



AUDIT

OF

**SUPPORT FOR THE DIGITIZATION OF EDUCATION IN THE DOMINICAN REPUBLIC,
THROUGH ACCESS TO EQUIPMENT FOR THE PROMOTION OF INFORMATION AND
COMMUNICATION TECHNOLOGIES**
(Nationally Implemented Project No. 130989, Output No. 124168)

IN

UNDP DOMINICAN REPUBLIC

Report No. 2490
Issue Date: 29 June 2022

**Report on the Audit of UNDP Dominican Republic
Support for the Digitization of Education in the Dominican Republic, through access to equipment for
the promotion of Information and Communication Technologies (Project No. 130989, Output No.
124168)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 31 May to 22 June, conducted an audit of 'Support for the Digitization of Education in the Dominican Republic, through access to equipment for the promotion of Information and Communication Technologies' (Project No. 130989, Output No. 124168) (the Project), which is nationally implemented with support services provided by the UNDP Country Office in Dominican Republic. 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 2021 and the accompanying Funds Utilization statement¹ as of 31 December 2021. 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 and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

Project Expenses	
Amount (in \$ '000)	Opinion
142,030	Unmodified

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.

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