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AUDIT

OF

UNDP DOMINICAN REPUBLIC

Apoyo a Redes Temáticas y Territoriales para el Desarrollo Humano – ART RD II
(Directly Implemented Project, Output No. 60415)

Report No. 1354
Issue Date: 27 August 2014

Report on the audit of UNDP Dominican Republic
Apoyo a Redes Temáticas y Territoriales para el Desarrollo Humano – ART RD II, Output No. 60415
Executive Summary

The UNDP Office of Audit and Investigations (OAI), from 16 June to 4 July 2014, through Moore Stephens LLP (the audit firm), conducted an audit of Apoyo a Redes Temáticas y Territoriales para el Desarrollo Humano – ART RD II, Output No. 60415 (the Project), which is directly implemented and managed by the UNDP Country Office in Dominican Republic (the Office).

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 Combined Delivery Report which includes expenditure for the period from 1 January 2012 to 31 December 2013 and the accompanying Funds Utilization statement¹ as of 31 December 2013 as well as Statement of Assets as of 31 December 2013. The audit did not include activities and expenses incurred or undertaken at the "Government" level. 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*.

Audit results

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

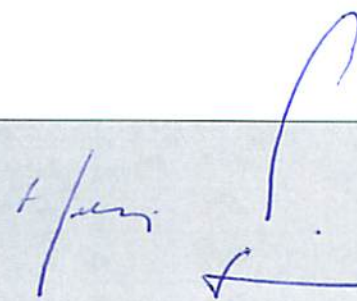
Project Expenditure		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
1,291*	Unqualified	61	Unqualified

Expenditures recorded in the Combined Delivery Report were \$1,550,655 (consisting of \$1,109,901 for 2012 and \$440,754 for 2013). Excluded from the audit scope were transactions that are recorded in the "Government expenditure" column (\$259,668).

The audit firm issued an unqualified opinion on the Funds Utilization statement.

¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) depreciated 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.

The audit did not result in any recommendations.

A handwritten signature in blue ink is positioned above the printed name. The signature is stylized and appears to read 'H. Osttveiten'.

Helge S. Osttveiten
Director
Office of Audit and Investigations

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

AUDIT REPORT

20 August 2014

**FINANCIAL AUDIT OF THE UNDP DIRECTLY IMPLEMENTED (DIM)
PROJECT**

**APOYO A REDES TEMÁTICAS Y TERRITORIALES PARA EL
DESARROLLO HUMANO – ART II**

Project name:	Apoyo a Redes Temáticas y Territoriales para el Desarrollo Humano – ART RD II
UNDP Country Office:	Dominican Republic
Atlas Project number:	00049506
Atlas Output number:	00060415
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January 2012 to 31 December 2013

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EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of 'Apoyo a Redes Temáticas y Territoriales para el Desarrollo Humano – ART II' (Project ID 00049506 and Output 00060415) (the project), directly implemented by UNDP Dominican Republic for the period from 1 January 2012 to 31 December 2013. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

We have issued audit opinions as follows:

Statement of Expenditure	Unqualified
Statement of Assets and Equipment	Unqualified
Statement of Cash Position	Not applicable

We have not raised any findings as a result of our audit.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

20 August 2014

THE AUDIT ENGAGEMENT

Audit Objectives and Scope

The objective of the financial audit was to express an opinion on the DIM project's financial statements which include:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January 2012 and 31 December 2013 and the funds utilization as at 31 December 2013 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents. The Combined Delivery Report (CDR) and the accompanying Funds Utilization statement are the mandatory and official statements upon which the audit opinion should be expressed. Other forms of statement of expenses that may be prepared by a project office are not accepted.
- Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP project as at 31 December 2013. This statement must include all assets available as at 31 December 2013 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
- Expressing an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of UNDP project as at 31 December 2013. Disbursements made against a DIM project are usually financed from the regular country office bank accounts. Exceptionally, a dedicated bank account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where a dedicated bank account for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January 2012 and 31 December 2013. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of "responsible parties", unless the inclusion of these expenses is specifically required in the request for proposal; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.

AUDIT OPINIONS

Independent Auditor's Report to UNDP OAI - Financial Audit

Statement of Expenditure

We have audited the accompanying Combined Delivery Report and Funds Utilization statements ('the statements') totalling \$ 1,550,656.09 of the UNDP Project 00049506, Output 00060415 "Apoyo a Redes Temáticas y Territoriales para el Desarrollo Humano – ART II" ('the project') for the period from 1 January 2012 to 31 December 2013. Expenditure totalling \$ 259,668.38 recorded in the 'Government expenditure' columns of the statements was not within the scope of our audit.

Management is responsible for the preparation of the statements for the 'Apoyo a Redes Temáticas y Territoriales para el Desarrollo Humano - ART II' project and for such internal control as management determines is necessary to enable the preparation of statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the statements 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 the project's 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 presentation of the statements.

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

Unqualified Opinion

In our opinion, the accompanying Combined Delivery Report and Funds Utilization statements present fairly, in all material respects, the expenses of \$ 1,290,987.71 incurred by the UNDP project "Apoyo a Redes Temáticas y Territoriales para el Desarrollo Humano – ART II" for the period 1 January 2012 to 31 December 2013 in accordance with UNDP accounting policies and were i) in conformity with the approved budget; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Independent Auditor's Report to UNDP OAI - Financial Audit

Statement of Assets and Equipment

We have audited the accompanying Statement of Assets ('the Statement') of the DIM project "Apoyo a Redes Temáticas y Territoriales para el Desarrollo Humano – ART II" ('the project') representing the balance of inventory held under Atlas Project number 00049506 and Atlas Output number 00060415 as at 31 December 2013. This Statement includes all assets and equipment available at 31 December 2013 and not only those purchased between 1 January 2012 and 31 December 2013.

Management is responsible for the preparation of the statement for the "Apoyo a Redes Temáticas y Territoriales para el Desarrollo Humano – ART II" project and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the statement 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 the project's 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 presentation of the statement.

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

Unqualified Opinion

In our opinion, the attached Statement of Assets and Equipment presents fairly, in all material respects, the balance of inventory of the UNDP project "Apoyo a Redes Temáticas y Territoriales para el Desarrollo Humano – ART II" amounting to \$ 61,172.65 as at 31 December 2013 in accordance with UNDP accounting policies.

Independent Auditor's Report to UNDP OAI - Financial Audit

Statement of Cash Position

We noted that the UNDP Project 00049506, Output 00060415 'Apoyo a Redes Temáticas y Territoriales para el Desarrollo Humano – ART II' did not have a dedicated bank account for DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.

MANAGEMENT LETTER

We have not raised any findings as a result of our audit.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

20 August 2014

Annexes

Annex 1: Combined Delivery Reports

CDR – 2012



UN Development Programme
Report ID: unglodrp

Combined Delivery Report By Project

Page 1 of 6
Run Time: 09-04-2013 17:04:43

Selection Criteria :

Business Unit : DOM10
Period : Jan-Dec (2012)
Selected Project Id : 00049506
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00049506 Art Gold (RD)	Period : Jan-Dec (2012)
Output # : 00060415 Redes Temáticas y Territoriale	Impl. Partner : 00928 PROGRAMA DE LAS NACIONES UNI
	Location : UNDP Dominican Republic

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept: 49803 (Dominican Rep-Crisis Prv &Rcvy)				
Fund : 44902 (UNDP TF INNOV PARTNERSHIP)				
71405 - Service Contracts-Individuals	0.00	95.66	0.00	95.66
75105 - Facilities & Admin - Implement	0.00	6.70	0.00	6.70
Total for Fund 44902	0.00	102.36	0.00	102.36
Total for Dept : 49803	0.00	102.36	0.00	102.36
Dept: 49804 (Dominican Rep-Dem. Governance)				
Fund : 30000 (PROGRAMME COST SHARING)				
72105 - Svc Co-Construction & Engineer	0.00	93,225.51	0.00	93,225.51
72402 - Building Maintenance	0.00	53,358.55	0.00	53,358.55
75105 - Facilities & Admin - Implement	0.00	10,260.89	0.00	10,260.89
Total for Fund 30000	0.00	156,844.95	0.00	156,844.95
Fund : 30079 (EUROPEAN COMMISSION)				
71305 - Local Consult.-Sht Term-Tech	0.00	40,951.14	0.00	40,951.14
71405 - Service Contracts-Individuals	0.00	42,160.80	0.00	42,160.80
71605 - Travel Tickets-International	0.00	0.00	0.00	0.00
71615 - Daily Subsistence Allow-Intl	0.00	1,234.50	0.00	1,234.50
71620 - Daily Subsistence Allow-Local	0.00	4,188.87	0.00	4,188.87
71635 - Travel - Other	0.00	2,595.25	0.00	2,595.25
72205 - Office Machinery	0.00	3,727.80	0.00	3,727.80
72220 - Furniture	0.00	583.47	0.00	583.47
72399 - Other Materials and Goods	0.00	3,131.83	0.00	3,131.83
72505 - Stationery & other Office Supp	0.00	1,686.19	0.00	1,686.19
72705 - Hospitality-Special Events	0.00	5,566.31	0.00	5,566.31
72715 - Hospitality Catering	0.00	865.73	0.00	865.73
74210 - Printing and Publications	0.00	238.19	0.00	238.19
74525 - Sundry	0.00	48.27	0.00	48.27
74965 - Low value equipment	0.00	5,890.30	0.00	5,890.30
75105 - Facilities & Admin - Implement	0.00	7,931.76	0.00	7,931.76
76125 - Realized Loss	0.00	0.03	0.00	0.03
76135 - Realized Gain	0.00	- 142.86	0.00	- 142.86
77630 - Dep Exp Owned - ITC	0.00	442.12	0.00	442.12
Total for Fund 30079	0.00	121,099.70	0.00	121,099.70
Fund : 44902 (UNDP TF INNOV PARTNERSHIP)				



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 2 of 6
Run Time: 09-04-2013 17:04:43

Project Id : 00049506 Art Gold (RD)	Period :	Jan-Dec (2012)		
Output # : 00060415 Redes Temáticas y Territoriale	Impl. Partner :	00928 PROGRAMA DE LAS NACIONES UNI		
	Location :	UNDP Dominican Republic		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

61305 - Salaries - IP Staff	0.00	14,558.08	0.00	14,558.08
61310 - Post Adjustment - IP Staff	0.00	34,681.30	0.00	34,681.30
62305 - Dependency Allowances-IP Staff	0.00	8,787.00	0.00	8,787.00
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	25,961.87	0.00	25,961.87
62315 - Contrib. to medical, social in	0.00	1,331.45	0.00	1,331.45
62320 - Mobility, Hardship, Non-remova	0.00	10,581.87	0.00	10,581.87
62330 - Rental Supplements - IP Staff	0.00	6,417.04	0.00	6,417.04
62340 - Annual Leave Expense - IP	0.00	8,490.87	0.00	8,490.87
63250 - Reimb for Med Costs (GS)	0.00	7,379.69	0.00	7,379.69
63335 - Home Leave Trvl & Allow-IP Stf	0.00	4,625.04	0.00	4,625.04
63515 - Security-related Costs	0.00	3,000.00	0.00	3,000.00
63520 - Personal Security Measures	0.00	4,257.07	0.00	4,257.07
63530 - Contribution to EOS Benefits	0.00	2,951.32	0.00	2,951.32
63535 - Contribution to Security	0.00	4,722.11	0.00	4,722.11
63540 - Contribution to Training	0.00	1,180.53	0.00	1,180.53
63545 - Contribution to ICT	0.00	1,770.79	0.00	1,770.79
63550 - Contributions to MAIP	0.00	236.07	0.00	236.07
63555 - Contribution to UN JFA	0.00	2,124.94	0.00	2,124.94
63560 - Contributions to Appendix D	0.00	354.16	0.00	354.16
65115 - Contributions to ASHI Reserve	0.00	7,673.43	0.00	7,673.43
65135 - Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
71205 - Intl Consultants-Sht Term-Tech	0.00	5,600.00	0.00	5,600.00
71305 - Local Consult.-Sht Term-Tech	0.00	13,904.97	0.00	13,904.97
71405 - Service Contracts-Individuals	0.00	202,209.38	0.00	202,209.38
71605 - Travel Tickets-International	0.00	12,848.40	0.00	12,848.40
71615 - Daily Subsistence Allow-Intl	0.00	13,764.87	0.00	13,764.87
71620 - Daily Subsistence Allow-Local	8,734.01	8,399.27	0.00	17,133.28
71635 - Travel - Other	0.00	688.86	0.00	688.86
72105 - Svc Co-Construction & Engineer	- 618.62	- 1.26	0.00	- 619.88
72120 - Svc Co-Trade and Business Serv	95,365.48	0.00	0.00	95,365.48
72130 - Svc Co-Transportation Services	10,931.22	0.00	0.00	10,931.22
72135 - Svc Co-Communications Service	916.92	0.00	0.00	916.92
72145 - Svc Co-Training and Educ Serv	40,087.50	0.00	0.00	40,087.50
72165 - Svc Co-Social Svcs, Social Sci	37,350.94	0.00	0.00	37,350.94
72205 - Office Machinery	0.00	0.00	0.00	0.00
72220 - Furniture	0.00	694.22	0.00	694.22
72315 - Food & Textile Products	549.58	0.00	0.00	549.58
72415 - Courier Charges	0.00	676.95	0.00	676.95
72420 - Land Telephone Charges	0.00	573.69	0.00	573.69
72425 - Mobile Telephone Charges	0.00	6,754.83	0.00	6,754.83
72505 - Stationery & other Office Supp	0.00	490.04	0.00	490.04
72510 - Publications	0.00	1,093.52	0.00	1,093.52
72605 - Grants to Instit & other Benef	7,202.75	3,995.91	0.00	11,198.66
72705 - Hospitality-Special Events	0.00	2,979.85	0.00	2,979.85
72715 - Hospitality Catering	0.00	1,999.25	0.00	1,999.25
72815 - Inform Technology Supplies	0.00	178.92	0.00	178.92
73105 - Rent	0.00	3,991.72	0.00	3,991.72
73120 - Utilities	0.00	0.00	0.00	0.00
73410 - Maint, Oper of Transport Equip	0.00	20,531.04	0.00	20,531.04
74210 - Printing and Publications	0.00	210.79	0.00	210.79
74310 - Contributions to JIU	0.00	806.62	0.00	806.62
74505 - Insurance	291.56	0.00	0.00	291.56
74525 - Sundry	9,117.48	2,436.26	0.00	11,553.74
75105 - Facilities & Admin - Implement	0.00	46,816.50	0.00	46,816.50



UN Development Programme
Report ID: unglcdp

Combined Delivery Report By Project

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Run Time: 09-04-2013 17:04:43

Project Id : 00049506 Art Gold (RD)	Period :	Jan-Dec (2012)		
Output # : 00060415 Redes Temáticas y Territoriale	Impl. Partner :	00928 PROGRAMA DE LAS NACIONES UNI		
	Location :	UNDP Dominican Republic		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

75705 - Learning costs	1,120.20	1,485.02	0.00	2,605.22
76120 - Unrealized Loss	0.00	4,276.00	0.00	4,276.00
76125 - Realized Loss	0.00	6.89	0.00	6.89
76130 - Unrealized Gain	0.00	-180.82	0.00	-180.82
76135 - Realized Gain	0.00	-171.12	0.00	-171.12
Total for Fund 44902	211,049.02	508,917.76	0.00	719,966.78
Total for Dept : 49804	211,049.02	786,862.41	0.00	997,911.43
Total for Output : 00060415	211,049.02	786,964.77	0.00	998,013.79

Output # : 00084192 Desarrollo Transfronterizo	Impl. Partner : 00923 Gobierno Republica Dominican
	Location : UNDP Dominican Republic

Dept: 49804 (Dominican Rep-Dem. Governance)

Fund : 30079 (EUROPEAN COMMISSION)

61305 - Salaries - IP Staff	0.00	68,813.65	0.00	68,813.65
71205 - Intl Consultants-Sht Term-Tech	0.00	5,000.00	0.00	5,000.00
71405 - Service Contracts-Individuals	0.00	29,572.49	0.00	29,572.49
71620 - Daily Subsistence Allow-Local	0.00	1,181.89	0.00	1,181.89
75105 - Facilities & Admin - Implement	0.00	7,319.77	0.00	7,319.77
Total for Fund 30079	0.00	111,887.80	0.00	111,887.80
Total for Dept : 49804	0.00	111,887.80	0.00	111,887.80
Total for Output : 00084192	0.00	111,887.80	0.00	111,887.80

Project Total :	211,049.02	898,852.56	0.00	1,109,901.58
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Signed By : _____ Date : _____

Signed By :  _____ Date : _____

Mark Henderson
Partner
Moore Stephens LLP
20 August 2014

CDR – 2013



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 1 of 4
Run Time: 10-03-2014 19:03:47

Selection Criteria :

Business Unit : DOM10
Period : Jan-Dec (2013)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00060415

Project Id : 00049506 Art Gold (RD)	Period :	Jan-Dec (2013)		
Output # : 00060415 Redes Temáticas y Territoriales	Impl. Partner :	00928 PROGRAMA DE LAS NACIONES UN		
	Location :	UNDP Dominican Republic		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 49803 (Dominican Rep-Crisis Prv & Rcvy)

Fund : 44902 (UNDP TF INNOV PARTNERSHIP)

72425 - Mobile Telephone Charges	0.00	99.86	0.00	99.86
72505 - Stationery & other Office Supp	0.00	126.01	0.00	126.01
73410 - Maint, Oper of Transport Equip	0.00	44.32	0.00	44.32
75105 - Facilities & Admin - Implement	0.00	18.91	0.00	18.91
Total for Fund 44902	0.00	289.10	0.00	289.10

Total for Dept : 49803 0.00 289.10 0.00 289.10

Dept: 49804 (Dominican Rep-Dem. Governance)

Fund : 30000 (PROGRAMME COST SHARING)

71605 - Travel Tickets-International	0.00	634.20	0.00	634.20
71615 - Daily Subsistence Allow-Intl	0.00	1,778.00	0.00	1,778.00
71635 - Travel - Other	0.00	152.00	0.00	152.00
72105 - Svc Co-Construction & Engineer	97,000.00	0.00	0.00	97,000.00
72165 - Svc Co-Social Svcs, Social Sci	- 58,200.00	58,200.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	2,895.49	0.00	2,895.49
Total for Fund 30000	38,800.00	63,659.69	0.00	102,459.69

Fund : 30079 (EUROPEAN COMMISSION)

31007 - PriorPeriodAdj_EXP_PPE	0.00	2,210.52	0.00	2,210.52
71405 - Service Contracts-Individuals	0.00	- 7,719.60	0.00	- 7,719.60
74696 - PP&E Expensed Items	0.00	- 0.01	0.00	- 0.01
75105 - Facilities & Admin - Implement	0.00	- 540.38	0.00	- 540.38
77630 - Dep Exp Owned - ITC	0.00	0.00	0.00	0.00
Total for Fund 30079	0.00	- 6,049.47	0.00	- 6,049.47

Fund : 44902 (UNDP TF INNOV PARTNERSHIP)

61305 - Salaries - IP Staff	0.00	48,987.95	0.00	48,987.95
61310 - Post Adjustment - IP Staff	0.00	36,301.80	0.00	36,301.80
62305 - Dependency Allowances-IP Staff	0.00	8,787.00	0.00	8,787.00
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	26,980.33	0.00	26,980.33
62315 - Contrib. to medical, social in	0.00	1,490.11	0.00	1,490.11
62320 - Mobility, Hardship, Non-remova	0.00	10,899.96	0.00	10,899.96
62340 - Annual Leave Expense - IP	0.00	- 8,207.22	0.00	- 8,207.22
63335 - Home Leave Trvl & Allow-IP Stf	0.00	3,854.20	0.00	3,854.20
63530 - Contribution to EOS Benefits	0.00	4,546.89	0.00	4,546.89





UN Development Programme
Report ID: unglcdp

Combined Delivery Report By Project

Page 2 of 4
Run Time: 10-03-2014 19:03:47

Project Id : 00049506 Art Gold (RD)	Period : Jan-Dec (2013)
Output # : 00060415 Redes Temáticas y Territoriales	Impl. Partner : 00928 PROGRAMA DE LAS NACIONES UNI
	Location : UNDP Dominican Republic

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63535 - Contribution to Security	0.00	4,850.03	0.00	4,850.03
63540 - Contribution to Training	0.00	1,212.51	0.00	1,212.51
63545 - Contribution to ICT	0.00	1,818.76	0.00	1,818.76
63550 - Contributions to MAIP	0.00	242.49	0.00	242.49
63555 - Contribution to UN JFA	0.00	2,182.51	0.00	2,182.51
63560 - Contributions to Appendix D	0.00	363.74	0.00	363.74
65115 - Contributions to ASH Reserve	0.00	9,700.01	0.00	9,700.01
65135 - Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
71305 - Local Consult.-Sht Term-Tech	0.00	5.93	0.00	5.93
71405 - Service Contracts-Individuals	0.00	82,103.04	0.00	82,103.04
71605 - Travel Tickets-International	0.00	12,149.75	0.00	12,149.75
71610 - Travel Tickets-Local	0.00	184.69	0.00	184.69
71615 - Daily Subsistence Allow-Intl	0.00	5,248.00	0.00	5,248.00
71620 - Daily Subsistence Allow-Local	0.00	4,929.86	0.00	4,929.86
71635 - Travel - Other	0.00	2,387.73	0.00	2,387.73
72120 - Svc Co-Trade and Business Serv	3,030.46	0.00	0.00	3,030.46
72145 - Svc Co-Training and Educ Serv	2,825.84	0.00	0.00	2,825.84
72165 - Svc Co-Social Svcs, Social Sci	3,963.06	0.00	0.00	3,963.06
72210 - Machinery and Equipment	0.00	-72.99	0.00	-72.99
72215 - Transportation Equipment	0.00	214.15	0.00	214.15
72420 - Land Telephone Charges	0.00	1,739.76	0.00	1,739.76
72425 - Mobile Telephone Charges	0.00	2,710.75	0.00	2,710.75
72505 - Stationery & other Office Supp	0.00	1,352.09	0.00	1,352.09
72605 - Grants to Instit & other Benef	0.00	2,800.00	0.00	2,800.00
72705 - Hospitality-Special Events	0.00	4,658.62	0.00	4,658.62
72710 - Hospitality-Vouchered Expenses	0.00	224.66	0.00	224.66
72815 - Inform Technology Supplies	0.00	107.03	0.00	107.03
73125 - Common Services-Premises	0.00	6,097.43	0.00	6,097.43
73405 - Rental & Maint-Other Office Eq	0.00	98.94	0.00	98.94
73406 - Maintenance of Equipment	0.00	129.77	0.00	129.77
73410 - Maint, Oper of Transport Equip	0.00	11,026.52	0.00	11,026.52
74505 - Insurance	0.00	206.73	0.00	206.73
74525 - Sundry	0.00	1,040.17	0.00	1,040.17
74696 - PP&E Expensed Items	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	39,311.19	0.00	39,311.19
76120 - Unrealized Loss	0.00	1,088.71	0.00	1,088.71
76125 - Realized Loss	0.00	28.69	0.00	28.69
76130 - Unrealized Gain	0.00	-277.46	0.00	-277.46
76135 - Realized Gain	0.00	-41.56	0.00	-41.56
77660 - Dep Exp Owned -Vehicle	0.00	0.00	0.00	0.00
Total for Fund 44902	9,819.36	334,235.83	0.00	344,055.19
Total for Dept : 49804	48,619.36	391,846.05	0.00	440,465.41
Total for Output : 00060415	48,619.36	392,135.15	0.00	440,754.51
Project Total :	48,619.36	392,135.15	0.00	440,754.51

Signed By :  Date : 14 de marzo 2014
 Signed By : Roberto Galvez, Representante Adjunto del PNUD Date : 

Mark Henderson
Partner
Moore Stephens LLP
20 August 2014

Annex 2: Statement of Assets and Equipment

Programa ART República Dominicana						
Inventario 2008-2013						
REPORTE DE INVENTARIO FISICO						
Tag Numero	Item Descripción	Numero de Serie	Fabricante/Marca	Fecha Compra	Costo Unitario US\$	Ubicación
ART-8-1-001	Veh. Jeep Nissan mod. Patrol, 6 cilindros, 5 puertas, año 2008, color blanco, placa EX07022	JNN1TCSY61Z9567900	NISSAN	17/09/08	28,491.05	ART-DGODT
ART-8-1-002	Veh. Jeep Hyundai, mod. Tucson 2 WD, año 2009, color blanco	KMHJMB1BP9U865575	MAGNA MOTORS/HYUNDAI	19/12/08	17,750.00	ART-DGODT
ART-6-13-004	Proyector marca DELL, MODELO M209X	Service Tag: HGPV0D1	DELL Marketing LP	15/10/08	1,073.85	ART-DGODT
ART-2-2-006	Calculadora Marca Sharp, 12 dígitos, EL 1801V	7 D 13 84 5 8	PASUGESA/SHARP	12/12/2008	54.00	ART-DGODT
ART-3-6-009	Portátil Marca DELL, color BLUE, C2D/2.0/2.G/160/DVO/WVHP w bulto Dell, Modelo INSPIRON 1318"	Service tag 710H86G1 Service express code 18052471713	CECOMSA/DELL	19/12/08	1,390.75	ART-DGODT
ART-1-1-010	PC DELL 755 SFF, C2D /2.4/1G/80/CBO/XPP-VB, 1 memoria DDR2 1GB, cámara web IMICRO w/micrófono, 1 UPS 500 VA, 1 Office PRO2007 (serial No. 269-11936)	3QV1HH1-CPU;	CECOMSA/DELL	19/01/09	1,336.50	ART-DGODT
ART-1-1-011	MONITOR FLAT DELL 17	0G248H74261-891-06EU	CECOMSA/DELL	19/01/09		ART-DGODT
ART-2-2-013	Credenza, 16 X 60, 2 puertas corredizas	n/a	SKAGEN/MEYCY	12/12/2008	232.38	ART-DGODT
ART-3-10-031	Sillón ejecutivo, mod. 249, en tela color azul	n/a	SKAGEN/MEYCY	16/11/09	84.04	ART-DGODT
ART-3-11-032	Sillón ejecutivo, mod. 249, en tela color azul	n/a	SKAGEN/MEYCY	16/11/09	84.04	ART-DGODT
ART-2-2-034	Sillón ejecutivo, mod. 249, en tela color azul	n/a	SKAGEN/MEYCY	14/12/09	84.04	ART-DGODT

ART-3-3-035	Sillón ejecutivo, mod. 249, en tela color azul	n/a	SKAGEN/MEYCY	14/12/09	84.04	ART-DGODT
ART-3-4-036	Sillón ejecutivo, mod. 249, en tela color azul	n/a	SKAGEN/MEYCY	14/12/09	84.04	ART-DGODT
ART-3-5-037	Sillón ejecutivo, mod. 249, en tela color azul	n/a	SKAGEN/MEYCY	14/12/09	84.04	ART-DGODT
ART-3-8-040	Sillón ejecutivo, mod. 249, en tela color azul	n/a	SKAGEN/MEYCY	14/12/09	84.04	ART-DGODT
ART-6-13-041	Cámara fotográfica marca Sony, DSC-S750, 7.2 mega íxels, 2.5" LCD monitor	S01-0575907-J	CECOMSA/SONY	12/03/2008	222.06	ART-DGODT
ART-6-13-042	Cámara fotográfica marca Sony, DSC-S750, 7.2 mega íxels, 2.5" LCD monitor	S01-0575908-K	CECOMSA/SONY	12/03/2008	222.06	ART-DGODT
ART-2-2-043	Scanner HP Scanjet, G2410	CN8AES321N, L2694A-301	CECOMSA/HEWLETT PACKARD	26/03/09	75.08	ART-DGODT
ART-2-2-048	UPS 500 VA B-UPR-505	080714-1291018	CECOMSA/B-UPR	18/3/2009	75.45	ART-DGODT
ART-7-13-049	UPS 500 VA B-UPR-505	080922-1291854	CECOMSA/B-UPR	18/3/2009		ART-DGODT
ART-2-2-050	Mouse Genius, NETSCROLL OPTICO 120 Black	n/a	CECOMSA/Genius	16/3/2009		ART-DGODT
ART-1-1-051	Portátil, modelo Latitude E4300, marca Dell	H4BZKK1, express code 372 672-997-93	CECOMSA/DELL	27/08/09	1,352.37	ART-DGODT
ART-3-4-054	Portátil, modelo Latitude E5400, marca Dell	4D7HJK1	CECOMSA/DELL	14/12/09	922.03	ART-DGODT
ART-2-2-055	PC DELL MODELO OPTIPLEX 780	4P19GK1	CECOMSA/DELL	14/12/09	700.31	ART-DGODT
ART-2-2-056	Monitor DELL, LCD 19	0D176P-64180-979-3GHV	CECOMSA/DELL	14/12/09	145.07	ART-DGODT
ART-1-1-057	Impresora HP, Laser Jet CP2025 dn, color, powercord	BRBRL00244	OMEGA TECH/HEWLETT PACKARD	31/08/09	545.98	ART-DGODT
ART-2-2-058	Teléfono Norstar T7208 (5)	n/a	NABO, S. A./NORSTAR	17/2/2009	692.85	ART-DGODT

ART-22-28-059	Portatil Dell Latitude	E5400 Service Tag: 49CNTL1	CECOMSA	08/3/010	917.46	ART-DGODT
ART-6-23-060	Monitor Dell	CN-0N300H-84180-9C4-0DNL	CECOMSA	08/3/010	127.03	ART-DGODT
ART-6-23-061	PC Dell Optiplex 780D. C2D/9.3 GB/250/DVO/XP/-VB	Optiplex 780 Services Tag: 1RVJZL1	CECOMSA	08/3/010	896.24	ART-DGODT
ART-6-23-062	Armario material gastable	n/a	PASUGESA/SHARP OMEGA	02/02/2010	195.39	ART-DGODT
ART-6-23-063	UPS 550 VA		TECH/HEWLETT PACKARD	10/03/2010	51.50	ART-DGODT
ART-6-15-064	Radios Motorola EM 200 4 canales VHF, antena radio portátil EP-450 16 ch	HMN3596A	CLIPSACOM	05/04/2010	810.22	ART-DGODT
ART-8-15-065	Radios Motorola EM 200 4 canales VHF, antena	ARMN4025B	CLIPSACOM	05/04/2010		ART-DGODT
ART-8-15-066	Radio portátil EP-450 16 ch	442TKSV390	CLIPSACOM	05/04/2010		ART-DGODT
ART-8-15-067	Radio portátil EP-450 16 ch	442TKY1026	CLIPSACOM	05/04/2010		ART-DGODT
ART-6-13-068	UPS 550 VA	72089	TECH/HEWLETT PACKARD	24/03/2010	51.50	ART-DGODT
ART-6-8-069	Monitor Dell	CN-0RNMH6-74445-04K-DFFL	CECOMSA	03/08/2010	140.41	ART-DGODT
ART-6-6-070	UPS 550 VA	4B1010938850	CECOMSA	01/08/2010	58.91	ART-DGODT
ART-6-6-071	PC Dell Optiplex 780D. C2D/9.3 GB/250/DVO/XP/-VB	D1G6SL1	CECOMSA	01/08/2010	728.87	ART-DGODT
ART-6-6-072	Grabadora digital Marca RCA, Digital voice recorder	CGA04L194A0070	AMS Computer	05/08/2010	121.49	ART-DGODT
ART-6-6-073	Disco Duro interno seagate 1TB	N/A	SATA	09/09/2010	71.53	ART-DGODT
ART-6-13-074	IMPRESORA HP 2055DN y cable	CNB1710000	TECH/HEWLETT PACKARD	05/10/2010	336.64	ART-DGODT
ART-1-1-075	Veh. camioneta marca Ford, modelo Ranger, doble cabina, doble tracción, Placa EX07890	MNCLSF95AW856614	VIAMAR	01/09/2010	729.07	ART-DGODT
ART-1-1-76	Disco duro 500GB Samsung 2.5 Externo	N/A	OMEGA TECH	01/11/2011	125.16	ART-DGODT
ART-1-1-78	Teclado, Replicador y Mouse		CECOMSA	01/01/2013	141.16	ART-DGODT
Total:					\$ 61,172.65	



Handwritten signature in blue ink.

Mark Henderson
Partner
Moore Stephens LLP
20 August 2014

Annex 3: Audit finding priority ratings

The following categories of priorities are used:

High (Critical)	Action is considered imperative to ensure that UNDP is not exposed to high risks. Failure to take action could result in major consequences and issues.
Medium (Important)	Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences.
Low	Action is considered desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the Auditors directly with the Office management, during the exit meeting and through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in the audit report.