



AUDIT

OF

**STRENGTHENING EVIDENCE BASED DECISION MAKING FOR CITIZEN SECURITY IN
THE CARIBBEAN – CARISECURE**

**(Directly Implemented Project No. 97340, Output Nos. 101116, 101117, 101118 and
101120)**

IN

UNDP BARBADOS MULTI-COUNTRY OFFICE

Report No. 2407

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**Report on the Audit of Strengthening Evidence Based Decision Making for Citizen Security in the Caribbean – CARISECURE, implemented by UNDP Barbados Multi-Country Office
Project No. 97340, Output Nos. 101116, 101117, 101118 and 101120
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 3 to 21 June 2021, conducted an audit of ‘Strengthening Evidence Based Decision Making for Citizen Security in the Caribbean – CARISECURE’ (Project No. 97340 and their Outputs) (the Project), which is directly implemented and managed by the UNDP Multi-Country Office in Barbados (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 activities and expenses of other United Nations agencies. 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*. Due to the COVID-19 pandemic, the audit was conducted remotely. This did not impact on the audit opinion.

Audit results

Based on the audit reports and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

Project Expenses*	
Amount (in \$ ‘000)	Opinion
1,368	Unmodified

*Expenses recorded in the Combined Delivery Report were \$1,393,689. Excluded from the audit scope were transactions that relate to expenses of other United Nations agencies (\$25,331).

Key recommendation: Total = 1, high priority = 0

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation, 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.” This recommendation includes actions to address the lack of recording a software purchase as an intangible asset.

The recommendation aims to ensure compliance with legislative mandates, regulations and rules, policies and procedures.

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 recommendation and is in the process of implementing them. Comments and/or additional information provided have been incorporated into the report, where appropriate.

Helge S. Ostveiten
Director
Office of Audit and Investigations