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## Missing accounts from Danish Youth Council's (DUF) implementing partner in Georgia

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The Ministry of Foreign Affairs of Denmark provides support for the Danish Youth Council (DUF) under the New Democracy Fund. In April 2022, DUF granted and disbursed approximately DKK 195,000 to a Georgian partner to support its engagement in civil society, including preparation of joint national and international seminars.

According to the agreement, the Georgian partner was required to submit the audited financial accounts to DUF in February 2023. However, despite several attempts and deadlines, DUF did not succeed in obtaining sufficient audit evidence regarding the transferred funds. Because it could not be verified that all the agreed activities had been implemented and the partner was not responding, it created a suspicion of potential misuse of funds. Throughout 2023, the Georgian partner has been on the verge of collapse. According to DUF, it appears that the partner has now fully collapsed.

In late 2023, after several attempts, DUF managed to get in contact with the chairperson and the former accountant of the partner. The following months, the former accountant submitted a number of paychecks and pictures from the above mentioned seminars, financed by the grant. The alternative documentation included pictures, SOME posts, flight tickets, bank transfers, agendas, and meeting minutes, and lead to the conclusion that the seminars had been conducted and no funds misused.

The Ministry of Foreign Affairs thus regards the case as closed without loss of Danish funds.