



**AUDIT**

**OF**

**UNDP HAITI**

**ELECTORAL PROCESS IN HAITI**  
**(Directly Implemented Project No. 73397)**

**Report No. 1097**  
**Issue Date: 16 August 2013**

**Report on the audit of UNDP Haiti  
Electoral Process in Haiti (Project No. 73397)  
Executive Summary**

From 25 March to 26 April 2013, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP), through Experts Conseils et Associés (the audit firm), conducted an audit of Electoral Process in Haiti, Project No. 73397 (the Project), which is directly implemented and managed by the UNDP Country Office in Haiti (the Office). The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*. The last audit of the Office was conducted by OAI in 2011.

The Project reported expenditure totalling \$12.4 million during the period from 1 January to 31 December 2011. The following donors contributed to the Project: United States of America, Haiti, European Commission, Canada, Brazil, Japan and European Union.

**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 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 Statement of Assets as of 31 December 2011.

**Audit results**

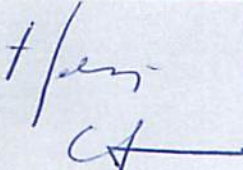
Based on the audit report and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

Project Expenditure		Project Assets		Cash	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
12,387	Unqualified	96	Unqualified	-	Not Applicable*

\*No separate bank account and/or petty cash was held by the project

**Key issues and recommendations**

The audit did not raise any reportable issues.



Helge S. Osttveiten  
Director  
Office of Audit and Investigations

**UNITED NATIONS DEVELOPMENT PROGRAM  
(UNDP)**

**AUDIT OF THE FINANCIAL STATEMENTS**

**PROJECT “ELECTORAL PROCESS IN HAITI” NO. PID 73397**

**For the period of 1 January 2011 to 31 December 2011**

**UNITED NATIONS DEVELOPMENT PROGRAM  
(UNDP)**

**AUDIT OF THE FINANCIAL STATEMENTS**

**PROJECT “ELECTORAL PROCESS IN HAITI” NO. PID 73397**

**For the period of 1 January 2011 to 31 December 2011**

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## REPORT OF INDEPENDENT AUDITORS

Office of Audit and Investigations  
(OAI)  
United Nations Development Program  
(UNPD)

The Project “Electoral Process in Haiti” No. PID 73397 is implemented by UNDP under the Directly Implemented Modality (DIM). The audits of DIM projects are intended to provide assurance to UNDP senior management and donors, that resources are being used effectively and efficiently for the purposes intended and in accordance with UNDP policies and procedures.

The audit of DIM projects is under the mandate of UNDP’s Office of Audit and Investigation (OAI) that either directly conducts or contracts out the audit of DIM projects.

In fulfillment of the institutional contract No. PROC 2013-005 signed on 19 February 2013 between UNDP and Experts Conseils et Associés, in order to issue an opinion of the financial statements of the Project “Electoral Process in Haiti” No. PID 73397, we have prepared this report that contains the results of the audit, which included the comprehensive assessment of the implementation and the control of resources provided by Brazil, Canada, Japan, the European Union, and the United States.

The audit allows us to: express our opinion on the reasonableness of figures expressed in the Combined Delivery Report (CDR), Statement of Assets and Equipments and Statement of Cash Position, as well as provide an assessment of the processes of procurement and of the effectiveness of the Internal Control System of the project for the period of 1 January to 31 December 2011.

An audit report on the statement of Cash Position is not required as part of the audit, because a separate bank account was not used for the management of the funds related to the “Electoral Process in Haiti” Project No. PID 73397. All disbursements were made directly by UNDP.

## **GENERAL INFORMATION**

Since 2005, the support of the United Nations Mission for the Stabilization in Haiti (MINUSTAH), the United Nations Development Program (UNDP), the Organization for American States (OAS) and other partners has allowed the Haitian authorities to:

- a) facilitate and coordinate the effective use of resources between the partners involved in the electoral processes;
- b) support the voter registration process and its links with civil registry, which is a responsibility of the National Identification Bureau (ONI);
- c) support the entire electoral process in terms of quality, and
- d) help conduct elections following international standards for free, transparent and democratic electoral processes.

UNDP has provided technical support and advice to the Provisional Electoral Council (CEP) in terms of electoral planning, management of funds, recruitment of electoral staff, identification of voting centers and offices, training of electoral staff, voters’ registration, use of technology for electoral processes, legal framework and resolution of electoral disputes, as well as vote tabulation and publication of results. MINUSTAH has the responsibility of logistics and security support.

Since 2006, the CEP, thanks to the contributions of donors notably Brazil, Canada, Japan, the European Union and the United States, in collaboration with MINUSTAH, UNDP and OAS, has conducted seven elections. This means that during the last five years, the technical staff of the electoral authority have developed some expertise and accumulated experience in the management of electoral operations.

The specific objective of the project is supporting the Provisional Electoral Council (CEP) for the 2010-2011 Presidential and Legislative Elections.

The project seeks to achieve the following results:

- . Freedom;
- . transparency;
- . credibility;
- . inclusivity elections conducted in 2010-2011.

The total budget for the project (started in August 2010 and ended in December 2011) was \$ 21,371,771.02.

The expenditures incurred during the period of 1 January 2011 to 31 December 2011 under the Project were \$ 12,387,840 as indicated in the CDR.

The value of the fixed assets related to the “Electoral Process in Haiti” No. PID 73397 totaled an amount of \$ 96,045 as of 31 December 2011.

## **EXECUTIVE SUMMARY**

The executive summary as indicated below is to briefly discuss the objectives of the audit, its scope and restrictions, our opinion on the financial statements and a brief synopsis of the findings and internal control deficiencies, if any, identified, during the engagement.

### **a) Objectives of the audit**

The objective of this audit is to express an opinion on whether:

- a) The Combined Delivery Report (CDR) presents fairly the expenditures incurred by Project “Electoral Process in Haiti” No. PID 73397, for the period of 1 January 2011 to 31 December 2011, in accordance with UNDP accounting policies and that expenditures incurred were:
  - . in conformity with the approved project budgets;
  - . for the approved purposes of the project;
  - . in compliance with the relevant regulations and rules, policies and procedures of UNDP; and
  - . supported by properly approved vouchers and other supporting documents.
- b) The Statement of Assets and Equipments presents fairly the balance of inventory of the Project “Electoral Process in Haiti” No. PID 73397, as of 31 December 2011.

### **b) Scope of the Audit**

The audit was conducted in accordance with the International Standards of Auditing (ISAs) and in compliance with regulations, rules, policies and procedures of UNDP. The scope of the audit aimed to obtain an objective assessment of the use of funds of the project to provide an audit opinion.

The audit included a review of the following aspects:

- . All the activities of the Project “Electoral Process in Haiti” No. PID 73397 performed during the period of 1 January 2011 to 31 December 2011;
- . All the reports and registers of the Project “Electoral Process in Haiti” No. PID 73397;



- Expenses incurred and recorded in the Combined Delivery Report (CDR) of the Project “Electoral Process in Haiti” No. PID 73397 during the period of 1 January 2011 to 31 December 2011;
- The existence and value of the assets and equipment of the “Electoral Process in Haiti” No. PID 73397 as of 31 December 2011.

**c) Audit Result**

The following are the result of the comprehensive audit which allows us to express an opinion on the reasonableness of the amounts expressed in Combined Delivery Report (CDR), the Statement of Assets and Equipments and the Statement of Cash Position, as well as to provide an assessment of the processes of procurement and of the effectiveness of the Internal Control System of the Project “Electoral Process in Haiti” No. PID 73397 during the period of 1 January 2011 to 31 December 2011.

Our audit was carried out in accordance with the International Standards of Auditing (ISAs) and in compliance with regulations, rules, policies and procedures of UNDP. An audit includes the examination, based on tests, of the evidence of the amounts and disclosures made in the financial statements. It also includes the evaluation of the accounting principles used as well as the most relevant estimates made by management. We believe that our audit provides a reasonable basis for expressing our opinion.

As a result of the audit of Project “Electoral Process in Haiti” No. PID 73397 we certify that:

**Combined Delivery Report (CDR)**

In our opinion, the Combined Delivery Report (CDR) presents fairly an unqualified opinion, in all material respects the expenditures of \$ 12,387,840 incurred by the project and audited by us for the period of 1 January 2011 to 31 December 2011, in accordance with UNDP accounting requirements.

**Statement of Assets and Equipments**

In our opinion, the Statement of Assets and Equipments presents fairly an unqualified opinion, in all material respects the inventory balance of the project amounting to \$ 96,045 as at 31 December 2011, in accordance with UNDP accounting requirements.

**Assessment of Internal Control**

In planning and performing our audit of the statement of expenditures presented in the Combined Delivery Report for the period of 1 January 2011 to 31 December 2011 and the Statement of Assets and Equipments as of 31 December 2011 we considered UNDP’s internal control over the management of the Project “Electoral Process in Haiti” No. PID 73397 in conformity with the standards established by the International Auditing Standards.



Our examination and evaluation was performed in order to assess risks and to determine the auditing procedures for the purpose of expressing an opinion on the statement of expenditures presented in the Combined Delivery Report for the period of 1 January 2011 to December 31, 2011 and the Statement of Assets and Equipments as of 31 December 2011 and not to express an opinion on the internal control.

We have not identified deficiencies in UNDP's internal control that, in our judgment, could adversely affect UNDP's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

**UNITED NATIONS DEVELOPMENT PROGRAM  
(UNDP)**

**AUDIT OF THE FINANCIAL STATEMENTS**

**PROJECT "ELECTORAL PROCESS IN HAITI" NO. PID 73397**

**For the period of 1 January 2011 to 31 December 2011**

**INDEPENDENT AUDITOR'S REPORT ON COMBINED DELIVERY REPORT (CDR)**

Office of Audit and Investigations  
(OAI)  
United Nations Development Program  
(UNDP)

We have audited the Combined Delivery Report (CDR) for the period of 1 January 2011 to 31 December 2011 of the Project "Electoral Process in Haiti" No. PID 73397 implemented and managed by United Nations Development Program (UNDP).

**Management's Responsibility for the Combined Delivery Report (CDR)**

The Management of United Nations Development Program (UNDP) is responsible for the preparation and fair presentation of the Combined Delivery Report (CDR), in accordance with UNDP rules and all internal controls deemed necessary by the direction for the preparation of the Combined Delivery Report (CDR), which do not contain any material misstatement, whether due to fraud or error.

**Auditors' Responsibilities**

Our responsibility is to express an opinion on the Combined Delivery Report (CDR) attached to this report based on our audit. We conducted our audit in accordance with International Standards on Auditing and in accordance with regulations, rules, policies and procedures of the United Nations Development Program (UNDP). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Combined Delivery Report (CDR) is free from material misstatement.

An audit involves performing procedures to obtain audit evidence supporting the amounts and other information presented in the Combined Delivery Report (CDR). The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement in the Combined Delivery Report (CDR), whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Combined Delivery Report (CDR) in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of UNDP internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Combined Delivery Report (CDR).

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the Combined Delivery Report (CDR) presents fairly, in all material respects, the expenditures of an amount of \$ 12,387,840 incurred, for the period of 1 January 2011 to 31 December 2011 in accordance with UNDP accounting requirements.

*Experts Conseils et Associés*

Experts Conseils et Associés  
11 June 2013



# Combined Delivery Report By Project

UN Development Programme

Report ID: ungl143p

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## Selection Criteria :

Business Unit : HTI10  
Period : Jan-Dec (2011)  
Selected Award Id : 00049994  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Projects : 00073397

Award Id : 00049994 Renouv. & Renf. Inst. Démocra	Period :	Jan-Dec (2011)			
Project # : 00073397 Appui processus Electoral	Impl. Partner :	99999 UNDP			
	Location :				
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp

Dept: 50803 (Haiti - Crisis Prev & Rcvry)

Fund : 30000 (Programme Cost Sharing)

63365 - Special Oper Living Allow-IP	0.00	9,000.00	0.00	0.00	9,000.00
72115 - Svc Co-Natural Resources & Env	0.00	1,190.48	0.00	0.00	1,190.48
72430 - Postage and Pouch	0.00	48.62	0.00	0.00	48.62
75105 - Facilities & Admin - Implement	0.00	716.73	0.00	0.00	716.73
76125 - Realized Loss	0.00	0.85	0.00	0.00	0.85

Total for Fund 30000 0.00 10,956.68 0.00 0.00 10,956.68

Total for Dept : 50803 0.00 10,956.68 0.00 0.00 10,956.68

Dept: 50804 (Haiti - Dem. Governance)

Fund : 30000 (Programme Cost Sharing)

62335 - Hazard Duty Station Allow-IP	0.00	8,190.00	0.00	0.00	8,190.00
63340 - Proc trips/Rest & Recup-IP Stf	0.00	98.00	0.00	0.00	98.00
63365 - Special Oper Living Allow-IP	0.00	144,000.00	0.00	0.00	144,000.00
63535 - Contribution to Security	0.00	9,929.87	0.00	0.00	9,929.87
64306 - Appointment-Ticket Costs	0.00	923.00	0.00	0.00	923.00
64308 - Appointments-Lump Sum	0.00	8,705.00	0.00	0.00	8,705.00
64309 - Appointment-Shipments	0.00	10,000.00	0.00	0.00	10,000.00
64310 - Separations - IP Staff	0.00	49.00	0.00	0.00	49.00
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,881.22	0.00	0.00	1,881.22
71205 - Intl Consultants-Sht Term-Tech	0.00	104,332.80	0.00	0.00	104,332.80
71210 - Intl Consultants-Sht Term-Supp	0.00	39,636.36	0.00	- 11,000.00	28,636.36
71305 - Local Consult.-Sht Term-Tech	0.00	1,476,121.50	0.00	0.00	1,476,121.50
71310 - Local Consult.-Short Term-Supp	0.00	303,901.46	0.00	0.00	303,901.46
71405 - Service Contracts-Individuals	0.00	193,556.45	0.00	9,964.58	203,521.03
71605 - Travel Tickets-International	0.00	30,910.55	0.00	0.00	30,910.55
71615 - Daily Subsistence Allow-Intl	0.00	12,116.90	0.00	0.00	12,116.90
71620 - Daily Subsistence Allow-Local	0.00	121.01	0.00	0.00	121.01
71630 - Shipment	0.00	0.00	0.00	441.02	441.02
71635 - Travel - Other	0.00	693.50	0.00	0.00	693.50
72105 - Svc Co-Construction & Engineer	0.00	7,916.26	0.00	0.00	7,916.26
72115 - Svc Co-Natural Resources & Env	0.00	1,722,127.99	0.00	31,447.75	1,753,575.74
72120 - Svc Co-Trade and Business Serv	0.00	49,270.24	0.00	- 15,550.00	33,720.24
72125 - Svc Co-Studies & Research Serv	0.00	0.00	0.00	0.00	0.00
72130 - Svc Co-Transportation Services	0.00	52,992.22	0.00	0.00	52,992.22
72135 - Svc Co-Communications Service	0.00	64,381.32	0.00	584.37	64,965.69
72140 - Svc Co-Information Technology	0.00	1,100.00	0.00	0.00	1,100.00
72145 - Svc Co-Training and Educ Serv	0.00	9,672.50	0.00	0.00	9,672.50
72150 - Svc Co-Manufacturing Services	0.00	197.00	0.00	0.00	197.00
72155 - Svc Co-Public Admin, Politics	0.00	305,558.30	0.00	0.00	305,558.30
72205 - Office Machinery	0.00	950.01	0.00	0.00	950.01
72215 - Transporation Equipment	0.00	41,987.93	0.00	3,448.87	45,436.80
72220 - Furniture	0.00	731,157.40	0.00	- 449,947.80	281,209.60
72310 - Minerals,Mining & Metal Prdcts	0.00	27,130.97	0.00	- 12,280.86	14,850.11
72335 - Pharmaceutical Products	0.00	123.75	0.00	0.00	123.75
72405 - Acquisition of Communic Equip	0.00	3,102.36	0.00	0.00	3,102.36
72410 - Acquisition of Audio Visual Eq	0.00	12,309.12	0.00	0.00	12,309.12
72425 - Mobile Telephone Charges	0.00	3,548.79	0.00	0.00	3,548.79

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UN Development Programme

Report ID: ungl143p

## Combined Delivery Report By Project

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Award Id : 00049994 Renouv. & Renf. Inst. Démocra		Period :	Jan-Dec (2011)		
Project # : 00073397 Appui processus Electoral		Impl. Partner :	99999 UNDP		
		Location :			
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
72440 - Connectivity Charges	0.00	9,797.81	0.00	0.00	9,797.81
72505 - Stationery & other Office Supp	0.00	60,472.94	0.00	0.00	60,472.94
72610 - Micro Capital Grants-Credit	0.00	1,935.61	0.00	0.00	1,935.61
72705 - Hospitality-Special Events	0.00	2,622.00	0.00	0.00	2,622.00
72805 - Acquis of Computer Hardware	0.00	10,420.25	0.00	0.00	10,420.25
72815 - Inform Technology Supplies	0.00	12,925.85	0.00	0.00	12,925.85
73105 - Rent	0.00	111,915.66	0.00	0.00	111,915.66
73110 - Custodial & Cleaning Services	0.00	16,981.31	0.00	3,510.24	20,491.55
73125 - Common Services-Premises	0.00	14,901.50	0.00	0.00	14,901.50
73310 - Maint & Licencing of Software	0.00	0.00	0.00	- 3,830.00	- 3,830.00
73405 - Rental & Maint-Other Office Eq	0.00	61,542.21	0.00	0.00	61,542.21
73410 - Maint, Oper of Transport Equip	0.00	28,509.55	0.00	0.00	28,509.55
74205 - Audio Visual Productions	0.00	145.00	0.00	0.00	145.00
74210 - Printing and Publications	0.00	275,374.25	0.00	6,025.00	281,399.25
74525 - Sundry	0.00	39,940.29	0.00	- 10,236.36	29,703.93
74599 - UNDP cost recovery chrgs-Bills	0.00	15,903.30	0.00	0.00	15,903.30
74725 - Other L.T.S.H.	0.00	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	445,133.16	0.00	0.00	445,133.16
75705 - Learning costs	0.00	750.00	0.00	0.00	750.00
76125 - Realized Loss	0.00	217.33	0.00	0.00	217.33
76135 - Realized Gain	0.00	- 2,237.42	0.00	0.00	- 2,237.42
77305 - Salaries - IP Staff-TA	0.00	179,951.80	0.00	0.00	179,951.80
77310 - Post Adjustment - IP Staff-TA	0.00	68,294.43	0.00	0.00	68,294.43
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	4,174.47	0.00	0.00	4,174.47
77345 - Dep Allowances-IP Staff-TA	0.00	6,824.09	0.00	0.00	6,824.09
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	57,371.37	0.00	0.00	57,371.37
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>6,802,559.54</b>	<b>0.00</b>	<b>- 447,423.19</b>	<b>6,355,136.35</b>
<b>Fund : 30079 (EUROPEAN COMMISSION)</b>					
71305 - Local Consult.-Sht Term-Tech	0.00	5,535,307.65	0.00	0.00	5,535,307.65
71310 - Local Consult.-Short Term-Supp	0.00	29,447.85	0.00	0.00	29,447.85
71405 - Service Contracts-Individuals	0.00	3,631.90	0.00	0.00	3,631.90
72105 - Svc Co-Construction & Engineer	0.00	2,844.00	0.00	0.00	2,844.00
72115 - Svc Co-Natural Resources & Env	0.00	61,608.78	0.00	26.16	61,634.94
74599 - UNDP cost recovery chrgs-Bills	0.00	698.94	0.00	0.00	698.94
75105 - Facilities & Admin - Implement	0.00	394,347.75	0.00	0.00	394,347.75
76135 - Realized Gain	0.00	- 14.71	0.00	0.00	- 14.71
<b>Total for Fund 30079</b>	<b>0.00</b>	<b>6,027,872.16</b>	<b>0.00</b>	<b>26.16</b>	<b>6,027,898.32</b>
<b>Total for Dept : 50804</b>	<b>0.00</b>	<b>12,830,431.70</b>	<b>0.00</b>	<b>- 447,397.03</b>	<b>12,383,034.67</b>
<b>Dept: 50805 (Haiti - Energy &amp; Envirnmnt)</b>					
<b>Fund : 30000 (Programme Cost Sharing)</b>					
72130 - Svc Co-Transportation Services	0.00	0.00	0.00	- 9,676.72	- 9,676.72
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>- 9,676.72</b>	<b>- 9,676.72</b>
<b>Total for Dept : 50805</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>- 9,676.72</b>	<b>- 9,676.72</b>
<b>Dept: 50806 (Haiti - HIV/AIDS)</b>					
<b>Fund : 30000 (Programme Cost Sharing)</b>					
72440 - Connectivity Charges	0.00	666.67	0.00	0.00	666.67
74599 - UNDP cost recovery chrgs-Bills	0.00	152.40	0.00	0.00	152.40

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UN Development Programme

Report ID: ungl143p

Combined Delivery Report By Project

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Award Id : 00049994 Renouv. & Renf. Inst. Démocra	Period :	Jan-Dec (2011)			
Project # : 00073397 Appui processus Electoral	Impl. Partner :	99999 UNDP			
	Location :				
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
75105 - Facilities & Admin - Implement	0.00	57.34	0.00	0.00	57.34
Total for Fund 30000	0.00	876.41	0.00	0.00	876.41
Total for Dept : 50806	0.00	876.41	0.00	0.00	876.41
Dept: 50814 (Haiti - General Services)					
Fund : 30000 (Programme Cost Sharing)					
71310 - Local Consult.-Short Term-Supp	0.00	2,476.47	0.00	0.00	2,476.47
75105 - Facilities & Admin - Implement	0.00	173.35	0.00	0.00	173.35
76135 - Realized Gain	0.00	- 1.22	0.00	0.00	- 1.22
Total for Fund 30000	0.00	2,648.60	0.00	0.00	2,648.60
Total for Dept : 50814	0.00	2,648.60	0.00	0.00	2,648.60
Total for Project : 00073397	0.00	12,844,913.39	0.00	0.00	12,387,839.64
Award Total :	0.00	12,844,913.39	0.00	0.00	12,387,839.64

Signed By :

Date :

25/13  
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**UNITED NATIONS DEVELOPMENT PROGRAM  
(UNDP)**

**AUDIT OF THE FINANCIAL STATEMENTS**

**PROJECT “ELECTORAL PROCESS IN HAITI” NO. PID 73397**

**As of 31 December 2011**

**INDEPENDENT AUDITOR’S REPORT ON STATEMENT OF ASSETS AND EQUIPMENTS**

Office of Audit and Investigations  
(OAI)  
United Nations Development Program  
(UNDP)

We have audited the Statement of Assets and Equipments as of 31 December 2011, for the Project “Electoral Process in Haiti” No. PID 73397 implemented and managed by United Nations Development Program (UNDP).

**Management’s Responsibility for the Statement of Assets and Equipments**

The Management of United Nations Development Program (UNDP) is responsible for the preparation and fair presentation of the Statement of Assets of Equipments, in accordance with UNDP rules and all internal controls deemed necessary by the direction for the preparation of Statement of Assets and Equipments, which do not contain any material misstatement, whether due to fraud or error.

**Auditors’ Responsibilities**

Our responsibility is to express an opinion on the Statement of Assets and Equipments attached to this report based on our audit. We conducted our audit in accordance with International Standards on Auditing and the specific requirements of the United Nations Development Program (UNDP). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement of Assets and Equipments is free from material misstatement.



An audit involves performing procedures to obtain audit evidence supporting the amounts and other information presented in the Statement of Assets and Equipments. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement of Assets and Equipments, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Statement of Assets and Equipments in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of UNDP internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Statement of Assets and Equipments.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the Statement of Assets and Equipments presents fairly, in all material respects the inventory balance of the project amounting to \$ 96,045 as at 31 December 2011, in accordance with UNDP accounting requirements.

*Experts Conseils + Associés*

Experts Conseils et Associés  
11 June 2013

## PROJECT ELECTIONS

BU	OPERATING UNIT	PROFILE ID (electricals, vehicles etc)	CATEGORY	LIFE years	TAG_NUMBER	SERIAL_ID	DESCRIPTION	LOCATION (physical)
HTI 10	HTI	Vehicle	Equipment	5	PNUD / 91	JTEEB71307009115	TOYOTA LAND CRUISER HARD TOP	UNDP Musseau Projet Elections
HTI 10	HTI	Vehicle	Equipment	5		JN1TCSY61Z057833	NISSAN PATROL WAGON	UNDP Musseau Projet Elections
HTI 10	HTI	Computer / Desktop	Equipment	3	752/001	1CKLCP11 200-964997	Dell Optiplex 380	UNDP Musseau Projet Elections
HTI 10	HTI	Computer / Desktop	Equipment	3	752/002	1D3MCP11 200-964997	Dell Optiplex 380	UNDP Musseau Projet Elections
HTI 10	HTI	Computer / Desktop	Equipment	3	752/003	1CZLCP11 200-964997	Dell Optiplex 380	UNDP Musseau Projet Elections
HTI 10	HTI	Computer Laptop		3	752/004	CNF038BYOT	Hp Probook 4425S-14" Turion II	UNDP Musseau Projet Elections
HTI 10	HTI	Computer Laptop		3	752/005	CNF0206WD	Hp Probook 4425S-14" Turion II	UNDP Musseau Projet Elections
HTI 10	HTI	Computer Laptop		3	752/006	CNF038FW7	Hp Probook 4425S-14" Turion II	UNDP Logbase
HTI 10	HTI	Computer Laptop		3	752/007	LR7084V	Lenovo 0578 F7U	UNDP Musseau Projet Elections
HTI 10	HTI	Computer Laptop		3	752/008	CND0112VLK	Hp Probook 6445b	UNDP Musseau Projet Elections
HTI 10	HTI	Imprimante		3	752 82/001	Phaser 6180 MFP/D	Xerox, Digital	UNDP Musseau Projet Elections
HTI 10	HTI	Metal Desk		5	822.06/007, 008, 009, 010, 011, 012, 013, 014, 015, 016, 017		Desk 24 K48 3 Drawers	UNDP Musseau Projet Elections
HTI 10	HTI	desk Chairs		5	822.06/019, 020, 021, 022, 023, 024, 025, 026, 027, 028		Chaises de Bureaux	UNDP Musseau Projet Elections

ACQUISITION DATE	Quantity (should always be 1)	Acquisition Cost	Currency (Should Always be USD)	FUND CODE	Implement Agent	Donor	PROJECT	OEPTID (expenditure)	Activity
Novembre 2010	1	41 347 11	41 347 11	30000	1981	75	73397	50804	2
Avril 2011	1	38 500 00	38 500 00	30000	1981	550	73397	50804	10
Mai 2011	1	41 065 00	990 00	30000	1981	550	73397	50804	10
Mai 2011	1	41 065 00	990 00	30000	1981	550	73397	50804	10
Mai 2011	1	41 065 00	990 00	30000	1981	550	73397	50804	10
Decembre 2010	1	36 139 80	899 00	30000	1981	71	73397	50804	10
Decembre 2010	1	36 139 80	899 00	30000	1981	71	73397	50804	10
Decembre 2010	1	36 139 80	899 00	30000	1981	71	73397	50804	10
Mars 2011	1	36 301 62	899 00	30000	1981	550	73397	50804	10
Mars 2011	1	36 301 62	899 00	30000	1981	550	73397	50804	10
Novembre 2010	1	3 613 00	3 613 00	30000	1981	10420	73397	50804	9
Septembre 2010	11	3 740 00	3 740 00	30000	1981	78	73397	50804	2
Janvier 2011	6	58 898 40	1 380 00	30000	1981	550	73397	50804	7

Actualisé par:

Faurelle Toussaint  
Assistante Administrative  
13 Janvier 2012

Exemple

Profile Type: Information and Communication  
Description: Toyota  
Vehicle: 2000  
Building: 2000

*Alain Emmanuel*  
*Marc Focel Point*



*Marc-André Franche*  
Marc-André Franche  
Deputy Country Director (P)  
UNDP-Haiti

Leandre Gonzalez  
Responsable Projet Elections  
13 Janvier 2012

# **UNITED NATIONS DEVELOPMENT PROGRAM (UNDP)**

## **NOTES TO THE AUDIT OF THE COMBINED DELIVERY REPORT (CDR) AND STATEMENT OF ASSETS AND EQUIPMENTS**

### **PROJECT “ELECTORAL PROCESS IN HAITI” NO. PID 73397**

**For the period of 1 January 2011 to 31 December 2011**

#### **1. Background**

Since 2005, the support of the United Nations Mission for the Stabilization in Haiti (MINUSTAH), the United Nations Development Program (UNDP), the Organization for American States (OAS) and other partners has allowed the Haitian authorities to:

- a) facilitate and coordinate the effective use of resources between the partners involved in the electoral processes;
- b) support the voter registration process and its links with civil registry, which is a responsibility of the National Identification Bureau (ONI);
- c) support the entire electoral process in terms of quality, and
- d) help conduct elections following international standards for free, transparent and democratic electoral processes.

UNDP has provided technical support and advice to the Provisional Electoral Council (CEP) in terms of electoral planning, management of funds, recruitment of electoral staff, identification of voting centers and offices, training of electoral staff, voters' registration, use of technology for electoral processes, legal framework and resolution of electoral disputes, as well as vote tabulation and publication of results. MINUSTAH has the responsibility of logistics and security support.

Since 2006, the CEP, thanks to the contributions of donors notably Brazil, Canada, Japan, the European Union and the United States, in collaboration with MINUSTAH, UNDP and OAS, has conducted seven elections. This means that during the last five years, the technical staff of the electoral authority have developed some expertise and accumulated experience in the management of electoral operations.

The specific objective of the project is supporting the Provisional Electoral Council (CEP) for the 2010-2011 Presidential and Legislative Elections.

The project seeks to achieve the following results:

- . Freedom;
- . transparency;
- . credibility;
- . inclusivity elections conducted in 2010-2011.

The total budget for the project (started in January 2011 and ended in December 2011) was \$ 21,371,771.02.

The expenditures incurred during the period of 1 January 2011 to 31 December 2011 under the Project were \$ 12,387,840 as indicated in the CDR.

The value of the fixed assets related to the “Electoral Process in Haiti” No. PID 73397 totaled an amount of \$ 96,045 as of 31 December 2011.

## **2. Summary of Accounting Policies**

The Statement of Combined Delivery Report (CDR) is prepared on the cash basis of accounting as required by UNDP which is different from IFRS (International Standards Presentation of Financial Information). Consequently, expenditures are recognized when paid rather than when incurred.

The Combined Delivery Report (CDR) is maintained in Dollars of the United States of America.

## **3. Cash**

The Project “Electoral Process in Haiti” has no bank account or petty cash. All disbursements were made directly by UNDP.

## **4. Finance**

The Project “Electoral Process in Haiti” is funded by UNDP and various donors: Brazil, Canada, Japan, the European Union and the United States of America. Funds received from these donors are subject to restrictions and may be used only for project activities.

## **5. Fixed Assets**

Fixed Assets and Equipments for a total amount of \$ 44,648 were purchased during the period from 1 January 2011 to 31 December 2011. The value of Fixed Assets and Equipments as of 31 December 2011 amounted to \$ 96,045.

## **6. Contractual Commitments**

As of 31 December 2011, there were no encumbrances balance for the Project “Electoral Process in Haiti”.

## **7. Subsequent Events**

Other elections were planned for the year ended in 2012. Those elections did not take place due to political crises.

At the date of this report, UNDP is still supporting the institutional strengthening of the CEP. This assistance should be ended in 2013.



**UNITED NATIONS DEVELOPMENT PROGRAM  
(UNDP)**

**AUDIT OF THE FINANCIAL STATEMENTS**

**PROJECT "ELECTORAL PROCESS IN HAITI" NO. PID 73397**

**For the period of 1 January 2011 to 31 December 2011**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL**

Office of Audit and Investigations  
(OAI)  
United Nations Development Program  
(UNDP)

We have audited the Statement of Combined Delivery Report (CDR) and the Statement of Assets and Equipments for the period from 1 January 2011 to 31 December 2011, of the Project "Electoral Process in Haiti" No. PID 73397 implemented and managed by the United Nations Development Program (UNDP) and have issued our report thereon dated 11 June 2013.

The management of UNDP is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition; transactions are executed in accordance with management's authorization and in accordance with the terms of the agreement; and that transactions are recorded properly to permit the preparation of the Statement of Combined Delivery Report (CDR) and the Statement of Assets and Equipments in accordance with the comprehensive modified cash basis of accounting. Because of inherent limitations in internal control, errors or fraud may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions, or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the Combined Delivery Report (CDR) for the period of 1 January 2011 to 31 December 2011 and the Statement of Assets and Equipments as of 31 December 2011, we considered UNDP's internal control over the management of the Project "Electoral Process in Haiti" No. PID 73397, in conformity with the standards established by the International Auditing Standards. Our examination and evaluation was performed in order to assess risks and to determine the auditing procedures for the purpose of expressing an opinion on the Combined Delivery Report (CDR) for the period of 1 January 2011 to 31 December 2011 and Statement of Assets and Equipments as of 31 December 2011 and not to express an opinion on the internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that is a reasonable possibility that a material misstatement of the UNDP's Combined Delivery Report (CDR) and the Statement of Assets and Equipments will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies, or material weaknesses.

We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

*Experts Conseils & Associés*

Chartered Accountants  
11 June 2013