UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations

AUDIT

OF

UNDP SUDAN

SUDAN DISARMAMENT, DEMOBILIZATION AND REINTEGRATION PROGRAMME
(Directly Implemented Project No. 63343)

Report No. 1074
Issue Date: 30 November 2012
Report on the audit of UNDP Sudan - Disarmament, Demobilization and Reintegration Programme  
(Project No. 63343)  
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 (the audit firm), conducted an audit of Sudan Disarmament, Demobilization and Reintegration Programme, (Project No. 63343) (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 $20.3 million during the period from 1 January to 31 December 2011. The following donors contributed to the Project: Japan, UNDP, 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 to 31 December 2011 and the Statement of Assets as of 31 December 2011.

The audit also verified the implementation status of the previous audit report on this Project issued on 18 March 2011 (Report no. 804). All recommendations were noted to be fully implemented.

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</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>20,350</td>
<td>unqualified</td>
<td>964</td>
</tr>
</tbody>
</table>

*No separate bank account was held by the project

Key issues and recommendations

The audit firm did not identify any reportable issues.

\[Signature\]

Egbert C. Kaltenbach  
Director  
Office of Audit and Investigations