



AUDIT

OF

**FORTALECIMENTO DO MONITORAMENTO E DA FISCALIZAÇÃO DO SISTEMA
PRISIONAL E SOCIOEDUCATIVO (CNJ)**
(Directly Implemented Project No. 112508)

IN

UNDP BRAZIL

Report No. 2766
Issue Date: 17 July 2024

**Report on the Audit of Fortalecimento do Monitoramento e da Fiscalização do Sistema Prisional e Socioeducativo (CNJ) (Project No. 112508)
Implemented by UNDP Brazil
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 27 May to 12 June 2024, conducted an audit of *Fortalecimento do Monitoramento e da Fiscalização do Sistema Prisional e Socioeducativo (CNJ)* (Project No. 112508) (the Project), which is directly implemented and managed by the UNDP Country Office in Brazil (the Office). The last audit of the Project was conducted by OAI, through PKF Littlejohn LLP in 2023 and covered project expenses from 1 January to 31 December 2022.

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 2023 and the accompanying Funds Utilization statement¹ as of 31 December 2023. 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* of The Institute of Internal Auditors (The IIA).

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
6,241	Unmodified

*Expenses recorded in the Combined Delivery Report were \$6,439,441.34. Excluded from the audit scope were transactions that relate to expenses of other United Nations agencies (\$197,899.06).

The audit did not result in any recommendations.

The previous audit (Report No. 2618, issued on 6 July 2023) 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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