



AUDIT

OF

UNDP SOUTH SUDAN

SUPPORT TO PUBLIC ADMINISTRATION NATIONAL AND STATE INSTITUTIONS
(Directly Implemented Project No. 72642, Output No. 85700)

Report No. 1822

Issue Date: 14 August 2017

**Report on the Audit of UNDP South Sudan
Support to Public Administration National and State Institutions
(Project No. 72642, Output No. 85700)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Deloitte (the audit firm), from 8 May 2017 to 9 June 2017, conducted an audit of Support to Public Administration, (Project No. 72642, Output No. 85700 (the Project), which is directly implemented and managed by the UNDP Country Office in South Sudan (the Office). The last audit of the Project was conducted by OAI in 2015 and covered project expenditure from 1 January to 31 December 2014.

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 2016 and the accompanying Funds Utilization statement¹ as of 31 December 2016 as well as Statement of Assets as of 31 December 2016. The audit did not include 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 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)	NFM** (in \$ '000)	Opinion
5,135	Unqualified	9	2.5	Qualified

*Expenditures recorded in the Combined Delivery Report were \$5,466,436. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UNDP offices outside of the country (\$331,030).

**NFM: Net Financial Misstatement.

The auditors qualified their opinion on the project assets due to an overstatement of \$2,537 (refer to key recommendation section below).

Key recommendation: Total = 1, high priority = 1

For high (critical) priority recommendations, 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. The high (critical) priority recommendation is presented below:

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.

Assets not held by the Project included in the statement of fixed assets
(Issue 3.1.1)

The Project's Statement of Fixed Assets included six laptops with a net book value of \$2,537 as of 9 June 2017, which had been donated to the Government. This caused the balance of the Project assets to be overstated.

Recommendation: The project management should ensure that all assets that have been disposed of or donated are retired from Atlas promptly.

The recommendation aims to ensure reliability and integrity of financial and operational information.

The previous audit (Report No. 1491, issued on 31 August 2015) had 1 recommendation, and based on OAI's desk review, it was fully implemented.

Management comments and action plan

The UNDP Country Director and UNDP Resident Representative a.i. 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.



Helge S. Osttveiten
Director
Office of Audit and Investigations



**REPORT ON THE FINANCIAL AUDIT OF THE
UNITED NATIONS DEVELOPMENT
PROGRAMME SOUTH SUDAN**

**DIRECTLY IMPLEMENTED PROJECT
SUPPORT TO PUBLIC ADMINISTRATION
NATIONAL AND STATE INSTITUTIONS
PROJECT NUMBER 72642
OUTPUT NUMBER 85700**

**FOR THE PERIOD 1 JANUARY 2016
TO 31 DECEMBER 2016**

ISSUED JULY 2017

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT SUPPORT TO PUBLIC ADMINISTRATION NATIONAL AND STATE INSTITUTIONS IN SOUTH SUDAN PROJECT NUMBER 72642 OUTPUT NUMBER 85700 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

LIST OF ABBREVIATIONS

AIDS	Acquired Immune Deficiency Syndrome
CDR	Combined Delivery Report
CPA	Comprehensive Peace Agreement
CSSOs	Civil Service Support Institutions
HIV	Human Immunodeficiency Virus
IGAD	Intergovernmental Authority on Development
IESBA	International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants
ISA	International Standards on Auditing
ISR	In Service Report
MoLPS & HRD	Ministry of Labour, Public Service and Human Resource Development
NLA	National Legislative Assembly
NOK	Norwegian Kroner
NUPI	Norwegian Institute of International Affairs
OAI	Office of Audit and Investigations
RSS	Republic of South Sudan
UNDP	United Nations Development Programme
UN	United Nations
US\$	United States Dollar

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT SUPPORT TO PUBLIC ADMINISTRATION NATIONAL AND STATE INSTITUTIONS IN SOUTH SUDAN PROJECT NUMBER 72642 OUTPUT NUMBER 85700 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

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PART 1 EXECUTIVE SUMMARY

Deloitte Haskins & Sells LLP (DHS) through Deloitte East Africa, Certified Public Accountants (Kenya) conducted a financial audit of Support to Public Administration National and State Institutions (Project number 72642, Output number 85700) ('the project'), directly implemented by UNDP South Sudan ('the office') for the year ended 31 December 2016. 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:

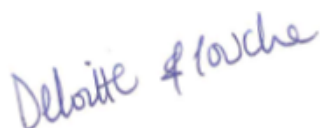
Statement of Expenditure	Unmodified
Statement of Assets and Equipment	Qualified
Statement of Cash Position	Not applicable

As a result of our audit, we have raised one audit finding with a net financial impact of \$2,536.71 on the statement of Fixed Assets, as summarized below and detailed in section 3.3.1 of this report:

Ref	Title	Priority	Net financial impact US\$
3.3.1	Assets not under control of UNDP South Sudan included in the statement of fixed assets.	High	2,536.71

The project was not audited in the prior year.

Yours faithfully,



Certified Public Accountants (Kenya)

Nairobi, Kenya

4 August 2017

The Director
Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)

Dear Sir,

PART 2: FINANCIAL AUDIT REPORTS

2.1 Report of independent auditors' to UNDP on the Combined Delivery Report and Fund Utilization Statement

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement ("the statement") of the UNDP project number 72642, Support to Public Administration Output No. 85700, National and State Institutions directly implemented by UNDP Country Office in South Sudan for the period 1 January 2016 to 31 December 2016.

The CDR expenditure totalling US\$ 5,466,435.64, is comprised of expenditure directly incurred by the UNDP Country Office in South Sudan for an amount of US\$ 5,135,405.37 and expenditure incurred by entities other than the Country Office for an amount of US\$ 331,030.27. Our audit only covered the expenditure directly incurred by the UNDP Country Office in South Sudan of US\$ 5,135,405.37.

Opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 5,135,405.37 directly incurred by the UNDP Country Office in South Sudan and charged to the project for the period 1 January 2016 to 31 December 2016 in accordance with UNDP accounting policies as per note 3.2 of the financial statements, 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the CDR and Funds Utilisation section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

Management is responsible for the preparation of the CDR and the Funds Utilization statement of the project, and for such internal control as management determines is necessary to enable the preparation of a CDR and Funds Utilisation statement that are free from material misstatement, whether due to fraud or error.

2.1 Independent auditors' report (Continued)

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilisation statement are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the CDR and Funds Utilisation statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Deloitte & Touche

Certified Public Accountants (Kenya)

Nairobi, Kenya

4 August 2017

The Director
Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)

Dear Sir,

2.2 Report of independent auditors' to UNDP programme on the Statement of Fixed Assets

We have audited the accompanying statement of fixed assets of the UNDP project number 72642, Support to Public Administration Output No. 85700 National and State Institutions implemented by UNDP Country Office in South Sudan as at 31 December 2016.

Opinion

In our opinion, except for the effects of the matter described in the Basis of opinion section of our report, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP project 72642 Output 85700 amounting to US\$ 8,588.83 as at 31 December 2016 in accordance with UNDP accounting policies set out in the note 3.2 to the statement.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the statement of fixed assets. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

As described in section 3.3.1 of this report, the value of the assets recorded in the statement of fixed assets is overstated by US\$ 2,536.71.

Management responsibilities

Management is responsible for the preparation of the statement of fixed assets of the project, and for such internal control as management determines is necessary to enable the preparation of a statement of fixed assets that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit

Our objectives are to obtain reasonable assurance about whether the statement of fixed assets is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT SUPPORT TO PUBLIC ADMINISTRATION NATIONAL AND STATE INSTITUTIONS IN SOUTH SUDAN PROJECT NUMBER 72642 OUTPUT NUMBER 85700 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

2.2 Independent auditors' report (Continued)

Auditor's responsibilities for the audit (Continued)

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement of fixed assets, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Deloitte & Touche

Certified Public Accountants (Kenya)

Nairobi, Kenya

4 August 2017

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT SUPPORT TO PUBLIC ADMINISTRATION NATIONAL AND STATE INSTITUTIONS IN SOUTH SUDAN PROJECT NUMBER 72642 OUTPUT NUMBER 85700 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

PART 3: MANAGEMENT LETTER

3.1 The audit engagement

3.1.1 Background of the project

South Sudan gained independence on 9 July 2011 following a referendum provided for in the 2005 Comprehensive Peace Agreement (CPA). Due to protracted war, public sector institutions were not sufficiently equipped and capacitated to provide meaningful services to the populace. Further, generations of war and displacement massively impacted the human resource base. During the six year CPA transition period leading to independence, South Sudan embarked on one of the most ambitious programmes for development of public sector institutions in modern statehood. Over this period, 23 key state institutions including national and state line ministries and administrative systems and processes were established.

The process of rebuilding lives after years of conflict, decades of under-development and devastation of the region's economic, political and social structure took a new turn after South Sudan became an independent state. Post-independence, 29 Ministries, 21 Independent Commissions and Chambers, 10 state governments, a National Legislature and 10 state assemblies have been established. Institutions remain nascent and there is a chronic capacity gap. Despite notable progress, insufficient capacity is one of the most important challenges facing South Sudan. In some instances civil servants were appointed based on their role in the liberation struggle and with a view to engendering peace, without necessarily having the sufficient skills set to carry out their appointed roles. Based on a study done by the World Bank, an estimated 50% of the civil servants do not have the necessary qualifications and skills required for their functions. Further, South Sudan has to address the need to absorb thousands of civil servants from Sudan, after independence and has to date cleared 1,300 of civil servants for entry into the South Sudan Civil Service.

As a consequence, service delivery across all sectors remain inadequate. Efficient, accountable and transparent systems for decentralized governance have yet to be properly implemented. The constraints are most acute at the state and local government levels, where governance capacities are significantly stretched.

In January 2012, less than a year into independence, the government adopted an austerity budget in response to an oil production shutdown. A major consequence of the loss of 98% of budgetary revenue derived from oil was the freezing of public service recruitment as the Government could not afford a higher wage bill. The recruitment of appropriate staff in the public service has thus stalled and therefore crippling efforts to address capacity gaps. The situation was however expected to improve with the resumption of oil export by South Sudan starting from late April 2013, pursuant to the September 2012 Addis Ababa Agreement of "Oil and Related Economic Matters" between South Sudan and Sudan. The agreement acknowledged the importance of carrying out oil related operations with due diligence and in accordance with international practice noting the key role that oil revenues played in the economies of both States.

In December 2010, UNDP and the Government of Norway signed a contribution agreement for the IGAD Regional Initiative for Capacity Enhancement in South(ern) Sudan. The initial contribution of Norwegian Kroner (NOK) 60 million, which was later increased by a bridging grant of NOK 55 Million, has enabled the South Sudan Ministry of Labour, Public Service and Human Resource Development with UNDP coordination support to implement the initiative until September 2013.

In January 2013, an independent review was conducted through cooperation between the Danish Institution for International Studies, the Norwegian Peace building resource Centre and the Training for Peace building at NUPI. A draft research report shared with the members of the Project Board showed that the support provided by the CSSOs has demonstrated the significant potential of twinning based regional capacity enhancement model and that CSSOs have produced remarkable progress in a very challenging environment.

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT SUPPORT TO PUBLIC ADMINISTRATION NATIONAL AND STATE INSTITUTIONS IN SOUTH SUDAN PROJECT NUMBER 72642 OUTPUT NUMBER 85700 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

PART 3: Management Letter (Continued)

3.1.1 Background of the project (Continued)

The report made recommendations relating to various stakeholders of the project, a number of which were considered in the formulation of Phase II. This include diversification of CSSO deployment to core government and upstream institutions; complementing one-on-one twinning with group twinning for sustainability; widening the funding base with inclusion of other donors to keep the number of minimum 200 CSSOs; exploring further the potential to deploy an increased number of female CSSOs and piloting the inclusion of diaspora in the next phase to run up to 2018.

Three IGAD member states signed a commitment to second their civil servants in October 2011 and the first phase of the IGAD Regional Initiative targeted the placement of 200 civil servants in South Sudan Government Institutions. Implementation commenced in June 2011 with the deployment of 46 Civil Service Support Officers (CSSOs) from Kenya. In November 2011, a second batch of 92 CSSOs (54 Ethiopians and 38 Ugandans) arrived in South Sudan. The third group of 26 Kenyans arrived in 2012. The fourth and fifth group arrived in February 2013 (6 Ethiopians and 7 Kenyans); and March 2013 (22 Ugandans) respectively. To date, a total of 199 CSSOs (99.5% of the target) have been deployed to 22 RSS institutions, 19 Ministries; The National Legislative Assembly (NLA); HIV/AIDS Commission and the Council of States.

Phase II of the IGAD initiative sought to maintain the 200 CSSOs. This is to provide the vital support to the Government in its initial years of independence whilst better focusing on the functional and geographical areas of support to correspond with the emerging needs and priorities of the new state. Specifically, Phase II will adopt the following approach:

- (i) Increased deployment to the State and County Levels to build local capacities; and
- (ii) Targeted deployment addressing critical policy and technical needs in accordance with the Government's emerging priorities, allowing for flexibility and adaptation to the rapidly evolving situation on the ground.

Phase II will seek to retain a target of 30% placement for women, and work to ensure its full achievement. Further, effort will be exerted to ensure a balanced distribution of women in all grades among CSSOs. In addition, Phase II will work with participating government institutions to ensure the identification of twins is gender balanced. Specifically, Phase II aims to:

- (i) Disaggregate and analyse all data collected by sex with respect to RSS/IGAD capacity building Initiative;
- (ii) Support efforts to ensure gender equity in recruitment and training of civil servants;
- (iii) Ensure that terms of reference for CSSOs, and Diaspora and local twins include gender sensitivity;
- (iv) Ensure RSS/IGAD project public service publications and public information activities are gender sensitive;
- (v) Ensure the integration of gender sensitive results and indicators in programme/project analysis and performance assessment; and
- (vi) Ensure women fill at least 30% of placements for the CSSOs.

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT SUPPORT TO PUBLIC ADMINISTRATION NATIONAL AND STATE INSTITUTIONS IN SOUTH SUDAN PROJECT NUMBER 72642 OUTPUT NUMBER 85700 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

PART 3: Management Letter (Continued)

3.1.2 Audit objective

The objective of the financial audit is to express an opinion on the project's financial statements. The specific objectives were to:

- Express an opinion on whether the financial expenses incurred by the project over a specified period and the funds utilization as at 31 December 2016 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;
- Express an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP project as at 31 December 2016;
- Express 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 2016.
- As may be applicable, provide the progress made in implementing the recommendations raised in previous year audit report.

Project financial statements of the UNDP project include: the statement of expenses with related annexes as well as, where applicable, the statement of assets and the statement of cash position.

The financial audit was conducted in accordance with the International Standards of Auditing (ISA), 700 series.

3.1.3 Audit scope

The audit covered all activities of project number 72642 – Support to Public Administration Output No. 85700 National and State Institutions Directly implemented by UNDP Country Office in South Sudan for the period from 1 January 2016 to 31 December 2016 as well as a review of project reports and records located at the UNDP Country Office in South Sudan.

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.

As such the summary of expenditure has been shown below:

	US\$
Total expenditure as per CDR	5,466,435.64
*UNDP South Sudan salaries paid from Copenhagen, Denmark not audited	(331,030.27)
UNDP South Sudan expenditure covered under the scope of this audit	5,135,405.37
	=====

*Included in the UNDP South Sudan expenditure of USD 5,466,435.64 is USD 331,030.27 which relates to salaries processed and approved in Copenhagen, Denmark whose supporting documentation is not retained at the level of the UNDP country office.

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT SUPPORT TO PUBLIC ADMINISTRATION NATIONAL AND STATE INSTITUTIONS IN SOUTH SUDAN PROJECT NUMBER 72642 OUTPUT NUMBER 85700 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

3.1 Notes to the project financial statements

3.2.1 Basis of accounting

The financial statements are prepared in accordance with generally acceptable accounting principles (GAAP) and UNDP financial rules and regulations.

3.2.2 Expenditure

Expenses as included in the Combined Delivery Report and Fund Utilization Statement are recognized when the goods or services have been received by UNDP.

3.2.3 Currency

Items included in the project's financial statements are measured using United States Dollar (US\$) which is both the functional and presentation currency.

3.2.4 Fixed assets

Fixed assets represent tangible assets purchased at a cost of US\$ 1,500 and above and match UNDP's use and control principle, capitalisation is done and depreciation charged as an expense within the reporting period.

As described in section 3.3.1 of this report, the value of the assets recorded in the statement of fixed assets is overstated by US\$ 2,536.71 (Which is material).

3.2.5 Summary of expenses

A summary of audited expenses has been shown below:

UNDP South Sudan expenses audited	US\$ 5,135,405.37
Salaries paid from Copenhagen, Denmark not audited*	US\$ 331,030.27
Total expenditure as per CDR	US\$ 5,466,435.64
	=====

*The amounts relates to salaries processed and approved in Copenhagen, Denmark and whose supporting documentation is not retained at the level of the UNDP country office in South Sudan.

3.2.6 Commitments

This represents legal and financial obligations arising from contracts, agreements, or other forms of undertaking by UNDP South Sudan Country office.

Outstanding commitments as at period end amounted to US\$ 291,613.81.

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT SUPPORT TO PUBLIC ADMINISTRATION NATIONAL AND STATE INSTITUTIONS IN SOUTH SUDAN PROJECT NUMBER 72642 OUTPUT NUMBER 85700 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

3.3 Results of the audit

3.3.1 Assets not under control of UNDP South Sudan included in the statement of fixed assets

According to UNDP Programme and Operations Policies and Procedures (POPP) on asset use and control, UNDP has control of an asset when it can use or otherwise benefit from the asset in pursuit of its objectives and can exclude or otherwise regulate the access of others to that benefit. In general, an asset will meet the “use and control” criteria where it is physically located on UNDP premises

Under International Public Sector Accounting Standards (IPSAS), UNDP is required to report assets that are in service and “used and controlled” by UNDP. To ensure balance of assets under IPSAS is reliable and relevant, COs and HQ units are expected to identify and submit to Global Shared Service Centre in Malaysia (GSSC) differences between year-end and mid-year Atlas asset management in service report (ISR) to physically verified assets and vice versa. Certification of fixed assets are uploaded into the relevant SharePoint site before consolidation globally.

6 dell laptops with a cost of US\$ 9,433 and with a net book value of US\$ 2,536.71 acquired in April and May 2011 were donated by the project on 11 November 2013 to the Ministry of Labour, Public Service and Human Resource Development but was not excluded in the list of assets held by the project. The list of the assets donated are as shown below:

Description	Serial Number	Acquisition Date	Cost (US\$)	Net book value (US\$)
DELL LATITUDE LAPTOP D6410	CNOKODNP1296114CGFUX	26/05/2011	1,539.00	416.82
LAPTOP - DELL E-SERIES	12961-14C-GFUI-A01	10/04/2011	1,738.00	452.61
LAPTOP - DELL E-SERIES	12961-13T-GGF3-A01	26/05/2011	1,539.00	416.82
LAPTOP - DELL E-SERIES	12961-13T-GGIS-A01	26/05/2011	1,539.00	416.82
LAPTOP - DELL E-SERIES	12961-13U-GFEK-A01	26/05/2011	1,539.00	416.82
LAPTOP - DELL E-SERIES	12961-14C-GEUI-A01	26/05/2011	1,539.00	416.82
Total			9,433.00	2,536.71

The value of the assets recorded in the Combined Delivery Report (CDR) is overstated by US\$ 2,536.71 while the expenditure reported is understated by a similar amount since the net book value of the asset should be absorbed by the project upon donation. This was caused by a wrong interpretation of the term “used and controlled” by UNDP, resulting in these assets added in error to the ISR and not identified for disposal/retiring from the Atlas ISR during subsequent bi-annual asset verifications.

Priority

High

Recommendation

The project management should ensure that for all assets that have been disposed or donated are retired from Atlas promptly.

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT SUPPORT TO PUBLIC ADMINISTRATION NATIONAL AND STATE INSTITUTIONS IN SOUTH SUDAN PROJECT NUMBER 72642 OUTPUT NUMBER 85700 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

3.3 Results of the audit (Continued)

3.3.1 Assets not under control of UNDP South Sudan included in the statement of fixed assets (Continued)

Management comments and action plan

Presently Assets categorization is done either as UNDP assets under the UNDP Catalogue or under Non UNDP Catalogue and is being observed and recording done promptly in Atlas. However, for these particular assets they had been acquired prior to the adoption of the IPSAS by UNDP in 2012 and therefore the recording was done under the old UNSAS arrangement where all Assets were under UNDP. The disposal could not be done at that since the project was on going and UNDP had to ensure that Assets had to continue being put on the right use for the project. UNDP however takes note and will continue the best practice of keeping the Project Assets managed as per POPP and Financial Regulations and Rules.

Auditor's response

The finding is retained. Country Offices were expected to submit certification of pre-2012 development project asset list in excel during the year-end 2013 and again during mid-year 2014. Certified balances of pre-2012 acquired development project assets were brought into UNDP's books effective 1 Jan 2015. This date is after the donation to the Ministry of the 6 notebooks (11 November 2013). The Country Office should not have brought them into the books of UNDP if they were not used and controlled by UNDP directly. The Office should immediately notify GSSC to retire the assets from Atlas. Implementation of the audit recommendation will be followed up in OAI's Comprehensive Audit Recommendation Database System (CARDS).

**APPENDIX 1 COMBINED DELIVERY REPORT AND FUND UTILISATION STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2016**



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Run Time: 21-06-2017 13:06:12

Selection Criteria :

Business Unit : SSD10
Period : Jan-Dec (2016)
Selected Project Id : 00072642
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00072642 Support to Public Administrati		Period :	Jan-Dec (2016)	
Output # : 00085700 National and State Institution		Impl. Partner :	02885 UNDP (Direct Execution)	
		Location :	Sudan (Juba)	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ()

Fund : 30000 (PROGRAMME COST SHARING)

74910 - Gain/Loss Disposal Fixed Asset	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	278.88	0.00	278.88
76110 - Foreign Exch Translation Loss	0.00	1,582.13	0.00	1,582.13
77630 - Dep Exp Owned - ITC	0.00	3,983.54	0.00	3,983.54

Total for Fund 30000	0.00	5.844.55	0.00	5.844.55
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Total for Activity	0.00	5,844.55	0.00	5,844.55
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Activity : ACTIVITY1 (Medium-Term Capacity (MTCDs))

Fund : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	9,100.00	0.00	9,100.00
71211 - Intl Consult Security Charge	0.00	568.75	0.00	568.75
71605 - Travel Tickets-International	0.00	2,655.00	0.00	2,655.00
71620 - Daily Subsistence Allow-Local	0.00	1,360.00	0.00	1,360.00
71635 - Travel - Other	0.00	42.61	0.00	42.61
72425 - Mobile Telephone Charges	0.00	16.21	0.00	16.21
74505 - Insurance	0.00	398.00	0.00	398.00
74510 - Bank Charges	0.00	167.97	0.00	167.97
74525 - Sundry	0.00	58.91	0.00	58.91
75105 - Facilities & Admin - Implement	0.00	1,005.71	0.00	1,005.71
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	- 41.50	0.00	- 41.50

Total for Fund 30000	0.00	15.331.66	0.00	15.331.66
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Total for Activity ACTIVITY1	0.00	15,331.66	0.00	15,331.66
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Activity : **ACTIVITY2** (IGAD CSSOs)

Fund : 30000 (PROGRAMME COST SHARING)

63360 - Medical Exams(incl Pre-empl)	0.00	282.00	0.00	282.00
71205 - Intl Consultants-Sht Term-Tech	0.00	3,406,874.99	0.00	3,406,874.99
71505 - UN Volunteers-Stipend & Allow	0.00	5,000.00	0.00	5,000.00
71605 - Travel Tickets-International	0.00	160,469.00	0.00	160,469.00
71610 - Travel Tickets-Local	0.00	93,675.57	0.00	93,675.57
71615 - Daily Subsistence Allow-Intl	0.00	7,818.27	0.00	7,818.27



Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrb

Page 2 of 6
Run Time: 21-06-2017 13:06:12

Project Id : 00072642 Support to Public Administrati		Period :	Jan-Dec (2016)	
Output # : 00085700 National and State Institution		Impl. Partner :	02885 UNDP (Direct Execution)	
		Location :	Sudan (Juba)	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71620 - Daily Subsistence Allow-Local	0.00	94,557.81	0.00	94,557.81
71625 - Daily Substist Allow-Mtg Partic	0.00	8,616.00	0.00	8,616.00
71635 - Travel - Other	0.00	24,753.85	0.00	24,753.85
71640 - Prepaid Travel Advance	0.00	0.00	0.00	0.00
72215 - Transporation Equipment	0.00	4,200.00	0.00	4,200.00
72425 - Mobile Telephone Charges	0.00	8.70	0.00	8.70
72440 - Connectivity Charges	0.00	48.79	0.00	48.79
72505 - Stationery & other Office Supp	0.00	322.84	0.00	322.84
72510 - Publications	0.00	1.86	0.00	1.86
72705 - Hospitality-Special Events	0.00	0.00	0.00	0.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73105 - Rent	0.00	5,360.00	0.00	5,360.00
73405 - Rental & Maint-Other Office Eq	0.00	772.50	0.00	772.50
73410 - Maint, Oper of Transport Equip	0.00	5.85	0.00	5.85
73420 - Leased Vehicles	0.00	1,400.00	0.00	1,400.00
74210 - Printing and Publications	0.00	60.00	0.00	60.00
74505 - Insurance	0.00	115,812.00	0.00	115,812.00
74510 - Bank Charges	0.00	29,551.23	0.00	29,551.23
74525 - Sundry	0.00	- 330.56	0.00	- 330.56
75105 - Facilities & Admin - Implement	0.00	280,346.11	0.00	280,346.11
75705 - Leaming costs	0.00	35,924.60	0.00	35,924.60
75709 - Learning - training of counter	0.00	9,759.00	0.00	9,759.00
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	4,285,290.41	0.00	4,285,290.41
Total for Activity ACTIVITY2	0.00	4,285,290.41	0.00	4,285,290.41
Activity : ACTIVITY3 (South-South linkages)				
Fund : 30000 (PROGRAMME COST SHARING)				
62335 - Hazard Duty Station Allow-IP	0.00	800.00	0.00	800.00
63365 - Special Oper Living Allow-IP	0.00	3,199.38	0.00	3,199.38
71605 - Travel Tickets-International	0.00	560.00	0.00	560.00
71615 - Daily Subsistence Allow-Intl	0.00	663.00	0.00	663.00
71635 - Travel - Other	0.00	76.00	0.00	76.00
74510 - Bank Charges	0.00	10.00	0.00	10.00
75105 - Facilities & Admin - Implement	0.00	371.59	0.00	371.59
Total for Fund 30000	0.00	5,679.97	0.00	5,679.97
Total for Activity ACTIVITY3	0.00	5,679.97	0.00	5,679.97
Activity : ACTIVITY4 (Diaspora Desk)				
Fund : 30000 (PROGRAMME COST SHARING)				
74525 - Sundry	0.00	14.62	0.00	14.62
75105 - Facilities & Admin - Implement	0.00	1.02	0.00	1.02





Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrb

Page 3 of 6
Run Time: 21-06-2017 13:06:13

Project Id : 00072642 Support to Public Administration		Period :	Jan-Dec (2016)	
Output # : 00085700 National and State Institution		Impl. Partner :	02885 UNDP (Direct Execution)	
		Location :	Sudan (Juba)	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
76110 - Foreign Exch Translation Loss	0.00	0.03	0.00	0.03
Total for Fund 30000	0.00	15.67	0.00	15.67
Total for Activity ACTIVITY4	0.00	15.67	0.00	15.67
Activity : ACTIVITY5 (Project management)				
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	110,017.55	0.00	110,017.55
61310 - Post Adjustment - IP Staff	0.00	39,229.74	0.00	39,229.74
62305 - Dependency Allowances-IP Staff	0.00	5,128.54	0.00	5,128.54
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	33,942.90	0.00	33,942.90
62315 - Contrib. to medical, social in	0.00	3,747.60	0.00	3,747.60
62320 - Mobility, Hardship, Non-remova	0.00	26,207.56	0.00	26,207.56
62335 - Hazard Duty Station Allow-IP	0.00	8,223.33	0.00	8,223.33
62340 - Annual Leave Expense - IP	0.00	626.16	0.00	626.16
63140 - Security Evacuation (LNO)	0.00	15,300.00	0.00	15,300.00
63325 - Security Evacuation - IP Staff	0.00	13,050.00	0.00	13,050.00
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	21,861.59	0.00	21,861.59
63335 - Home Leave Trvl & Allow-IP Stf	0.00	0.00	0.00	0.00
63340 - Proc trips/Rest & Recup-IP Stf	0.00	2,924.00	0.00	2,924.00
63360 - Medical Exams(incl Pre-empl)	0.00	175.00	0.00	175.00
63365 - Special Oper Living Allow-IP	0.00	31,277.31	0.00	31,277.31
63530 - Contribution to EOS Benefits	0.00	5,596.80	0.00	5,596.80
63535 - Contribution to Security	0.00	30,794.61	0.00	30,794.61
63540 - Contribution to Training	0.00	1,790.98	0.00	1,790.98
63545 - Contribution to ICT	0.00	2,238.76	0.00	2,238.76
63550 - Contributions to MAIP	0.00	373.09	0.00	373.09
63555 - Contribution to UN JFA	0.00	4,850.56	0.00	4,850.56
63560 - Contributions to Appendix D	0.00	373.09	0.00	373.09
64398 - Direct Project Cost-Staff	0.00	120,021.04	0.00	120,021.04
65115 - Contributions to ASHI Reserve	0.00	11,939.83	0.00	11,939.83
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,094.46	0.00	1,094.46
71405 - Service Contracts-Individuals	0.00	214,903.66	0.00	214,903.66
71410 - MAIP Premium SC	0.00	391.83	0.00	391.83
71415 - Contribution to Security SC	0.00	9,790.46	0.00	9,790.46
71505 - UN Volunteers-Stipend & Allow	0.00	64,717.49	0.00	64,717.49
71510 - UNV Settling-In-Grant	0.00	4,801.86	0.00	4,801.86
71520 - UNV-Language Allowance	0.00	793.33	0.00	793.33
71525 - UNV-Hazard Pay	0.00	14,705.39	0.00	14,705.39
71530 - UNV-Rest and Recuperation	0.00	7,310.00	0.00	7,310.00
71535 - UNV-Medical Insurance	0.00	1,930.17	0.00	1,930.17
71537 - UNVs Security Evacuation	0.00	6,000.00	0.00	6,000.00
71540 - UNV-Global Charges	0.00	1,947.98	0.00	1,947.98
71541 - UNVs-Contribution to security	0.00	2,236.53	0.00	2,236.53
71545 - UNV-Home Leave Travel & Allowa	0.00	126.93	0.00	126.93
71550 - UNV-Resettlement Allowance	0.00	3,173.33	0.00	3,173.33
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	3,600.00	0.00	3,600.00
71590 - UNV Development Effectiveness	0.00	9,202.66	0.00	9,202.66
71610 - Travel Tickets-Local	0.00	67,425.00	0.00	67,425.00

Combined Delivery Report by Activity

Project Id : 00072642 Support to Public Administration Output # : 00085700 National and State Institution		Period : Impl. Partner : Location :	Jan-Dec (2016) 02885 UNDP (Direct Execution) Sudan (Juba)	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71615 - Daily Subsistence Allow-Intl	0.00	1,560.00	0.00	1,560.00
71620 - Daily Subsistence Allow-Local	0.00	10,426.00	0.00	10,426.00
71635 - Travel - Other	0.00	380.00	0.00	380.00
72205 - Office Machinery	0.00	34.74	0.00	34.74
72215 - Transportation Equipment	0.00	985.00	0.00	985.00
72425 - Mobile Telephone Charges	0.00	1,835.21	0.00	1,835.21
72440 - Connectivity Charges	0.00	13,696.21	0.00	13,696.21
72445 - Common Services-Communications	0.00	10,085.14	0.00	10,085.14
72505 - Stationery & other Office Supp	0.00	2,803.77	0.00	2,803.77
72815 - Inform Technology Supplies	0.00	13,116.00	0.00	13,116.00
73105 - Rent	0.00	3,265.89	0.00	3,265.89
73405 - Rental & Maint-Other Office Eq	0.00	362.05	0.00	362.05
73410 - Maint, Oper of Transport Equip	0.00	6,219.48	0.00	6,219.48
74105 - Management and Reporting Svcs	0.00	49,880.61	0.00	49,880.61
74210 - Printing and Publications	0.00	180.00	0.00	180.00
74505 - Insurance	0.00	53.30	0.00	53.30
74510 - Bank Charges	0.00	551.45	0.00	551.45
74520 - Storage	0.00	732.40	0.00	732.40
74525 - Sundry	0.00	463.31	0.00	463.31
74598 - Direct Project Costs - GOE	0.00	51,437.59	0.00	51,437.59
74710 - Land Transport	0.00	1,016.00	0.00	1,016.00
74725 - Other L.T.S.H.	0.00	1.95	0.00	1.95
75105 - Facilities & Admin - Implement	0.00	80,050.16	0.00	80,050.16
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	1,298.00	0.00	1,298.00
76135 - Realized Gain	0.00	-2.00	0.00	-2.00
Total for Fund 30000	0.00	1,154,273.38	0.00	1,154,273.38
Total for Activity ACTIVITY5	0.00	1,154,273.38	0.00	1,154,273.38
Total for Output : 00085700	0.00	5,466,435.64	0.00	5,466,435.64
Project Total :	0.00	5,466,435.64	0.00	5,466,435.64

Signed By :  Date : 21/6/17

Signed By :  Date : 21/6/17



8/1

Deloitte & Touche

DELOITTE & TOUCHE



Combined Delivery Report by Activity

Selection Criteria :

Business Unit : SSD10
Period : Jan-Dec (2016)
Selected Project Id : 00072642
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : ALL	Period : Jan-Dec (2016)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
47101 - South Sudan - Central	0.00	10,399.20	0.00	10,399.20
47104 - South Sudan - DemGovernance	0.00	4,671,236.43	0.00	4,671,236.43
47108 - South Sudan - Poverty Reductn	0.00	784,800.01	0.00	784,800.01

Funds Utilization

Selection Criteria :

Business Unit : SSD10
 Period : Jan-Dec (2016)
 Selected Project Id : 00072642
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : ALL

Project/Award: 00072642 Support to Public Administrati Period : As Of Dec31,2016

Output #	00085700	Impl. Partner :02885 UNDP (Direct Execution)	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		8,588.83
	Inventory		0.00
	Prepayments		0.00
	Commitments		291,613.81

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APPENDIX II STATEMENT OF FIXED ASSETS
AS AT 31 DECEMBER 2016

IPSAS AM In Service Report
United Nations Development Programme
Business Unit: SSD10
Operating Unit: SSD

Detail Statement of Fixed Assets
As of Date: 12/31/2016
Project ID: 00072642; Output no. 00085700

Asset ID	Description	TAG Number	Serial Number	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value	Q	Project
000000000642	HEAVY DUTY PRINTER COPIER	000000000642	Q6Y1706016IGAD	SSFIGAD	12/22/2011	12/22/2011	2,783.11	1,119.01	1	00085700
000000004224	PHOTOCOPIER	000000004224	Q6Y1706016	SSOFF-05	4/11/2007	4/11/2007	7,634.58	190.86	1	00085700
000000004225	HP DIGITAL SENDER9250C	000000004225	CNCCB9N0F0	SSOFF-05	9/28/2010	9/28/2010	2,495.00	914.83	1	00085700
000000004226	DELL LATITUDE LAPTOP D6410	000000004226	CNOKODNP1296114CGFUX	SSOFF-05	5/26/2011	5/26/2011	1,539.00	448.88	1	00085700
000000004227	DELL LATITUDE LAPTOP D6410	000000004227	12961-14C-GESX	SSOFF-05	5/26/2011	5/26/2011	1,539.00	448.87	1	00085700
000000004247	LAPTOP - DELL E-SERIES	000000004247	12961-24H-010A-A00	SSOFF-05	4/10/2011	4/10/2011	1,738.00	488.81	1	00085700
000000004248	LAPTOP - DELL E-SERIES	000000004248	12961-14C-GFUI-A01	SSOFF-05	4/10/2011	4/10/2011	1,738.00	488.83	1	00085700
000000004249	LAPTOP - DELL E-SERIES	000000004249	12961-13T-GGBM-A01	SSOFF-03	5/26/2011	5/26/2011	1,539.00	448.87	1	00085700
000000004250	LAPTOP - DELL E-SERIES	000000004250	12961-13T-GG7J-A01	SSOFF-03	5/26/2011	5/26/2011	1,539.00	448.87	1	00085700
000000004251	LAPTOP - DELL E-SERIES	000000004251	12961-13T-GGF3-A01	SSOFF-03	5/26/2011	5/26/2011	1,539.00	448.88	1	00085700
000000004252	LAPTOP - DELL E-SERIES	000000004252	12961-13T-GGIS-A01	SSOFF-03	5/26/2011	5/26/2011	1,539.00	448.88	1	00085700
000000004253	LAPTOP - DELL E-SERIES	000000004253	12961-13T-GGNT-A01	SSOFF-03	5/26/2011	5/26/2011	1,539.00	448.87	1	00085700
000000004254	LAPTOP - DELL E-SERIES	000000004254	12961-13T-GGOO-A01	SSOFF-03	5/26/2011	5/26/2011	1,539.00	448.87	1	00085700
000000004255	LAPTOP - DELL E-SERIES	000000004255	12961-13U-GFEK-A01	SSOFF-03	5/26/2011	5/26/2011	1,539.00	448.88	1	00085700
000000004256	LAPTOP - DELL E-SERIES	000000004256	12961-15J-GF8Y-A01	SSOFF-03	5/26/2011	5/26/2011	1,539.00	448.87	1	00085700
000000004257	LAPTOP - DELL E-SERIES	000000004257	12961-15J-GFNJ-A01	SSOFF-03	5/26/2011	5/26/2011	1,539.00	448.87	1	00085700
000000004258	LAPTOP - DELL E-SERIES	000000004258	12961-14C-GEUI-A01	SSOFF-03	5/26/2011	5/26/2011	1,539.00	448.88	1	00085700
				Totals			\$34,856.69	\$8,588.83	17	

Prepared by:


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Diaz Okeny Stanley
Unit Asset Focal Point

Cleared by:


Anthony Abuge
Asset/Inventory Focal Point

Approved by:


Elliman Jagwa
Deputy Country Director (Ops)

Deloitte & Touche

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