

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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Resilient nations.*

AUDIT

OF

UNDP PERU

**Proyecto Especial de Apoyo a la Generación de Capacidades para la consecución de
objetivos de desarrollo – Organización de Juntas de Gobernadores BM/FMI – 2015 PER.
(Directly Implemented Project No. 73160, Output No. 86121)**

Report No. 1662

Issue Date: 27 July 2016

Report on the Audit of UNDP Peru
Proyecto Especial de Apoyo a la Generación de Capacidades para la consecución de objetivos de desarrollo – Organización de Juntas de Gobernadores BM/FMI – 2015 PER.
(Project No. 73160, Output No. 86121)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 30 May to 10 June 2016, conducted an audit of Proyecto Especial de Apoyo a la Generación de Capacidades para la consecución de objetivos de desarrollo – Organización de Juntas de Gobernadores BM/FMI – 2015 PER. (Project 73160, Output 86121) (the Project), which is directly implemented and managed by the UNDP Country Office in Peru (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 2013 to 31 December 2015 and the accompanying Funds Utilization statement¹ as of 31 December 2015. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). The audit did not cover the Statement of Assets and Statement of Cash Position as no assets were procured and no separate bank account was maintained, respectively, 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	
Amount (in \$ 'millions)	Opinion
47.1	Unqualified

* Expenditures recorded in the Combined Delivery Reports (1 January 2013 to 31 December 2015) totaled \$49.2 million. Excluded from the audit scope were transactions that relate to expenditures not processed or approved by the Office (\$2.1 million)

Key recommendations: Total = 3, high priority = 0

The audit did not result in any high (critical) priority recommendations. There are three medium (important) priority recommendations, 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." These recommendations include actions to address, (a) lapses in contract management, (b) payments made without adequate invoices, and (c) unrecovered payments of Value Added Tax.

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 three recommendations aim to ensure: (a) the reliability and integrity of financial and operational information (Recommendations 2 and 3); and (b) effectiveness and efficiency of operations (Recommendation 1).

Management comments and action plan

The UN Resident Coordinator and UNDP Resident Representative accepted all of the three recommendations and is in the process of implementing them.

Comments and/or additional information provided have been incorporated into the report, where appropriate.



Helge S. Ostveiten
Director
Office of Audit and Investigations

**UNITED NATIONS DEVELOPMENT PROGRAMME
(UNDP)**

AUDIT REPORT

21 July 2016

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

**‘Proyecto Especial de Apoyo a la Generación de
Capacidades para la consecución de objetivos de
desarrollo – Organización de Juntas de Gobernadores
BM/FMI – 2015 PER’**

UNDP Country Office:	Peru
Atlas Project ID:	00073160
Atlas Output number:	00086121
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January 2013 to 31 December 2015

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EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of 'Proyecto Especial de Apoyo a la Generación de Capacidades para la consecución de objetivos de desarrollo – Organización de Juntas de Gobernadores BM/FMI – 2015 PER' (Project ID 00073160 and Output 00086021) (the project), directly implemented by UNDP Peru ('the Office') for the period from 1 January 2013 to 31 December 2015. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

We have issued audit opinions as summarised in the table below and as detailed in the next section:

Statement of Expenditure	Unqualified
Statement of Fixed Assets	Not applicable
Statement of Cash Position	Not applicable

As a result of our audit, we have raised three audit findings with no financial impact as summarised below:

No.	Description	Priority	Net financial impact \$
1	Contract management guidelines not followed	Medium	-
2	Contract award principles not followed	Medium	-
3	No attempt made to recover VAT incurred	Medium	-
Total			-

This project was not audited in the prior year.



Mark Henderson
Partner

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21 July 2016

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 2013 and 31 December 2015 and the funds utilization as at 31 December 2015 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.
- Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP project as at 31 December 2015. This statement must include all assets available as at 31 December 2015 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 2015.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January 2013 and 31 December 2015. 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 - 'Proyecto Especial de Apoyo a la Generación de Capacidades para la consecución de objetivos de desarrollo – Organización de Juntas de Gobernadores BM/FMI – 2015 PER'

Statement of Expenditure

Unqualified Opinion

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement totalling \$ 49,154,482.18 ("the statement") of the UNDP project 00073160 'Proyecto Especial de Apoyo a la Generación de Capacidades para la consecución de objetivos de desarrollo – Organización de Juntas de Gobernadores BM/FMI – 2015 PER' for the period from 1 January 2013 to 31 December 2015. CDR expenditure totalling \$ 2,070,733.35, comprised of payroll expenditure not processed or approved by UNDP Country Office Peru, was not within the scope of our audit.

Management is responsible for the preparation of the statement for the 'Proyecto Especial de Apoyo a la Generación de Capacidades para la consecución de objetivos de desarrollo – Organización de Juntas de Gobernadores BM/FMI – 2015 PER' 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 Combined Delivery Report (CDR) and Funds Utilization statement presents fairly, in all material respects, the expenses of \$ 47,083,748.83 incurred by the project 'Proyecto Especial de Apoyo a la Generación de Capacidades para la consecución de objetivos de desarrollo – Organización de Juntas de Gobernadores BM/FMI – 2015 PER' for the period 1 January 2013 to 31 December 2015 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.



Mark Henderson
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21 July 2016

Independent Auditor's Report to UNDP - 'Proyecto Especial de Apoyo a la Generación de Capacidades para la consecución de objetivos de desarrollo – Organización de Juntas de Gobernadores BM/FMI – 2015 PER'

Statement of Assets and Equipment

We noted that the UNDP project 'Proyecto Especial de Apoyo a la Generación de Capacidades para la consecución de objetivos de desarrollo – Organización de Juntas de Gobernadores BM/FMI – 2015 PER' had no assets or equipment and accordingly a Statement of Fixed Assets was not produced.

Independent Auditor's Report to UNDP - 'Proyecto Especial de Apoyo a la Generación de Capacidades para la consecución de objetivos de desarrollo – Organización de Juntas de Gobernadores BM/FMI – 2015 PER'

Statement of Cash Position

We noted that the UNDP project 'Proyecto Especial de Apoyo a la Generación de Capacidades para la consecución de objetivos de desarrollo – Organización de Juntas de Gobernadores BM/FMI – 2015 PER' 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

The findings related to the audit of the financial statements are discussed in our management letter below:

Finding n°: 1	Title: Contract management guidelines not followed
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Observation:

The UNDP Programme and Operations Policies and Procedures, Section Contract and Procurement, Sub-section Contract Management, states:

“Once a contract has been awarded and signed, contract management is the process, which ensures that all parties to the legally binding agreement fully meet their respective obligations as efficiently and effectively as possible. The contract management process allows a Business Unit to track and manage the clauses, terms, conditions, commitments and milestones throughout the life of its contracts to maximize business benefits and minimize associated risks. Contract management includes monitoring performance (i.e., quality standards, delivery), effecting acceptance and payment, initiating amendments and orderly resolution of any disputes that may arise in the overall process. Further, contract management ensures that all residual obligations, such as warranties, guarantees and after sales services and support are clearly defined in terms of responsibility, liability, procedures and timeframes.”

However, we found instances where clauses set up in contracts were not followed:

- For the Vendor ID 31761, Vendor ID 4919 and Vendor ID 30506, we noted the use of different bank accounts as the ones indicated in its contracts;
- For the Vendor ID 31761 and Vendor ID 11023, we noted that penalties were not charged for delays on deliverables as indicated in its contracts; and
- For the Vendor ID 31761, Vendor ID 4919 and Vendor ID 11023, we noted operations such as deliverables, invoices and payments outside of the due date indicated in its contracts.

We also found control weaknesses as follows:

- For the Vendor ID 31761 and Vendor ID 4919, we noted that payments were made without the authorisation of the Executive Director of the Project; and
- For the Vendor ID 1656, we noted that the Addenda #1 and #2, for the contract service – CSP-MEF-024/2015, were not dated.

Priority: Medium

Recommendation:

- We recommend that the Office follows obligations set out in contracts, including those concerning bank accounts, application of penalties and observation of due dates.
- We recommend that all payments are adequately authorised and that key contractual addenda are dated.

Management comments:

CO Management agrees with the recommendation and will reinforce accordingly in future CO support to NIM projects.

It is worth noting:

- The CO realized that bank accounts are different from the ones indicated in the contracts. However, the suppliers have requested the Atlas vendor changed and has completed and signed a vendor form. Every vendor documentation for creating or modifying is verified and approved by the CO.

-
- All contract deliverables were received within the contract due date. However, in some cases, invoices and final payments were made after the contract period.
 - According to UNDP rules and regulations for CO support to NIM activities, the CO is accountable for the contract signing, monitoring and payment of the activities. Nonetheless and whenever possible, the CO awaited the conformity of the national counterpart.
-

Finding n°: 2	Title: Contract award principles not followed
<p>Observation:</p> <p>The UNDP Programme and Operations Policies and Procedures, Section 'Contract and Procurement', Sub-section 'General Principles, Definition and Overview of Standard Procurement Methods', states the general principles for awarding contracts.</p> <p>However, we found instances where some principles were not followed for the contract awarded to Vendor ID 32012:</p> <ul style="list-style-type: none"> • We noted in the minute of legal representative designation as of 9 February 2015 that the signature of the Company Director was not the same as the one registered in the Certificate of Incorporation as of 2 July 1990; • We found instances in which the legal representative signed on behalf of the Company Director; • We noted that the legal representative signed each Sworn Statement on behalf of each key staff member assigned for the project; • We noted that the financial statement included in the offer was not signed by a CPA and neither was it audited as required by the ToR; • We found inconsistencies regarding the staff organization between the organigram for the Project Execution and the staff project profile. 	
<p>Priority: Medium</p>	
<p>Recommendation:</p> <p>In order to comply with UNDP rules, when awarding contracts, the Office should apply the required principles for contract award and retain supporting documents to evidence that these procedures have been followed.</p>	
<p>Management comments:</p> <p>CO management agrees with the recommendation and will implement accordingly in future CO support to NIM projects.</p>	

Finding n°: 3	Title: No attempt made to recover VAT incurred
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Observation:

The UNDP Programme and Operations Policies and Procedures, Section 1.2 Taxes, states that:

"UNDP, as a subsidiary organ of the United Nations, is exempt from direct taxes such as income tax, and is entitled to reimbursement of indirect taxes, such as sales tax and VAT, on important purchases. This is derived from the Convention on the Privileges and Immunities of the United Nations, adopted by the General Assembly in 1946 (General Convention), Sections 7 and 8, respectively.

While in some countries, governments have provided an outright exemption to indirect taxes, in most countries, Business Units may be required to pay taxes and further seek reimbursement. Governments are required under the General Convention to provide a mode of reimbursement on important purchases. The policy of the United Nations, including UNDP, is that all of our purchases are "important", as they are recurring and necessary for UNDP to carry out its official activities.

Country offices should liaise with the Ministry of Foreign Affairs to ensure reimbursement. Any difficulties with respect to exemption from taxation or reimbursement of taxes should be addressed to the Director of OLPS."

We understand that VAT (IGV in Peru) can be recovered by UNDP. However, the project was not registered for VAT and no VAT recovery was sought on the basis that the project is mostly funded by government funds

Priority: Medium

Recommendation:

By recovering VAT, more funds would be available for UNDP projects. We therefore recommend that all projects are registered for VAT and that all possibilities to recover VAT in future should be explored by the Office.

Management comments:

Reimbursement of VAT follows rules set by the Supreme Decree 36-94-EF* and guidelines set by the Peruvian Agency for International Cooperation (APCI)**.

However, CO management agrees with the recommendation and will explore possibilities to recover VAT in future development projects with national authorities.

* <http://www.apci.gob.pe/legal/archivos/DS036-1994.pdf>

** <http://www.apci.gob.pe/beneficios/beneficios.html>



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21 July 2016

Annexes

Annex 1: Combined Delivery Reports

Combined Delivery Report By Project

Page 1 of 4
Run Time: 29-07-2014 01:07:13

UN Development Programme
Report ID: unglcdp

Selection Criteria :

Business Unit : PER10
Period : Jan-Dec (2013)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : 80522
Selected Outputs : 00086121

Selected Outputs : 00086121					
Project Id : 00073160 Proyecto Especial Apoyo Organi		Period : Jan-Dec (2013)			
Output # : 00086121 Proyecto Apoyo Junta BM/FMI		Impl. Partner : 03831 MEF-MINISTERIO DE ECONOMIA Y			
		Location : PNUD			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	

Dept: 52201 (Peru - Central)

Fund : 30071 (Programme Cost Sharing GOV1)

				902.20
72715 - Hospitality Catering	0.00	902.20	0.00	36.09
75105 - Facilities & Admin - Implement	0.00	36.09	0.00	
	0.00	938.29	0.00	938.29
Total for Fund 30071				
	0.00	938.29	0.00	938.29
Total for Dept : 52201				

Dept: 52204 (Peru - Dem. Governance)

Fund : 30071 (Programme Cost Sharing GOV1)

				8,143.00
71205 - Intl Consultants-Sht Term-Tech	0.00	8,143.00	0.00	308,623.04
71305 - Local Consult.-Sht Term-Tech	0.00	308,623.04	0.00	420.25
71405 - Service Contracts-Individuals	0.00	420.25	0.00	0.00
71410 - MAIP Premium SC	0.00	0.00	0.00	4,902.40
71605 - Travel Tickets-International	0.00	4,902.40	0.00	1,280.28
71615 - Daily Subsistence Allow-Intl	0.00	1,280.28	0.00	11,616.00
71620 - Daily Subsistence Allow-Local	0.00	11,616.00	0.00	2,904.00
71625 - Daily Subsist Allow-Mtg Partic	0.00	2,904.00	0.00	363.00
71635 - Travel - Other	0.00	363.00	0.00	1,449.91
72220 - Furniture	0.00	1,449.91	0.00	77,566.98
72405 - Acquisition of Communic Equip	0.00	77,566.98	0.00	2,076.80
72410 - Acquisition of Audio Visual Eq	0.00	2,076.80	0.00	6,666.94
72505 - Stationery & other Office Supp	0.00	6,666.94	0.00	0.00
72515 - Print Media	0.00	0.00	0.00	122.43
73107 - Rent - Meeting Rooms	0.00	122.43	0.00	5,351.68
74210 - Printing and Publications	0.00	5,351.68	0.00	0.00
74696 - PP&E Expensed Items	0.00	0.00	0.00	17,267.74
75105 - Facilities & Admin - Implement	0.00	17,267.74	0.00	0.01
76125 - Realized Loss	0.00	0.01	0.00	0.00
77630 - Dep Exp Owned - ITC	0.00	0.00	0.00	
	0.00	448,754.46	0.00	448,754.46
Total for Fund 30071				
	0.00	448,754.46	0.00	448,754.46
Total for Dept : 52204				
	0.00	448,692.75	0.00	449,692.75
Total for Output : 00086121				

Combined Delivery Report By Project



UN Development Programme
Report ID: unglcdrp

Page 2 of 4
Run Time: 29-07-2014 01:07:14

Report ID: 000	
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Project Total :	0.00	449,692.75	0.00	449,692.75
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Mark Henderson
Partner
Moore Stephens LLP

21 July 2016

MOORE STEPHENS

Signed By :

BETTY SOTELO BAEZ
Directora Ejecutiva
Proyecto Especial Junta de Gobernadores
BM/FMI - 2015 PERU

Date :

28.08 2014

Date :



Combined Delivery Report By Project

Selection Criteria :

Business Unit : PER10
Period : Jan-Dec (2014)
Selected Project Id : 00073160
Selected Fund Code : ALL
Selected Dept. IDs : B0522
Selected Outputs : ALL

Project Id : 00073160 Proyecto Especial Apoyo Organi	Period : Jan-Dec (2014)
Output # : 00086121 Proyecto Apoyo Junta BM/FMI	Impl. Partner : 03831 MEF-MINISTERIO DE ECONOMIA Y
	Location : PNUD
Govt Exp	UNDP Exp
UN Agencies Exp	Total Exp

Dept: 52204 (Peru - Dem. Governance)

Fund : 30071 (Programme Cost Sharing GOV1)

74210 - Printing and Publications	0.00	1,472.47	0.00	1,472.47
75105 - Facilities & Admin - Implement	0.00	58.90	0.00	58.90
Total for Fund 30071	0.00	1,531.37	0.00	1,531.37
Total for Dept : 52204	0.00	1,531.37	0.00	1,531.37

Dept: 52205 (Peru - Energy & Envrnmnt)

Fund : 30071 (Programme Cost Sharing GOV1)

74225 - Other Media Costs	0.00	597.31	0.00	597.31
75105 - Facilities & Admin - Implement	0.00	23.89	0.00	23.89
Total for Fund 30071	0.00	621.20	0.00	621.20
Total for Dept : 52205	0.00	621.20	0.00	621.20

Dept: 52208 (Peru - Poverty Reduction)

Fund : 30071 (Programme Cost Sharing GOV1)

71305 - Local Consult.-Shr Term-Tech	0.00	299,632.08	0.00	299,632.08
71405 - Service Contracts-Individuals	0.00	696,489.66	0.00	696,489.66
71410 - MAIP Premium SC	0.00	3,063.94	0.00	3,063.94
71415 - Contribution to Security SC	0.00	27,574.73	0.00	27,574.73
71605 - Travel Tickets-International	0.00	14,010.28	0.00	14,010.28
71610 - Travel Tickets-Local	0.00	110.32	0.00	110.32
71615 - Daily Subsistence Allow-Intl	0.00	50,538.00	0.00	50,538.00
71620 - Daily Subsistence Allow-Local	0.00	- 11,494.00	0.00	- 11,494.00
71625 - Daily Subsist Allow-Mtg Partic	0.00	- 2,904.00	0.00	- 2,904.00
71635 - Travel - Other	0.00	2,387.60	0.00	2,387.60
72405 - Acquisition of Communic Equip	0.00	34,600.47	0.00	34,600.47
72415 - Courier Charges	0.00	6,362.06	0.00	6,362.06
72810 - Acquis of Computer Software	0.00	10,068.45	0.00	10,068.45
74210 - Printing and Publications	0.00	4,684.22	0.00	4,684.22
74215 - Promotional Materials and Dist	0.00	47,718.50	0.00	47,718.50
74220 - Translation Costs	0.00	6,921.45	0.00	6,921.45
74225 - Other Media Costs	0.00	597.31	0.00	597.31
74598 - Direct Project Costs - GOE	0.00	232,000.00	0.00	232,000.00
75105 - Facilities & Admin - Implement	0.00	57,077.76	0.00	57,077.76
75709 - Learning - training of counter	0.00	3,882.03	0.00	3,882.03



Combined Delivery Report By Project

UNDP UN Development Programme
Report ID: unglcdrp

Page 2 of 4
Run Time 27-04-2015 18:04:47

Project Id : 00073160 Proyecto Especial Apoyo Organi	Period :	Jan-Dec (2014)
Output # : 00086121 Proyecto Apoyo Junta BM/FMI	Impl. Partner :	03831 MEF-MINISTERIO DE ECONOMIA Y
	Location :	PNUD

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75711 - TrnWrkshp&Conf - Stipends	0.00	915.09	0.00	915.09
76135 - Realized Gain	0.00	- 44.69	0.00	- 44.69
Total for Fund 30071	0.00	1,484,191.26	0.00	1,484,191.26
Total for Dept : 52208	0.00	1,484,191.26	0.00	1,484,191.26
Total for Output : 00086121	0.00	1,486,343.83	0.00	1,486,343.83

Project Total :	0.00	1,486,343.83	0.00	1,486,343.83
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Mark Henderson
Partner
Moore Stephens LLP

21 July 2016

MOORE STEPHENS

Signed By :

BETTY SOTELO BAZAN

Directora Ejecutiva

Proyecto Especial Junta de Gobernadores

BM/FMI - 2015 PERU

Date :

22-09-2015

Signed By :

Date :



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 1 of 5
Run Time: 16-02-2016 18:02:53

Selection Criteria :

Business Unit : PER10
Period : Jan-Dec (2015)
Selected Project Id : 00073160
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00073160 Proyecto Especial Apoyo Organi	Period :	Jan-Dec (2015)
Output # : 00086121 Proyecto Apoyo Junta BM/FMI	Impl. Partner :	03831 MEF-MINISTERIO DE ECONOMIA Y
	Location :	PNUD

Dept: 52205 (Peru - Energy & Environmnt)

Fund : 30071 (Programme Cost Sharing GOV1)

73105 - Rent	0.00	0.00	0.00	0.00
73110 - Custodial & Cleaning Services	0.00	0.00	0.00	0.00
73315 - Leasing of Hardware	0.00	- 1,534.00	0.00	- 1,534.00
74525 - Sunory	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	- 61.36	0.00	- 61.36

Total for Fund 30071 0.00 - 1,595.36 0.00 - 1,595.36

Total for Dept : 52205 0.00 - 1,595.36 0.00 - 1,595.36

Dept: 52208 (Peru - Poverty Reduction)

Fund : 11888 (Country Co-Financing CS)

71305 - Local Consult.-Sht Term-Tech	0.00	14,030.17	0.00	14,030.17
75105 - Facilities & Admin - Implement	0.00	561.21	0.00	561.21

Total for Fund 11888 0.00 14,591.38 0.00 14,591.38

Fund : 30071 (Programme Cost Sharing GOV1)

71205 - Intl Consultants-Sht Term-Tech	0.00	2,240.00	0.00	2,240.00
71305 - Local Consult.-Sht Term-Tech	0.00	500,469.10	0.00	500,469.10
71310 - Local Consult.-Short Term-Supp	0.00	8,226.96	0.00	8,226.96
71405 - Service Contracts-Individuals	0.00	1,229,810.23	0.00	1,229,810.23
71410 - MAIP Premium SC	0.00	4,280.85	0.00	4,280.85
71415 - Contribution to Security SC	0.00	48,157.98	0.00	48,157.98
71505 - UN Volunteers-Stipend & Allow	0.00	30,859.50	0.00	30,859.50
71520 - UNV-Language Allowance	0.00	4,846.68	0.00	4,846.68
71535 - UNV-Medical Insurance	0.00	1,754.13	0.00	1,754.13
71540 - UNV-Global Charges	0.00	1,373.34	0.00	1,373.34
71641 - UNVs-Contribution to security	0.00	1,388.72	0.00	1,388.72
71550 - UNV-Resettlement Allowance	0.00	2,002.00	0.00	2,002.00
71590 - UNV Development Effectiveness	0.00	5,152.00	0.00	5,152.00
71605 - Travel Tickets-International	0.00	8,049.26	0.00	8,049.26
71615 - Daily Subsistence Allow-Intl	0.00	16,972.00	0.00	16,972.00
71620 - Daily Subsistence Allow-Local	0.00	2,981.20	0.00	2,981.20
71625 - Daily Subsist Allow-Mtg Partic	0.00	15,353.28	0.00	15,353.28
71635 - Travel - Other	0.00	982.80	0.00	982.80
72105 - Svc Co-Construction & Engineer	0.00	1,345,621.77	0.00	1,345,621.77
72130 - Svc Co-Transportation Services	0.00	1,685,504.74	0.00	1,685,504.74
72135 - Svc Co-Communications Service	0.00	739,232.63	0.00	739,232.63
72155 - Svc Co-Public Admin. Politics	0.00	937,583.83	0.00	937,583.83





UN Development Programme
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Combined Delivery Report By Project

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Run Time: 16-02-2016 18:02:53

Project Id : 00073160 Proyecto Especial Apoyo Organ]		Period : Jan-Dec (2015)		
Output # : 00086121 Proyecto Apoyo Junta BM/FMI		Impl. Partner : 03831 MEF-MINISTERIO DE ECONOMIA Y PNUD		
Location :				
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72205 - Office Machinery	0.00	258,202.71	0.00	258,202.71
72210 - Machinery and Equipment	0.00	97,785.56	0.00	97,785.56
72215 - Transportation Equipment	0.00	346,035.67	0.00	346,035.67
72220 - Furniture	0.00	2,280,697.72	0.00	2,280,697.72
72305 - Agn & Forestry Products	0.00	8,728.01	0.00	8,728.01
72311 - Fuel, petroleum and other oils	0.00	10,844.33	0.00	10,844.33
72315 - Food & Textile Products	0.00	44,105.03	0.00	44,105.03
72325 - Chemical, Glass, NonMetallic Prd	0.00	4,328.81	0.00	4,328.81
72330 - Medical Products	0.00	29,800.33	0.00	29,800.33
72350 - Medical Kits	0.00	1,428.79	0.00	1,428.79
72370 - Security related goods and mat	0.00	0.00	0.00	0.00
72399 - Other Materials and Goods	0.00	278,081.28	0.00	278,081.28
72401 - Prefab structure/other buildin	0.00	1,077,261.79	0.00	1,077,261.79
72402 - Building Maintenance	0.00	138,917.74	0.00	138,917.74
72405 - Acquisition of Communic Equip	0.00	7,027,879.49	0.00	7,027,879.49
72410 - Acquisition of Audio Visual Eq	0.00	314,417.84	0.00	314,417.84
72415 - Courier Charges	0.00	11,092.50	0.00	11,092.50
72420 - Land Telephone Charges	0.00	35,248.16	0.00	35,248.16
72425 - Mobile Telephone Charges	0.00	418,384.94	0.00	418,384.94
72440 - Connectivity Charges	0.00	355.54	0.00	355.54
72445 - Common Services-Communications	0.00	19,754,438.84	0.00	19,754,438.84
72505 - Stationery & other Office Supp	0.00	78,224.12	0.00	78,224.12
72705 - Hospitality-Special Events	0.00	0.00	0.00	0.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
72810 - Acquis of Computer Software	0.00	56,117.67	0.00	56,117.67
72815 - Inform Technology Supplies	0.00	157,080.88	0.00	157,080.88
73105 - Rent	0.00	1,539.29	0.00	1,539.29
73107 - Rent - Meeting Rooms	0.00	275,778.94	0.00	275,778.94
73110 - Custodial & Cleaning Services	0.00	37,192.70	0.00	37,192.70
73115 - Moving Expenses	0.00	33.52	0.00	33.52
73120 - Utilities	0.00	34,000.00	0.00	34,000.00
73125 - Common Services-Premises	0.00	14,584.80	0.00	14,584.80
73315 - Leasing of Hardware	0.00	3,068.00	0.00	3,068.00
73405 - Rental & Maint-Other Office Eq	0.00	94.22	0.00	94.22
74205 - Audio Visual Productions	0.00	324,681.10	0.00	324,681.10
74210 - Printing and Publications	0.00	334,037.45	0.00	334,037.45
74215 - Promotional Materials and Dist	0.00	1,040.75	0.00	1,040.75
74220 - Translation Costs	0.00	4,692.95	0.00	4,692.95
74225 - Other Media Costs	0.00	552,212.90	0.00	552,212.90
74230 - Audio & Visual Equipment	0.00	954.60	0.00	954.60
74505 - Insurance	0.00	11,208.87	0.00	11,208.87
74510 - Bank Charges	0.00	30.01	0.00	30.01
74515 - Claims and Adjustments	0.00	47,711.00	0.00	47,711.00
74525 - Sundry	0.00	15,634.72	0.00	15,634.72
74598 - Direct Project Costs - GOE	0.00	123,441.21	0.00	123,441.21
74725 - Other L.T.S.H.	0.00	78,074.49	0.00	78,074.49
75105 - Facilities & Admin - Implement	0.00	1,815,520.72	0.00	1,815,520.72
75705 - Learning costs	0.00	4,507,706.44	0.00	4,507,706.44
76110 - Foreign Exch Translation Loss	0.00	24.37	0.00	24.37
76125 - Realized Loss	0.00	2,699.07	0.00	2,699.07
76135 - Realized Gain	0.00	- 813.29	0.00	- 813.29
Total for Fund 30071	0.00	47,205,449.58	0.00	47,205,449.58





UN Development Programme
Report ID: unglcdp

Combined Delivery Report By Project

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Run Time: 16-02-2016 18:02:53

Project Id : 00073160 Proyecto Especial Apoyo Organi	Period :	Jan-Dec (2015)		
Output # : 00086121 Proyecto Apoyo Junta BM/FMI	Impl. Partner :	03831 MEF-MINISTERIO DE ECONOMIA Y		
	Location :	PNUD		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Dept : 52208	0.00	47,220,040.96	0.00	47,220,040.96
Total for Output : 00086121	0.00	47,218,445.60	0.00	47,218,445.60
Project Total :	0.00	47,218,445.60	0.00	47,218,445.60

Mark Henderson
Partner
Moore Stephens LLP

21 July 2016

MOORE STEPHENS

Signed By :

Date :

18/02/2016

Signed By :

Date :

22/03/2016

BETTY SOTELO BAZAN
Directora Ejecutiva
Proyecto Especial Junta de Gobernadores
BM/FMI - 2016 PERU



Combined Delivery Report By Project

Selection Criteria :

Business Unit : PER10
Period : Jan-Dec (2015)
Selected Project Id : 00073160
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : ALL	Period : Jan-Dec (2015)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
52205 - Peru - Energy & Envrnmnt	0.00	- 1,595.36	0.00	- 1,595.36
52208 - Peru - Poverty Reduction	0.00	47,220,040.96	0.00	47,220,040.96





Combined Delivery Report By Project

Funds Utilization

Selection Criteria :

Business Unit : PER10
Period : Jan-Dec (2015)
Selected Project Id : 00073160
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00073160 Proyecto Especial Apoyo Organi

Period : As at Dec 31, 2015

Output #	00086121	Impl. Partner :03831 MEF-MINISTERIO DE ECONOMIA Y	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			0.00



Annex 2: 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.