



AUDIT

OF

RESPONSE TO COVID-19 OUTBREAK, COVID-19 HEALTH SYSTEM
(Directly Implemented Project No. 126570, Output No. 120611)

IN

UNDP BOSNIA AND HERZEGOVINA

Report No. 2526
Issue Date: 26 July 2022

**Report on the Audit of Response to COVID-19 Outbreak, COVID-19 Health System
Implemented by UNDP Bosnia and Herzegovina
(Project No. 126570, Output No. 120611)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 20 May to 10 June 2022, conducted an audit of 'Response to COVID-19 Outbreak, COVID-19 Health System' (Project No. 126570, Output No. 120611) (the Project), which is directly implemented and managed by the UNDP Country Office in Bosnia and Herzegovina (the Office). The last audit of the Project was conducted by OAI, through BDO LLP in 2021 and covered project expenses from 1 January to 31 December 2020.

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 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* of The Institute of Internal Auditors (The IIA).

Audit results

Based on the audit report submitted by the audit firm, the results are summarized in the table below:

Project Expenses	
Amount (in \$ '000)	Opinion
5,728	Unmodified

The audit did not result in any recommendations.

At the time this report was being issued, OAI was investigating an allegation related to improper procurement processes in the Project.

Implementation status of previous OAI audit recommendations:

The previous audit (Report No. 2340, issued on 22 July 2021) 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.

Brett Simpson
Officer-in-Charge
Office of Audit and Investigations