
<thead>
<tr>
<th>Project Expenses*</th>
<th>Cash</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount (in $'000)</td>
<td>Opinion</td>
</tr>
<tr>
<td>5,536</td>
<td>Unmodified</td>
</tr>
</tbody>
</table>

*Expenses recorded in the Combined Delivery Report were $10.8 million. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country ($5.3 million).

The audit did not result in any recommendations.

Implementation status of previous OAI audit recommendations

The previous audit (Report No. 1962, issued on 13 July 2018) 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. Osttveiten
Director
Office of Audit and Investigations