

**UNITED NATIONS DEVELOPMENT PROGRAMME**  
**Office of Audit and Investigations**



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Resilient nations.*

**AUDIT**

**OF**

**UNDP IRAQ**

**SUPPORT TO TB AND HIV PROGRAM**  
**(Directly Implemented Project No. 47321, Output No. 56801)**

**Report No. 1366**  
**Issue Date: 24 March 2015**

**Report on the audit of UNDP Iraq  
Support to TB and HIV Program (Project No. 47321, Output No. 56801)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), from 14 to 31 December 2014, through PricewaterhouseCoopers "Jordan" L.L.C (the audit firm), conducted an audit of Support to TB and HIV Program (Project No. 47321), Output No. 56801 (the Project), which is directly implemented and managed by the UNDP Country Office in Iraq (the Office). This was the first audit of the Project.

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 to 31 December 2013 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2013 as well as Statement of Assets as of 31 December 2013. 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
4,592	Unqualified	7	Unqualified

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

**Key recommendation:** Total = 1, high priority = 0

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation, which means, "Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UNDP." The recommendation aims to ensure that all General Ledger Journal Entries are adequately documented, approved by the senior management and filed for future reference.

<sup>1</sup> 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.

### Management comments and action plan

The UN Resident Coordinator/UNDP Resident Representative accepted the recommendation and is in the process of implementing it. Comments and/or additional information provided have been incorporated into the report, where appropriate.

A handwritten signature in blue ink, appearing to read 'H. Osttveiten', is located inside a rectangular box.

Helge S. Osttveiten  
Director  
Office of Audit and Investigations

**Financial Audit of One project directly  
implemented by UNDP Iraq**

**March 2015**

**Project Name: Support to TB and HIV  
Program**

**Output Number: 56801**



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## **A. Executive Summary**

### **A.1. Background and Introduction**

The UNDP Office of Audit and Investigation (OAI) has assigned PwC to conduct an audit of the project “Support to TB and HIV Program” (Output No. 56801) (the “Project”), managed and directly implemented (DIM Project) by the UNDP Country Office in Iraq (the “Office”), the Principal Recipient. As the implementing partner of a DIM project, UNDP has overall management responsibility and accountability for project implementation.

This project is continuation of the projects that are implementing Global Fund Grant Activities in Iraq for combating Tuberculosis that started since 2008. The grant is currently at Phase II of round 9 (Duration: January 2013-September 2015). The sole beneficiary of the project is the Iraqi National TB Control Program (NTP); the aim of this project is to provide technical and financial support to the NTP in achieving their goals.

UNDP as Principle Recipient (PR) of the grant has three Sub-Recipients (SRs); WHO-Iraq, International Medical Corps (IMC) & AMAR International Charitable Foundation (AMAR ICF). In addition to these implementers WHO-Iraq also has two Sub-Sub-Recipients (SSRs); Iraqi Anti Tuberculosis Association (IATA) & the NTP.

The audit covered the Project activities during the period from 1 January to 31 December 2013. During the period under review, the Office recorded project expenditures totaling **USD4,592,260** as reported through the Combined Delivery Report (CDR) and owned an amount of **USD7,282** representing the Net Book Value of fixed assets by 31 December 2013.

The audit was conducted in accordance with the International Standards on Auditing (ISA700). 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.

### **A.2. Audit Objectives**

The objective of the financial audit was to express an opinion on the project’s financial statements, which include three statements.

1. Expressing an opinion on whether the Combined Delivery Report (CDR) presents fairly, in all material aspects, the financial expenses incurred by the project for the year ended December 31, 2013 and the funds utilization as at that date are fairly presented in s conformity with UNDP accounting policies and procedures.
2. 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 should include all assets available as at 31 December 2013 and not only those purchased in the period under audit.
3. 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, only if a separate bank account was established specifically for the project.

### **A.3. Audit Scope**

We performed our audit in accordance with the International Standards of Auditing (ISA700) and in compliance with the UNDP rules and regulations.

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

- activities and expenses incurred or undertaken at the level of “responsible parties”; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where the supporting documentation were not retained at the level of the UNDP country Office.

The audit covered all activities of the Project from 01 January to 31 December 2013; and included a review of project reports and records located at the UNDP country Office in Iraq.

Specifically, the audit covered the following:

- a) The expenses incurred and recorded in the Combined Delivery Reports (CDR) of the Project during the period from 01 January to 31 December 2013 and the Funds Utilization statement as at 31 December 2013, as reported by the Office in Iraq;
- b) The value and existence of the fixed assets held by the Project as at 31 December 2013;
- c) The value and existence of Cash held by the project as at December 31, 2013 (in the case there was a separate bank account for the DIM project under review).

### **A.4. Audit Results**

#### **The Combined Delivery Report (CDR)**

The review did not disclose any financial errors in the Project's CDR and Funds Utilization statement; however, we noted certain instances of weaknesses related to the internal control system of the Project. Details of these weaknesses are described in **Section C** of this report.

The “Combined Delivery Report” and Funds Utilization statement fairly present, in all material respects, Project's incurred expenses in accordance with UNDP accounting policies and they 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 Statement of Fixed Assets**

The Statement of Fixed Assets fairly presents, in all material respects, the project's net book value of assets as of 31 December, 2013.

### **The Statement of Cash held by the Project**

In accordance with the Terms of Reference for the audit, we did not issue an opinion on the Statement of Cash Position as there was no separate bank account for the project under review.

#### **A.4.1 Issues found**

Through our audit we have noted one instance of internal control weaknesses. These weaknesses are described in detail below under **Section C** of this report.

Below is a summary of the one finding noted through our audit:

<b>Issue Number</b>	<b>Issue Description</b>	<b>Priority</b>
1	Journal Entries initiated and approved by the same person	Medium (Important)





**B. Reports of The Independent Auditors to UNDP on DIM Project – "Support to TB and HIV Program" [Output Number 56801]**

**Statement of Expenses**

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement ("the statement") of the UNDP project "Support to TB and HIV Program" bearing output number 56801 for the period from January 1, 2013 to December 31, 2013.

Management is responsible for the preparation of the statement for the project "Support to TB and HIV program" 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 the International Standards on Auditing (ISA700). 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 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 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 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 Combined Delivery Report (CRD) and Funds Utilization statement give a true and fair view of the expenditures of \$4,592,260 incurred by the Project "Support to TB and HIV Program" for the period from January 1, 2013 to December 31, 2013 in accordance with UNDP accounting policies and 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.

  
PricewaterhouseCoopers "Jordan" L.L.C.  
19 March 2015  
Amman - Jordan

**Statement of Expenses**  
**Combined Delivery Report (CDR)**  
**From 1 January 2013 to 31 December 2013**

Expense	Government Expense (USD)	UN Expense (USD)	UN Agencies Expense (USD)	Total Expense
<b>Dept: 45001 (Iraq - Central)</b> <b>Fund : 04000 (Core Programme, UNU Centre)</b>				
Travel Tickets International	0	5,913	0	5,913
Daily Subsistence Allowance - Management Participation	0	22,239	0	22,239
Travel - Other	0	608	0	608
Mobile Telephone Charges	0	2	0	2
Common Services Communications	0	10,260	0	10,260
Stationery & other Office Supplies	0	4,250	0	4,250
Rent Meeting Rooms	0	0	0	0
Maint & Licencing of Software	0	1,300	0	1,300
Reimbursement to UN for Support Services	0	2,380	0	2,380
Bank Charges	0	187	0	187
Learning costs	0	22,517	0	22,517
Learning ticket costs	0	5,136	0	5,136
Learning subsistence allowance	0	6,692	0	6,692
Learning training of counter	0	21,192	0	21,192
<b>Total For Fund 04000</b>	<b>0</b>	<b>102,675</b>	<b>0</b>	<b>102,675</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
Local Consultant Short Term technical	0	23,291	0	23,291
Daily Subsistence Allowance - International	0	1,857	0	1,857
Travel - Other	0	2,457	0	2,457
Service Consulting - Construction & Engineer	0	400	0	400
Furniture	0	2,863	0	2,863
Postage and Pouch	0	9	0	9
Common Services Communications	0	19,440	0	19,440
Stationery & other Office Supplies	0	142	0	142
Publications	0	800	0	800
Maintainance & Licencing of Software	0	800	0	800
Bank Charges	0	28	0	28
Sundry	0	28	0	28
Facilities & Admin implementation	0	4,024	0	4,024
Learning costs	0	1,697	0	1,697

Financial Audit of “Support to TB and HIV Program” of the UNDP Iraq – Output Number 56801

Learning training of counter	0	3,510	0	3,510
<b>Total for Fund 30000</b>	<b>0</b>	<b>61,345</b>	<b>0</b>	<b>61,345</b>
<b>Fund : 30078 (Global Fund to fight AIDS Tube)</b>				
Salaries NP Staff	0	0	196,046	196,046
Salaries IP Staff	0	89,763	0	89,763
Post Adjustment IP Staff	0	41,677	0	41,677
Dependency Allowances IP Staff	0	11,716	0	11,716
Contribution to Staff Pension - IP	0	28,656	0	28,656
Contribution to medical and social insurance	0	1,145	0	1,145
Mobility, Hardship, Non removal	0	35,248	0	35,248
Hazard Duty Station Allowance IP	0	11,796	0	11,796
Annual Leave Expense IP	0	(2,677)	0	(2,677)
Ed Grant Including Travel&Allowance IP Staff	0	27,967	0	27,967
Home Leave Travel & Allowance IP Staff	0	10,638	0	10,638
Special Operation Living Allowance IP	0	19,474	0	19,474
Security related Costs	0	2,206	(49,228)	(47,022)
Contribution to EOS Benefits	0	4,929	0	4,929
Contribution to Security	0	5,258	0	5,258
Contribution to Training	0	1,314	0	1,314
Contribution to ICT	0	1,972	0	1,972
Contributions to MAIP	0	263	0	263
Contribution to UN JFA	0	2,366	0	2,366
Contributions to Appendix D	0	394	0	394
Reassignmmts Subsistence Allowance	0	3,437	0	3,437
Reassignments Shipment	0	22,162	0	22,162
Contributions to ASHI Reserve	0	10,515	0	10,515
Payroll Management Cost Recovery ATLAS	0	773	0	773
Overtime & Night Differential	0	111	0	111
International Consultants Short Term Technical	0	0	31,589	31,589
Local Consultants Shortt Term Tech	0	14,765	74,998	89,763
Service Contracts Individuals	0	249,283	217,076	466,359
MAIP Premium Service Contract	0	1,042	0	1,042
Travel Tickets International	0	24,855	3,892	28,747
Travel Tickets Local	0	708	0	708
Daily Subsistence Allowance International	0	18,836	14,714	33,550
Daily Subsistence Allowance Local	0	29,389	41,352	70,741
Daily Subsistence Allowance Management Participation	0	27,427	0	27,427
Shipment	0	5,387	139,764	145,151
Travel Other	0	27,167	20,050	47,217
Service Co.Construction & Engineer	0	577,433	(123,266)	454,167
Service Co.Education & Health Serv	0	0	21,955	21,955
Machinery and Equipment	0	454,396	0	454,396
Furniture	0	14,131	0	14,131
Agri & Forestry Products	0	0	11,280	11,280
Fuel, petroleum and other oils	0	991	0	991
Medical Products	0	129,447	0	129,447
Building Maintenance	0	23,062	0	23,062
Acquisition of Communic Equip	0	23,250	164	23,414
Mobile Telephone Charges	0	82,910	0	82,910

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Postage and Pouch	0	1,220	0	1,220
Connectivity Charges	0	133,673	0	133,673
Common Services Communications	0	10	0	10
Stationery & other Office Supp	0	0	4,994	4,994
Publications	0	621	0	621
Grants to Instit & other Benef	0	420,964	0	420,964
Capital Grants Local Govts	0	63,041	0	63,041
Hospitality Special Events	0	276	0	276
Hospitality Vouchered Expenses	0	14,509	0	14,509
Acquis of Computer Software	0	44,658	0	44,658
Rent Meeting Rooms	0	1,692	0	1,692
Moving Expenses	0	2,269	0	2,269
Utilities	0	862	0	862
Common Services Premises	0	40,470	21,080	61,550
Maint & Licencing of Software	0	188	0	188
Maintenance of Equipment	0	53,945	0	53,945
Maint, Oper of Transport Equip	0	121	0	121
Reimb to UNDP for Supp Srvs	0	120	0	120
Reimb to UN for Supp Srvs	0	66,724	0	66,724
Management and Reporting Srvs	0	0	135,475	135,475
Legal Fees	0	21	0	21
Printing and Publications	0	916	19,368	20,284
Other Media Costs	0	0	15,560	15,560
Contrib.To CO Common Security	0	3,500	0	3,500
Insurance	0	1,290	0	1,290
Bank Charges	0	1,318	0	1,318
Claims and Adjustments	0	17,257	0	17,257
Sundry	0	272	0	272
Other L.T.S.H.	0	158,382	975	159,357
Facilities & Admin Implement	0	236,378	0	236,378
Facilities & Admin Services	0	62	0	62
Learning costs	0	120,723	0	120,723
Learning ticket costs	0	3,841	2,144	5,985
Learning subsistence allowan	0	51,778	9,488	61,266
Learning subcontracts	0	7,508	0	7,508
Learning training of counter	0	3,708	131,008	134,716
Realized Loss	0	2,549	0	2,549
Realized Gain	0	(3,746)	0	(3,746)
Dep Exp Owned ITC	0	1,061	0	1,061
<b>Total for Fund 30078</b>	<b>0</b>	<b>3,487,762</b>	<b>940,478</b>	<b>4,428,240</b>
<b>Total Expenses for Project 56801</b>	<b>0</b>	<b>3,651,781</b>	<b>940,478</b>	<b>4,592,260</b>

\* Notes 1 to 4 are an integral part of the financial Statements

\*\* The final and signed CDR is attached in Annex (2) below.

**Funds Utilization Statement  
As at 31 December 2013**

<b>Account</b>	<b>Amount (USD \$)</b>	<b>Notes</b>
Outstanding Advances	-	
Undepreciated Fixed Assets	7,282	3
Inventory	-	
Prepayments	-	
Commitments	472,946	4

\*\* Notes 1 to 4 are an integral part of the financial Statements

\*\* Signed Funds Utilization Statement is attached in Annex (2) below.

## **Notes to the Statement of Expenses**

### **(1) Basis of Preparation:**

The Combined Delivery Report (CDR) was prepared based on the UNDP accounting policies.

United States Dollar (USD) is the functional and presentation currency for UNDP systems and reports. For invoices or expenditures incurred in currency other than the USD, the exchange rate at the date of transaction was used.

### **(2) Accounting Policies**

According to UNDP accounting policies, expenditures are recorded when incurred rather than when paid.

Fixed assets with a cost of 1,500 USD or more are capitalized and fixed assets under 1,500 USD are expensed when purchased.

Commitments represent expenditures incurred before the end of the reporting period but that were not yet paid by the end of 2013.

### **(3) Undepreciated Fixed Assets**

Undepreciated fixed assets line item is the net book value of the assets under the project after deducting the depreciation. Regarding this project, the Statement of Fixed Assets reported below provides further information about the assets held under the project as of 31 December 2013.

### **(4) Commitments**

According to UNDP policies and procedures, the Office must report expenditures that were incurred but not paid as “Commitments”.

The amount of commitments reported (USD 472,946) under the Project are related to expenditures incurred throughout the year ended 31 December 2013 but were not yet paid as of year-end.





### Statement of Fixed Assets

We have audited the accompanying Statement of Fixed Assets ("the statement") of the UNDP project "Support to TB and HIV Program" bearing output number 56801 as at 31 December 2013.

Management is responsible for the preparation of the statement for the project "Support to TB and HIV Program" and for such internal control as management determines is necessary to enable the preparation of the 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 the International Standards on Auditing (ISA700). 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 schedule 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 Fixed Assets presents fairly, in all material respects, the balance of Fixed Assets of the UNDP project "Support to TB and HIV Program" amounting to \$7,282 at 31 December 2013 in accordance with UNDP accounting policies.

A circular blue ink stamp from PricewaterhouseCoopers Jordan. The outer ring contains the text "Certified Public Accountants" at the top and "PricewaterhouseCoopers Jordan" at the bottom. In the center, there is a stylized graphic of a building and the PwC logo. The word "Jordan" is written in a cursive script across the middle of the stamp.  
PricewaterhouseCoopers "Jordan" L.L.C.  
19 March 2015  
Amman, Jordan

**Statement of Fixed Assets  
As at 31 December 2013**

<b>Asset ID</b>	<b>Asset Description</b>	<b>Asset Purchased cost (USD)</b>	<b>Asset Net Book Value as of 31 December 2013</b>
001405	Camera	660	526.04
001435	Notebook Computer	1,501	1,196.41
001440	Notebook Computer	1,501	1,196.41
001455	Dell Latitude E6430	1,662	1,454.25
001457	Dell Latitude E6430	1,662	1,454.25
001465	Dell Latitude E6430	1,662	1,454.25
<b>Total Amount</b>		<b>8,648</b>	<b>7,282</b>

\*Signed list of the above assets is attached in Annex (3) below.



## **C. Management Letter**

**12 March 2015**

**To:** The Director of the Office of Audit and Investigation (OAI)

**Subject: Letter to Management on auditing Combined Delivery Report (CDR) and Funds Utilization Statement (“the Statement”) of the UNDP Project “Support TB and HIV Program” – Output Number 56801**

We have performed an audit of the Combined Delivery Report (CDR) and Funds Utilization Statement (“the Statement”) of the UNDP Project “Support TB and HIV”, for the period from 1 January 2013 to 31 December 2013 in accordance with International Standards of Auditing (ISA700) and in compliance with the UNDP policies and rules and regulations.

In planning and performing our audit of the project, we considered the Project internal control structure in order to determine our auditing procedures for expressing our opinion on the Combined Delivery Report (CDR) (“the Statement”) and not to provide assurance on the internal control structure.

The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatements of the financial statement, whether due to fraud or error.

UNDP Iraq Office Management is responsible for the design, implementation and maintenance of the internal control system over their Projects. To execute this obligation, the UNDP Iraq Office Management is required to assess the expected risks and rewards of the policies and procedures for management control.

Our consideration of the internal control structure was for the limited purpose of expressing an opinion on the Combined Delivery Report (CDR), and therefore would not necessarily disclosing all matters that might be reportable conditions. In addition, because of inherent limitations in any internal control structure, errors or irregularities may occur and not be detected by such control structure.

Below is the issue (finding) that we have noted through our Audit of the DIM Project.

**Issue Title:**

Lack of supporting documentation and inadequate approval of GLJEs

**Observation:**

Based on Atlas records, we noted that journal entry number 5319820 was initiated and approved by the same Finance employee. The entry amount is considered material 211,211 USD, and the entry itself is unusual (reversal). The Office argued that this situation was due to technical problems within Atlas. This statement could not be confirmed as we were not provided with any documentation supporting the decision regarding the creation and approval of the aforementioned journal entry. Without this documentation we are unable to certify the validity of the journal entry. This transaction may also reveal a lack of proper segregation of duties within the Office in recording unusual transactions.

**Priority:**

Medium (Important)

**Recommendation:**

The Office should ensure that all GLJEs are adequately documented, approved by the senior management and filed for future reference. Further, Atlas profiles should be revisited to ensure that staffs cannot create and self-approve journal entries.

**Management comments and action plan:**

UNDP office was in relocation process and in a crisis context. During the audit time, the Office files were in shipping process, therefore it was difficult to immediately provide all supporting documents on time. The country office will take the necessary action to avoid such situation in the future. We agree with the recommendation of GLJE not adequately documented. Concerning the observation that GLJE should be approved by senior management and staffs should not create and self-approve GLJEs, this is already the case based on the Internal Control Framework (ICF) and the segregation of roles in Atlas through Argus. In order to confirm that statement, the Office will share with OAI a copy the ICF and the list of staff profiles in Atlas.

#### **D. Annex 1: Priorities of Audit Recommendations**

The audit observations are categorized according to the priority of the audit recommendations and the possible causes of the issues. The categorized audit observation provides a basis by which the UNDP country office management is to address the issues.

The following categories of priorities are used:

##### High (Critical)

Prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP.

##### Medium (Important)

Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UNDP.

##### 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.

**E. Annex 2: Signed Combined Delivery Report and Funds Utilization Statement**

UN Development Programme  
Report ID: unglcdrp

**Combined Delivery Report By Project**

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Run Time: 17-12-2014 13:12:34

**Selection Criteria:**

Business Unit : IRQ10  
Period : Jan-Dec (2013)  
Selected Project id : 00047321  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00056801

Project id : 00047321 Preparatory Assist.-GFATM prog	Period : Jan-Dec (2013)
Output # : 00056801 Support to TB and HIV Programs	Impl. Partner : 01127 UNDP - Direct Execution
	Location : UNDP IRAQ Office Amman

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Dept: 45001 (Iraq - Central)</b>				
<b>Fund : 04000 (Core Programme, UNU Centre)</b>				
71605 - Travel Tickets-International	0.00	5,913.00	0.00	5,913.00
71625 - Daily Subsist Allow-Mig Partic	0.00	22,238.66	0.00	22,238.66
71635 - Travel - Other	0.00	608.00	0.00	608.00
72425 - Mobile Telephone Charges	0.00	1.64	0.00	1.64
72445 - Common Services-Communications	0.00	10,260.00	0.00	10,260.00
72505 - Stationery & other Office Supp	0.00	4,250.00	0.00	4,250.00
73107 - Rent - Meeting Rooms	0.00	0.00	0.00	0.00
73310 - Maint & Licencing of Software	0.00	1,300.00	0.00	1,300.00
73510 - Reimb to UN for Supp Svcs	0.00	2,380.00	0.00	2,380.00
74510 - Bank Charges	0.00	186.90	0.00	186.90
75705 - Learning costs	0.00	22,517.32	0.00	22,517.32
75706 - Learning - ticket costs	0.00	5,136.00	0.00	5,136.00
75707 - Learning - subsistence allowan	0.00	6,691.88	0.00	6,691.88
75709 - Learning - training of counter	0.00	21,191.83	0.00	21,191.83
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>102,675.23</b>	<b>0.00</b>	<b>102,675.23</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
71305 - Local Consult.-Sht Term-Tech	0.00	23,291.08	0.00	23,291.08
71615 - Daily Subsistence Allow-Intl	0.00	1,856.50	0.00	1,856.50
71635 - Travel - Other	0.00	2,457.20	0.00	2,457.20
72105 - Svc Co-Construction & Engineer	0.00	400.00	0.00	400.00
72220 - Furniture	0.00	2,863.00	0.00	2,863.00
72430 - Postage and Pouch	0.00	9.23	0.00	9.23
72445 - Common Services-Communications	0.00	19,440.00	0.00	19,440.00
72505 - Stationery & other Office Supp	0.00	141.50	0.00	141.50
72510 - Publications	0.00	800.00	0.00	800.00
73310 - Maint & Licencing of Software	0.00	800.00	0.00	800.00
74510 - Bank Charges	0.00	27.50	0.00	27.50
74525 - Sundry	0.00	27.50	0.00	27.50
75105 - Facilities & Admin - Implement	0.00	4,024.08	0.00	4,024.08
75705 - Learning costs	0.00	1,697.48	0.00	1,697.48
75709 - Learning - training of counter	0.00	3,509.50	0.00	3,509.50
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>61,344.57</b>	<b>0.00</b>	<b>61,344.57</b>
<b>Fund : 30078 (Global Fund to fight AIDS Tube)</b>				
61105 - Salaries - NP Staff	0.00	0.00	196,046.00	196,046.00
61305 - Salaries - IP Staff	0.00	89,763.23	0.00	89,763.23
61310 - Post Adjustment - IP Staff	0.00	41,677.03	0.00	41,677.03
62305 - Dependency Allowances-IP Staff	0.00	11,715.96	0.00	11,715.96
62310 - Contrib to JT Staff Pens Fd-IP	0.00	28,656.05	0.00	28,656.05



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# Financial Audit of "Support to TB and HIV Program" of the UNDP Iraq – Output Number 56801



UN Development Programme  
Report ID: unglcdp

## Combined Delivery Report By Project

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Project Id : 00047321 Preparatory Assist.-GFATM prog		Period : Jan-Dec (2013)		
Output # : 00056801 Support to TB and HIV Programs		Impl. Partner : 01127 UNDP - Direct Execution		
		Location : UNDP IRAQ Office Amman		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
62315 - Contrib. to medical, social in	0.00	1,145.09	0.00	1,145.09
62320 - Mobility, Hardship, Non-remova	0.00	35,248.49	0.00	35,248.49
62335 - Hazard Duty Station Allow-IP	0.00	11,795.80	0.00	11,795.80
62340 - Annual Leave Expense - IP	0.00	-2,676.79	0.00	-2,676.79
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	27,967.41	0.00	27,967.41
63335 - Home Leave Trvl & Allow-IP Stf	0.00	10,637.50	0.00	10,637.50
63365 - Special Oper Living Allow-IP	0.00	19,473.52	0.00	19,473.52
63515 - Security-related Costs	0.00	2,206.00	-49,228.00	-47,022.00
63530 - Contribution to EOS Benefits	0.00	4,929.01	0.00	4,929.01
63535 - Contribution to Security	0.00	5,257.60	0.00	5,257.60
63540 - Contribution to Training	0.00	1,314.40	0.00	1,314.40
63545 - Contribution to ICT	0.00	1,971.60	0.00	1,971.60
63550 - Contributions to MAIP	0.00	262.66	0.00	262.66
63555 - Contribution to UN JFA	0.00	2,385.94	0.00	2,385.94
63560 - Contributions to Appendix D	0.00	394.34	0.00	394.34
64322 - Reassignmnts-Subsistence Allow	0.00	3,436.80	0.00	3,436.80
64324 - Reassignments-Shipmnt	0.00	22,161.64	0.00	22,161.64
65115 - Contributions to ASHI Reserve	0.00	10,515.20	0.00	10,515.20
65135 - Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
66105 - Overtime & Night Differential	0.00	110.88	0.00	110.88
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	31,589.00	31,589.00
71305 - Local Consult.-Sht Term-Tech	0.00	14,764.70	74,998.00	89,762.70
71405 - Service Contracts-Individuals	0.00	249,283.22	217,076.00	466,359.22
71410 - MAIP Premium SC	0.00	1,042.45	0.00	1,042.45
71605 - Travel Tickets-International	0.00	24,854.58	3,892.00	28,746.58
71610 - Travel Tickets-Local	0.00	708.00	0.00	708.00
71615 - Daily Subsistence Allow-Intl	0.00	18,836.48	14,714.00	33,550.48
71620 - Daily Subsistence Allow-Local	0.00	29,388.54	41,352.00	70,740.54
71625 - Daily Subeist Allow-Mtg Partic	0.00	27,427.06	0.00	27,427.06
71630 - Shipment	0.00	5,386.80	139,764.00	145,150.80
71635 - Travel - Other	0.00	27,166.89	20,050.00	47,216.89
72105 - Svc Co-Construction & Engineer	0.00	577,432.83	-123,266.00	454,166.83
72160 - Svc Co-Education & Health Serv	0.00	0.00	21,955.49	21,955.49
72210 - Machinery and Equipment	0.00	454,396.41	0.00	454,396.41
72220 - Furniture	0.00	14,131.30	0.00	14,131.30
72305 - Agri & Forestry Products	0.00	0.00	11,280.00	11,280.00
72311 - Fuel, petroleum and other oils	0.00	991.01	0.00	991.01
72330 - Medical Products	0.00	129,446.63	0.00	129,446.63
72402 - Building Maintenance	0.00	23,062.39	0.00	23,062.39
72405 - Acquisition of Communic Equip	0.00	23,250.00	164.00	23,414.00
72425 - Mobile Telephone Charges	0.00	82,909.88	0.00	82,909.88
72430 - Postage and Pouch	0.00	1,219.72	0.00	1,219.72
72440 - Connectivity Charges	0.00	133,673.06	0.00	133,673.06
72445 - Common Services-Communications	0.00	10.00	0.00	10.00
72505 - Stationery & other Office Supp	0.00	0.00	4,994.00	4,994.00
72510 - Publications	0.00	621.37	0.00	621.37
72605 - Grants to Instit & other Benef	0.00	420,984.00	0.00	420,984.00
72630 - Capital Grants - Local GOVT	0.00	63,041.00	0.00	63,041.00
72705 - Hospitality-Special Events	0.00	276.00	0.00	276.00
72710 - Hospitality-Vouchered Expenses	0.00	14,508.60	0.00	14,508.60
72810 - Acquis of Computer Software	0.00	44,657.50	0.00	44,657.50
73107 - Rent - Meeting Rooms	0.00	1,692.00	0.00	1,692.00
73115 - Moving Expenses	0.00	2,268.99	0.00	2,268.99
73120 - Utilities	0.00	861.90	0.00	861.90





## Financial Audit of "Support to TB and HIV Program" of the UNDP Iraq – Output Number 56801



UN Development Programme  
Report ID: ungicdrp

## Combined Delivery Report By Project

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Run Time: 17-12-2014 13:12:34

Project Id : 00047321 Preparatory Assist.-GFATM prog	Period :	Jan-Dec (2013)
Output # : 00056801 Support to TB and HIV Programs	Impl. Partner :	01127 UNDP - Direct Execution
	Location :	UNDP IRAQ Office Amman

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73125 - Common Services-Premises	0.00	40,469.50	21,080.00	61,549.50
73310 - Maint & Licencing of Software	0.00	187.50	0.00	187.50
73406 - Maintenance of Equipment	0.00	53,944.53	0.00	53,944.53
73410 - Maint. Oper of Transport Equip	0.00	120.94	0.00	120.94
73505 - Reimb to UNDP for Supp Svcs	0.00	120.00	0.00	120.00
73510 - Reimb to UN for Supp Svcs	0.00	86,724.34	0.00	86,724.34
74105 - Management and Reporting Svcs	0.00	0.00	135,475.00	135,475.00
74115 - Legal Fees	0.00	21.27	0.00	21.27
74210 - Printing and Publications	0.00	916.42	19,368.00	20,284.42
74225 - Other Media Costs	0.00	0.00	15,560.00	15,560.00
74325 - Contrib.To CO Common Security	0.00	3,500.00	0.00	3,500.00
74505 - Insurance	0.00	1,289.77	0.00	1,289.77
74510 - Bank Charges	0.00	1,318.12	0.00	1,318.12
74515 - Claims and Adjustments	0.00	17,256.97	0.00	17,256.97
74525 - Sundry	0.00	272.27	0.00	272.27
74725 - Other L.T.S.H.	0.00	158,381.93	975.00	159,356.93
75105 - Facilities & Admin - Implement	0.00	236,377.70	0.00	236,377.70
75110 - Facilities & Admin - Services	0.00	62.01	0.00	62.01
75705 - Learning costs	0.00	120,722.91	0.00	120,722.91
75706 - Learning - ticket costs	0.00	3,841.00	2,144.00	5,985.00
75707 - Learning - subsistence allowan	0.00	51,778.30	9,488.00	61,266.30
75708 - Learning - subcontracts	0.00	7,507.50	0.00	7,507.50
75709 - Learning - training of counter	0.00	3,708.48	131,008.00	134,716.48
76125 - Realized Loss	0.00	2,549.45	0.00	2,549.45
76135 - Realized Gain	0.00	-3,745.95	0.00	-3,745.95
77630 - Dep Exp Owned - ITC	0.00	1,061.23	0.00	1,061.23
<b>Total for Fund 30078</b>	<b>0.00</b>	<b>3,487,761.63</b>	<b>940,478.49</b>	<b>4,428,240.12</b>
<b>Total for Dept : 45001</b>	<b>0.00</b>	<b>3,651,781.43</b>	<b>940,478.49</b>	<b>4,592,259.92</b>
<b>Total for Output : 00056801</b>	<b>0.00</b>	<b>3,651,781.43</b>	<b>940,478.49</b>	<b>4,592,259.92</b>
<b>Project Total :</b>	<b>0.00</b>	<b>3,651,781.43</b>	<b>940,478.49</b>	<b>4,592,259.92</b>



Signed By:

*U. Alammabdeh*

Date:

20.02.15

Signed By:

Date:



UN Development Programme  
Report ID: ungldrp

Combined Delivery Report By Project

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Run Time: 17-12-2014 13:12:35

Selection Criteria :

Business Unit : IRQ10  
Period : Jan-Dec (2013)  
Selected Project Id : 00047321  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00036801

Project Id : ALL		Period : Jan-Dec (2013)		
Output # : ALL		Impl. Partner :		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
45001 - Iraq - Central	0.00	3,651,781.43	940,475.49	4,592,259.92



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UN Development Programme  
Report ID: unglcdrp

# Combined Delivery Report By Project

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Run Time: 17-12-2014 13:12:36

## Funds Utilization

### Selection Criteria :

Business Unit : IRQ10  
Period : Jan-Dec (2013)  
Selected Project Id : 00047321  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00056801

Project/Award: 00047321 Preparatory Assist.-GFATM prog

Period : As at Dec 31, 2013

Output # 00056801 Impl. Partner :01127 UNDP - Direct Execution

	UNDP AMOUNT
Outstanding NEX advances	0.00
Undepreciated Fixed Assets	7,281.81
Inventory	0.00
Prepayments	0.00
Commitments	472,945.62





## F. Annex 3: List of Assets

AM In Service Report  
UN Development Programme

Business Unit:	Country:	In Service	Project Type:	All	Amount	>=	0	As of Date:	12/31/2013				
Business unit	Asset ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value	Quantity	Project	
IRQ10	00000001405	A Cameras	00000001405	G77D9P000106		IRQBAGHDAD	9/20/2012	9/20/2012	660	526.04	1	00056801	
IRQ10	00000001435	A Notebook computers	71ZYDV1	71ZYDV1	Latitude E6430	IRQERB	9/12/2012	9/12/2012	1,501	1,196.41	1	00056801	
IRQ10	00000001440	A Notebook computers	2G1ZDV1	2G1ZDV1	Latitude E6430	IRQBAGHDAD	9/12/2012	9/12/2012	1,501	1,196.41	1	00056801	
IRQ10	00000001455	Dell Latitude E6430	FBRH9W1	FBRH9W1	E6430	IRQERB	1/29/2013	1/29/2013	1,662	1,454.25	1	00056801	
IRQ10	00000001457	Dell Latitude E6430	32SH9W1	32SH9W1	E6430	IRQBAGHDAD	1/29/2013	1/29/2013	1,662	1,454.25	1	00056801	
IRQ10	00000001465	Dell Latitude E6430	3YVH9W1	3YVH9W1	E6430	IRQERB	1/29/2013	1/29/2013	1,662	1,454.25	1	00056801	

  
Mohammed Mudawi

  
20.02.15

