AUDIT OF SUPPORT TO MINISTRY OF INTERIOR AFFAIRS, AFGHANISTAN IN EFFORTS TO CONTAIN & RESPOND TO COVID-19 SITUATION FOR AFGHAN NATIONAL POLICE (Directly Implemented Project No. 126930, Output Nos. 120855, 121192 and 121193) IN UNDP AFGHANISTAN

Report No. 2374
Issue Date: 10 August 2021
Report on the Audit of the Project
Support to Ministry of Interior Affairs, Afghanistan in efforts to contain & respond to COVID-19 situation
for Afghan National Police in UNDP Afghanistan
(Project No. 126930, Output Nos. 120855, 121192 and 121193)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 23 May to 10
June 2021, conducted an audit of ‘Support to Ministry of Interior Affairs, Afghanistan in efforts to contain &
respond to COVID-19 situation for Afghan National Police’ (Project No. 126930, Output Nos. 120855, 121192
and 121193) (the Project), which is directly implemented and managed by the UNDP Country Office in
Afghanistan (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 statement\(^1\) as of 31 December. The audit did not include expenses processed and approved in
locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). The audit did
not cover the Statement of Assets as no assets were held by the Project. 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:

<table>
<thead>
<tr>
<th>Project Expenses*</th>
<th>Opinion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount (in $'000)</td>
<td></td>
</tr>
<tr>
<td>4,552</td>
<td>Unmodified</td>
</tr>
</tbody>
</table>

*Expenses recorded in the Combined Delivery Report were $7,735,451. Excluded from the audit scope
were expenses processed and approved by other UNDP offices outside of the country in the amount of
$3,183,260.

The audit 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 Osttveiten
2021.08.10
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Helge S. Osttveiten
Director
Office of Audit and Investigations