



AUDIT

OF

ACCES AUX SERVICES ET AUX DROITS
(Directly Implemented Project No. 118700, Output No. 116571)

IN

UNDP BURUNDI

Report No. 2362

Issue Date: 29 July 2021

**Report on the Audit of
Accès aux services et aux droits in UNDP Burundi
(Project No. 118700, Output No. 116571)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 4 to 12 May 2021, conducted an audit of the Project “Accès aux services et aux droits” (ID No. 118700), Output “Accès aux services de santé” (ID No. 116571) (the Project), which is directly implemented and managed by the UNDP Country Office in Burundi (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 2020 and the accompanying Funds Utilization statement¹ as of 31 December 2020. 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
5,401	Unmodified	37	Unmodified

**Expenses recorded in the Combined Delivery Report were \$8,339,686. Excluded from the audit scope were expenses processed and approved by other UNDP offices outside of the country (\$2,938,155).*

Key recommendations: Total = **3**, high priority = **0**

The audit did not result in any high (critical) priority recommendations. There are three medium (important) priority recommendations, which means, “Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP.” These recommendations include actions to address deficiencies in purchasing procedures, weaknesses in asset management and weaknesses in the filing of documents.

The three recommendations aim to ensure the following: (a) compliance with legislative mandates, regulations and rules, policies and procedures (Recommendation 1); and (b) effectiveness and efficiency of operations (Recommendations 2 and 3).

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

The Resident Representative accepted the recommendations and is in the process of implementing them. Comments and/or additional information provided have been incorporated into the report, where appropriate.

Moncef Ghrib

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Officer-in-Charge
Office of Audit and Investigations