



AUDIT

OF

UNDP BRAZIL

BRA/18/019 – SISTEMA PRISIONAL
(Directly Implemented Project No. 114502, Output Nos. 112508, 113309,
113310 and 113311)

Report No. 2233
Issue Date: 27 July 2020

Report on the Audit of UNDP Brazil
BRA/18/019 – Sistema Prisional (Project No. 114502, Output Nos. 112508,
113309, 113310 and 113311)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), from 8 to 30 June 2020, conducted an audit of *BRA/18/019 – Sistema Prisional* (Project No. 114502, Output Nos. 112508, 113309, 113310, and 113311) (the Project), which is directly implemented and managed by the UNDP Country Office in Brazil (the Office). This was the first audit of the Project.

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 accompanying Funds Utilization statement¹ as of 31 December 2019 as well as Statement of Assets as of 31 December 2019. The audit did not include activities and expenses of other United Nations agencies. 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 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
5,001	Unmodified	16	Unmodified

**Expenses recorded in the Combined Delivery Report were \$5,791,579. Excluded from the audit scope were transactions that relate to expenses of other United Nations agencies (\$790,561).*

The audit did not result in any recommendations.

Management comments and action plan

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

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.



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