



AUDIT

OF

UNDP YEMEN

EMERGENCY MINE ACTION

(Directly Implemented Project No. 99753, Output No. 103025)

Report No. 2258

Issue Date: 30 July 2020

**Report on the Audit of UNDP Yemen
Emergency Mine Action (Project No. 99753, Output No. 103025)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), from 1 June to 7 July 2020, conducted an audit of Emergency Mine Action (Project No. 99753, Output No. 103025) (the Project), which is directly implemented and managed by the UNDP Country Office in Yemen (the Office). The last audit of the Project was conducted by OAI, through Talal Abu - Ghazaleh & Co. in 2019 and covered project expenses from 1 January to 31 December 2018.

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 statement¹ as of 31 December 2019 as well as Statement of Assets. The audit did not include expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). 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
7,353	Unmodified	10	Unmodified

**Expenses recorded in the Combined Delivery Report were \$8,431,563. Excluded from the audit scope were expenses processed and approved by other UNDP offices outside of the country (\$1,078,873).*

The audit did not result in any recommendations.

Implementation status of previous OAI audit recommendations: Report No. 2080, 1 August 2019)

Total recommendations: 1
Implemented: 1

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.

Moncef Ghrib

Moncef Ghrib
Officer-in-Charge
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