



AUDIT

OF

UNDP INDIA

IMPROVING EFFICIENCY OF VACCINATION SYSTEMS IN MULTIPLE STATES
(Directly Implemented Project No. 98752, Output No. 101970)

Report No. 2222

Issue Date: 28 July 2020

**Report on the Audit of UNDP India
Improving Efficiency of Vaccination Systems in Multiple States
(Project No. 98752, Output No. 101970)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), from 15 June to 10 July 2020, conducted an audit of Improving Efficiency of Vaccination Systems in Multiple States (Project No. 98752, Output No. 101970) (the Project), which is directly implemented and managed by the UNDP Country Office in India (the Office). The last audit of the prior phase of the Project¹ was conducted by OAI, through Moore Stephens LLP, in 2018 and covered project expenses from 1 January to 31 December 2017.

The audit firm conducted a financial audit, in accordance with the International Standards of Auditing (ISA), the 700 series, 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 2019 and the accompanying Funds Utilization statement² as of 31 December 2019 as well as Statement of Assets as of 31 December 2019. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level. 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 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
8,019	Unmodified	7	Unmodified

**Expenses recorded in the Combined Delivery Report were \$8,989,307.40. Excluded from the audit scope were transactions that relate to expenses incurred at the "responsible party" level (\$969,847.65).*

The audit did not result in any recommendations.

Implementation status of previous OAI audit recommendations: Report No. 1958, 26 July 2018

Total recommendations: 2

Implemented: 2

¹ The prior phase of the Project (Report No. 1958) pertained to Project No. 78163. This Project is an expansion in scope of the previous one, which is now closed.

² 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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