Report on the audit of UNDP Sudan - Support to Elections and Democratic Processes (Project ID 60753)
Executive Summary

From 19 June to 5 July 2012, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP), through PricewaterhouseCoopers Certified Public Accountants (Kenya) ("PwC") (the audit firm), conducted an audit of Support to Elections and Democratic Processes, (Project ID 60753) (the Project), which is directly implemented and managed by the UNDP Country Office in Sudan (the Office). The audit was conducted under the general supervision by OAI in conformance with the International Standards for the Professional Practice of Internal Auditing.

The Project reported expenditure totalling $25.2 million during the period from 1 January 2010 to 31 December 2011. The following donors contributed to the Project: European Commission, United Kingdom, the Netherlands, Japan, Denmark, Sweden, Norway, Italy, France, and Spain.

Audit scope and objectives

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the results of the Project's operations. The audit covered the Project's Statement of Expenditure (Combined Delivery Report) for the period from 1 January 2010 to 31 December 2011. Project expenditures incurred by other United Nations agencies and by the Government of Sudan were not included in the scope of the audit.

Audit result

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

<table>
<thead>
<tr>
<th>Project Expenditure (UNDP Disbursement)</th>
<th>Project Assets</th>
<th>Cash</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount (in $ '000)</td>
<td>Opinion</td>
<td>Amount (in $ '000)</td>
</tr>
<tr>
<td>25,157</td>
<td>Unqualified</td>
<td>Not Applicable*</td>
</tr>
</tbody>
</table>

* The assets and equipment purchased for the Project were donated and handed over to the Project's beneficiaries after the Project's operational closure in June 2011
** No separate bank account and/or petty cash was held by the project

Key issues and recommendations

The audit firm did not identify any reportable issues.

Egbert C. Kaltenbach
Director
Office of Audit and Investigations

Audit Report No. 1073, 30 November 2012: UNDP SUDAN - DIM Project 60753