

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP SOMALIA

**SOMALIA CAPACITY DEVELOPMENT
STRENGTHENING INSTITUTIONAL PERFORMANCE (SIP)
(Directly Implemented Project No. 85379, Output No. 96643)**

Report No. 1973

Issue Date: 15 August 2018

Report on the Audit of UNDP Somalia
Somalia Capacity Development – Strengthening Institutional Performance (SIP)
(Project No. 85379, Output No. 96643)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 21 May to 25 June 2018, conducted an audit of Somalia Capacity Development – Strengthening Institutional Performance (SIP) (Project No. 85379, Output No. 96643) (the Project), which is directly implemented and managed by the UNDP Country Office in Somalia (the Office). The last audit of the Project was conducted by OAI, through Deloitte in 2016 and covered project expenses from 1 January to 31 December 2015.

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 expenses for the period from 1 January to 31 December 2017 and the accompanying Funds Utilization statement¹ as of 31 December 2017 as well as Statement of Assets as of 31 December 2017. 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). In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Audit results

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

Project Expenses*			Project Assets	
Amount (in \$ '000)	Opinion	NFM*** (in \$ '000)	Amount (in \$ '000)	Opinion
3,727	Unmodified**	36	3	Unmodified

*Expenses recorded in the Combined Delivery Report were \$5,288,009. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country (\$834,082), and expenses incurred at the "responsible party" level (\$727,229).

**Unmodified = unqualified or clean opinion

***NFM= Net Financial Misstatement

Key recommendation: Total = 1, high priority = 1

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

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

For high (critical) priority recommendations, prompt action is required to ensure that UNDP is not exposed to high risks. Failure to act could result in major negative consequences for UNDP. The high (critical) priority recommendation is presented below:

Insufficient supporting documentation maintained (Issue 1)

A responsible party reported expenses totalling \$36,275 relating to the purchase of computers and office furniture. However, there was inadequate evidence to support the expenses incurred. Specifically, original vendor invoices, delivery notes, and evidence of payments to vendors were missing.

Recommendation: The Office should ensure that adequate supporting documents are maintained for all expenses reported in the Funding Authorization and Certificate of Expenditure forms.

The previous audit (Report No. 1678, issued on 9 September 2016) did not result in any recommendations.

Management comments and action plan

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

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



Helge S. Osttveiten
Director
Office of Audit and Investigations

**UNITED NATIONS DEVELOPMENT PROGRAMME
(UNDP)**

AUDIT REPORT

14 AUGUST 2018

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

Output name:	Somalia Capacity Development – Strengthening Institutional Performance (SIP) Project
UNDP Country Office:	Somalia
Atlas Project ID:	00085379
Atlas Output ID:	00096643
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January to 31 December 2017

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EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of Institutional Capacity Development (Project ID 00085379, Output ID 00096643 (the project), directly implemented by UNDP Somalia for the year ended 31 December 2017. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

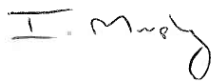
We have issued audit opinions as summarised in the table below and as detailed in the next section:

Project Financial Position	Unmodified
Statement of Fixed Assets	Unmodified
Statement of Cash Position	Not applicable

As a result of our audit, we have raised one audit finding with a net financial impact totalling \$ 36,275.00 as summarised below:

No.	Title	Priority	Net financial impact \$
1	Insufficient supporting documentation maintained	High	36,275.00
Total			36,275.00

The project was not audited in the prior year.



Ian Murphy
Partner

Moore Stephens LLP
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London EC1A 4AB
14 August 2018

MOORE STEPHENS

THE AUDIT ENGAGEMENT

Audit Objectives and Scope

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2017 in the Combined Delivery Report (CDR), the Funds Utilization statement as at 31 December 2017 and the accounts receivable and accounts payable as at 31 December 2017 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, at net book value, presents fairly the balance of depreciated assets of the UNDP project as at 31 December 2017. This statement must include all assets available as at 31 December 2017 and not only those purchased in a given period.

Where a DIM project does not have any assets or equipment, it is not necessary to express such an opinion.

- Expressing an opinion on whether the Statement of Cash Position held by the project presents fairly the cash and bank balance of the UNDP project as at 31 December 2017.

In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.

The Financial Audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series. As applicable, the audit report provides the progress made in implementing the recommendations raised in the previous year's audit report.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January and 31 December 2017. 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 – Institutional Capacity Development (SIP)

Project Financial Position

To the Director of the Office and Audit and Investigations, United Nations Development Programme

We have audited the financial position of the UNDP project ID 00085379, Institutional Capacity Development (SIP) output ID 00096643 Somalia Capacity Development – Strengthening Institutional Performance (SIP) Project, for the period 1 January 2017 to 31 December 2017 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization statement ("the statement"); and (c) the project -related accounts receivable and accounts payable.

The CDR expenditure totalling \$ 5,288,008.91 is comprised of expenditure directly incurred by the UNDP Country Office in Somalia for an amount of \$ 3,726,698.71 and expenditure incurred by entities other than the Country Office for an amount of \$ 818,961.63 (global payroll), \$15,120.00 (UNDP Uganda Business Unit) and \$ 727,228.57 (government expenditure). Our audit only covered the expenditure directly incurred by the UNDP Country Office in Somalia of \$ 3,726,698.71.

Unmodified opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 3,726,698.71 directly incurred by the UNDP Country Office in Somalia and charged to the project for the period 1 January 2017 to 31 December 2017 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities' section of this report.

We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code). We have fulfilled our other ethical responsibilities in accordance with these requirements, 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 Utilization statement that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilization 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 the Funds Utilization 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.



Ian Murphy
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB
14 August 2018

MOORE STEPHENS

Independent Auditor's Report to UNDP – Institutional Capacity Development (SIP)

Statement of Fixed Assets

To the Director of the Office and Audit and Investigations, United Nations Development Programme

We have audited the accompanying Statement of Fixed Assets of the UNDP project 00085379, Institutional Capacity Development output ID 00096643, Somalia Capacity Development – Strengthening Institutional Performance (SIP) Project, as at 31 December 2017.

Unmodified Opinion

In our opinion, the attached Statement of Fixed Assets presents fairly, in all material respects, the assets status of the UNDP project Institutional Capacity Development amounting to \$ 2,598.20 as at 31 December 2017 in accordance with UNDP accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those provisions and standards are further described in the Auditor's responsibilities section of this 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 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.

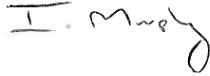
Auditor's responsibilities

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 the Statement of Fixed Assets.

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.



Ian Murphy
Partner

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14 August 2018

MOORE STEPHENS

Independent Auditor's Report to UNDP – Institutional Capacity Development (SIP)

Statement of Cash Position

To the Director of the Office and Audit and Investigations, United
Nations Development Programme

NO DEDICATED BANK ACCOUNT FOR AUDITED DIM PROJECT ACTIVITIES

We noted that the UNDP project no. 85379, Institutional Capacity Development, 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 audit findings and recommendations arising from the financial audit of the project are set out in our management letter below:

Finding n°: 1	Title: Insufficient supporting documentation maintained																				
Observation:																					
<p>Section L of Operational Guide of Internal Control Framework for UNDP - “Authorities, responsibilities and accountability of each role” state that, “In line with UNDP Financial Rules and Regulations (FRR) and UNDP’s Programme and Operations Policies and Procedures (POPP) on records management, the head of office must ensure that adequate supporting documentation is maintained (e.g., documentation of a competitive procurement process). This supporting documentation may be maintained in an electronic format, but only in compliance with the UNDP e-document management policy and digitization guidelines on document scanning. Where supporting documentation is not maintained in electronic format, hard copies should be maintained and securely filed for a minimum of seven years to support transactions recorded in Atlas.”</p> <p>Further “As stated in the POPP, the office must closely monitor advances to implementing partners and ensure that no new advances are issued before at least 80% of the previous advance have been cleared. In addition, where there are long outstanding advances to an implementing partner, then no new advance may be issued to the partner even for new project.”</p> <p>In October 2014, the project engaged a local electronics supplier and a local furniture shop for the purchase of computers, laptops and office furniture totalling to US\$ 36,275. We observed that payments made to the suppliers were not supported by original supporting documents such as; vendor invoices of the said amounts, delivery notes and evidence for payments to vendors. However, we were provided with vendor quotations, confirmation letter of procurement from the relevant government office and Note to File from UNDP.</p> <p>Details of the transaction are in the table below:</p>																					
<table><tr><th>Accounting date</th><th>Transaction Id</th><th>Description</th><th>Items purchased</th><th>Amount US\$</th></tr><tr><td>7 August 2017</td><td>SOM10-00115118-1-2-ACCR-DST</td><td>LIQUDATN_ OUTSTNDG_ ADVANCE</td><td>Computers 20 items @ USD 500 = 10,000; and Laptops 20 items @ USD 800 = 16,000.</td><td>26,000.00</td></tr><tr><td>7 August 2017</td><td>SOM10-00115118-1-3-ACCR-DST</td><td>LIQUDATN_ OUTSTNDG_ ADVANCE</td><td>Office Furniture USD 10,275</td><td>10,275.00</td></tr><tr><td colspan="4">Total</td><td>36,275.00</td></tr></table>		Accounting date	Transaction Id	Description	Items purchased	Amount US\$	7 August 2017	SOM10-00115118-1-2-ACCR-DST	LIQUDATN_ OUTSTNDG_ ADVANCE	Computers 20 items @ USD 500 = 10,000; and Laptops 20 items @ USD 800 = 16,000.	26,000.00	7 August 2017	SOM10-00115118-1-3-ACCR-DST	LIQUDATN_ OUTSTNDG_ ADVANCE	Office Furniture USD 10,275	10,275.00	Total				36,275.00
Accounting date	Transaction Id	Description	Items purchased	Amount US\$																	
7 August 2017	SOM10-00115118-1-2-ACCR-DST	LIQUDATN_ OUTSTNDG_ ADVANCE	Computers 20 items @ USD 500 = 10,000; and Laptops 20 items @ USD 800 = 16,000.	26,000.00																	
7 August 2017	SOM10-00115118-1-3-ACCR-DST	LIQUDATN_ OUTSTNDG_ ADVANCE	Office Furniture USD 10,275	10,275.00																	
Total				36,275.00																	
<p>In addition, we observed that the Note to File by UNDP Somalia Country Office stated that the government office above submitted original documentation for the above advance accountability in 2015, these were later misplaced. The Office was contacted but only quotations from suppliers could be retrieved. We find that this claim was long overdue as the Note to File was drafted in December 2016 and amounts claimed in August 2017.</p> <p>There is therefore inadequate evidence to support the expenses incurred and recorded in the financial report. Lack of documentation means that the transaction cannot be verified in full.</p>																					

Priority: High

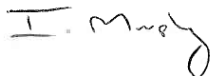
Recommendation:

The implementing partner should ensure that adequate supporting documents are maintained to support all costs declared in the Funding Authorization and Certificate of Expenditure (FACE) forms.

Management comments:

The comment is noted and accepted.

Records of all transactions are currently stored electronically at UNDP within different units such as Procurement, Finance and the specific project unit. Any LOA signed with Implementing Partners has now a clear Risk Mitigation Plan on how funds will be expended and accounted for. The project now has a policy to scan and electronically store and maintain all documents in its shared drive/intranet. This should ensure that all documents shared with the project will not be lost again. In addition, as per the UNDP HACT policy, the Implementing Partners are required to maintain and archive the supporting documents for a period of five years.



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14 August 2018

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Annexes

Annex 1: Combined Delivery Report



Combined Delivery Report by Activity

UN Development Programme

Report ID: unglcdrb

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Run Time: 05-03-2018 19:03:24

Selection Criteria :

Business Unit : SOM10
 Period : Jan-Dec (2017)
 Selected Project Id : ALL
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : 00096643

Project Id : 00085379 Institutional Capacity Develop
 Output : 00096643 SOM Capacity Development (SIP)
 Period : Jan-Dec (2017)
 Impl. Partner : 99999 UNDP
 Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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Activity : 0

Fund : 30000 (PROGRAMME COST SHARING)

72405 - Acquisition of Communic Equip	0.00	3,200.00	0.00	3,200.00
75105 - Facilities & Admin - Implement	0.00	260.97	0.00	260.97
77630 - Dep Exp Owned - ITC	0.00	528.45	0.00	528.45

Total for Fund 30000	0.00	3,989.42	0.00	3,989.42
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Total for Activity	0.00	3,989.42	0.00	3,989.42
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Activity : ACTIVITY1 (Capacity gaps filled)

Fund : 04000 (Core Programme, UNU Centre)

71205 - Intl Consultants-Sht Term-Tech	0.00	26,168.22	0.00	26,168.22
72105 - Svc Co-Construction & Engineer	0.00	8,901.25	0.00	8,901.25

Total for Fund 04000	0.00	35,069.47	0.00	35,069.47
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Fund : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
71305 - Local Consult.-Sht Term-Tech	0.00	74,000.00	0.00	74,000.00
71310 - Local Consult.-Short Term-Supp	0.00	400.00	0.00	400.00
72215 - Transportation Equipment	0.00	384.00	0.00	384.00
74510 - Bank Charges	0.00	1,276.76	0.00	1,276.76
75105 - Facilities & Admin - Implement	0.00	5,324.25	0.00	5,324.25

Total for Fund 30000	0.00	81,385.01	0.00	81,385.01
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Total for Activity ACTIVITY1	0.00	116,454.48	0.00	116,454.48
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Activity : ACTIVITY2 (CS Mgt policy developed)

Fund : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	157,929.19	0.00	157,929.19
71305 - Local Consult.-Sht Term-Tech	0.00	90,159.20	0.00	90,159.20
71310 - Local Consult.-Short Term-Supp	0.00	20,868.22	0.00	20,868.22
71605 - Travel Tickets-International	0.00	12,148.00	0.00	12,148.00
71610 - Travel Tickets-Local	0.00	2,100.00	0.00	2,100.00
71615 - Daily Subsistence Allow-Intl	0.00	4,118.00	0.00	4,118.00



Project Id : 00085379 Institutional Capacity Develop
Output # : 00096643 SOM Capacity Development (SIP)
Period : Jan-Dec (2017)
Impl. Partner : 00000 UNDP
Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71625 - Daily Subsist Allow-Mtg Partic	0.00	11,880.00	0.00	11,880.00
71635 - Travel - Other	0.00	1,167.25	0.00	1,167.25
72165 - Svc Co-Social Svcs, Social Sci	6,000.00	17,808.50	0.00	23,808.50
72220 - Furniture	0.00	6,337.00	0.00	6,337.00
72435 - E-mail-Subscription	5,700.00	0.00	0.00	5,700.00
72505 - Stationery & other Office Supp	2,300.00	500.00	0.00	2,800.00
72805 - Acquis of Computer Hardware	0.00	9,962.00	0.00	9,962.00
72815 - Inform Technology Supplies	0.00	7,919.00	0.00	7,919.00
74105 - Management and Reporting Svcs	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	4,450.00	0.00	4,450.00
74510 - Bank Charges	0.00	2,722.90	0.00	2,722.90
74525 - Sundry	0.00	- 285.00	0.00	- 285.00
75105 - Facilities & Admin - Implement	0.00	27,587.40	0.00	27,587.40
75705 - Learning costs	0.00	19,784.75	0.00	19,784.75
75708 - Learning - subcontracts	0.00	824.33	0.00	824.33
75711 - TrnWrkshp&Conf - Stipends	6,000.00	3,712.19	0.00	9,712.19
Total for Fund 30000	20,000.00	401,692.93	0.00	421,692.93

Total for Activity ACTIVITY2 20,000.00 401,692.93 0.00 421,692.93

Activity : ACTIVITY3 (Improved training policy)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult -Sht Term-Tech	0.00	14,000.00	0.00	14,000.00
71605 - Travel Tickets-International	0.00	3,955.00	0.00	3,955.00
71610 - Travel Tickets-Local	11,160.00	0.00	0.00	11,160.00
71620 - Daily Subsistence Allow-Local	0.00	5,498.38	0.00	5,498.38
72220 - Furniture	0.00	3,745.00	0.00	3,745.00
72330 - Medical Products	0.00	159.50	0.00	159.50
72435 - E-mail-Subscription	0.00	160.00	0.00	160.00
72440 - Connectivity Charges	0.00	99.00	0.00	99.00
72505 - Stationery & other Office Supp	0.00	55.00	0.00	55.00
72805 - Acquis of Computer Hardware	0.00	1,600.00	0.00	1,600.00
72815 - Inform Technology Supplies	0.00	228.00	0.00	228.00
73105 - Rent	0.00	29,440.00	0.00	29,440.00
74510 - Bank Charges	320.00	657.79	0.00	977.79
75105 - Facilities & Admin - Implement	0.00	5,592.14	0.00	5,592.14
75705 - Learning costs	8,520.00	290.00	0.00	8,810.00
Total for Fund 30000	20,000.00	65,479.81	0.00	85,479.81

Total for Activity ACTIVITY3 20,000.00 65,479.81 0.00 85,479.81

Activity : ACTIVITY4 (Strategic guidelines dev)

Fund : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	105,948.67	0.00	105,948.67
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Combined Delivery Report by Activity

UN Development Programme

Report ID: unglcdrb

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Run Time: 05-03-2018 19:03:24

Project Id : 00085379 Institutional Capacity Develop	Period : Jan-Dec (2017)
Output # : 00096643 SOM Capacity Development (SIP)	Impl. Partner : 89988 UNDP
	Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71305 - Local Consult.-Sht Term-Tech	0.00	33,000.00	0.00	33,000.00
71310 - Local Consult.-Short Term-Supp	0.00	4,700.00	0.00	4,700.00
71610 - Travel Tickets-Local	0.00	4,150.00	0.00	4,150.00
71615 - Daily Subsistence Allow-Intl	1,260.00	3,929.60	0.00	5,189.60
71620 - Daily Subsistence Allow-Local	0.00	158.40	0.00	158.40
72130 - Svc Co-Transportation Services	0.00	1,161.00	0.00	1,161.00
72165 - Svc Co-Social Svcs, Social Sci	5,618.00	0.00	0.00	5,618.00
72215 - Transporation Equipment	0.00	1,559.00	0.00	1,559.00
72220 - Furniture	0.00	10,275.00	0.00	10,275.00
72311 - Fuel, petroleum and other oils	0.00	1,600.00	0.00	1,600.00
72315 - Food & Textile Products	5,018.00	0.00	0.00	5,018.00
72505 - Stationery & other Office Supp	11,342.00	0.00	0.00	11,342.00
72510 - Publications	600.00	0.00	0.00	600.00
72515 - Print Media	0.00	- 57.69	0.00	- 57.69
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	26,000.00	0.00	26,000.00
73107 - Rent - Meeting Rooms	0.00	1,200.00	0.00	1,200.00
74120 - Capacity Assessment	0.00	8,882.83	0.00	8,882.83
74210 - Printing and Publications	0.00	5,000.00	0.00	5,000.00
74510 - Bank Charges	0.00	1,819.10	0.00	1,819.10
75105 - Facilities & Admin - Implement	0.00	20,130.57	0.00	20,130.57
75705 - Learning costs	23,083.78	6,181.55	0.00	29,265.33
75709 - Learning - training of counter	25,150.00	0.00	0.00	25,150.00
Total for Fund 30000	72,071.78	235,638.03	0.00	307,709.81

Total for Activity ACTIVITY4 72,071.78 235,638.03 0.00 307,709.81

Activity : ACTIVITY5 (Gender mainstreaming)

Fund : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	66,963.24	0.00	66,963.24
71305 - Local Consult.-Sht Term-Tech	0.00	49,500.00	0.00	49,500.00
71615 - Daily Subsistence Allow-Intl	5,800.00	0.00	0.00	5,800.00
71620 - Daily Subsistence Allow-Local	8,190.00	3,000.00	0.00	11,190.00
72130 - Svc Co-Transportation Services	0.00	2,608.00	0.00	2,608.00
72220 - Furniture	2,000.00	0.00	0.00	2,000.00
72315 - Food & Textile Products	20,400.00	0.00	0.00	20,400.00
72505 - Stationery & other Office Supp	4,480.00	0.00	0.00	4,480.00
74210 - Printing and Publications	0.00	7,000.00	0.00	7,000.00
74510 - Bank Charges	0.00	1,602.87	0.00	1,602.87
74710 - Land Transport	2,700.00	0.00	0.00	2,700.00
75105 - Facilities & Admin - Implement	0.00	13,539.71	0.00	13,539.71
75705 - Learning costs	8,040.00	0.00	0.00	8,040.00
75709 - Learning - training of counter	9,340.00	0.00	0.00	9,340.00
75711 - TrnWrkshp&Conf - Stipends	0.00	1,800.00	0.00	1,800.00
Total for Fund 30000	60,950.00	146,013.82	0.00	206,963.82
Total for Activity ACTIVITY5	60,950.00	146,013.82	0.00	206,963.82

Project id : 00085379 Institutional Capacity Develop	Period : Jan-Dec (2017)
Output # : 00096643 SOM Capacity Development (SIP)	Impl. Partner : 99999 UNDP
	Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : ACTIVITY6 (Aid Coord dev planning & M&E)				
Fund : 04000 (Core Programme, UNU Centre)				
71205 - Intl Consultants-Sht Term-Tech	0.00	- 19,503.00	0.00	- 19,503.00
Total for Fund 04000	0.00	- 19,503.00	0.00	- 19,503.00
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	331,652.43	0.00	331,652.43
71305 - Local Consult.-Sht Term-Tech	130,115.00	865,872.22	0.00	995,987.22
71310 - Local Consult.-Short Term-Supp	28,250.00	79,150.00	0.00	107,400.00
71605 - Travel Tickets-International	13,188.00	3,696.08	0.00	16,884.08
71610 - Travel Tickets-Local	0.00	22,789.00	0.00	22,789.00
71615 - Daily Subsistence Allow-Intl	9,930.00	10,656.35	0.00	20,586.35
71620 - Daily Subsistence Allow-Local	0.00	15,011.20	0.00	15,011.20
71630 - Shipment	0.00	188.91	0.00	188.91
71635 - Travel - Other	27,237.00	9,759.28	0.00	36,996.28
72105 - Svc Co-Construction & Engineer	0.00	56,794.54	0.00	56,794.54
72120 - Svc Co-Trade and Business Serv	0.00	36,541.25	0.00	36,541.25
72125 - Svc Co-Studies & Research Serv	0.00	0.00	0.00	0.00
72130 - Svc Co-Transportation Services	46,022.71	417.29	0.00	46,440.00
72145 - Svc Co-Training and Educ Serv	17,183.82	- 9,708.11	0.00	7,475.71
72215 - Transportation Equipment	0.00	150.00	0.00	150.00
72311 - Fuel, petroleum and other oils	6,800.00	0.00	0.00	6,800.00
72315 - Food & Textile Products	39,946.00	- 1,690.00	0.00	38,256.00
72370 - Security related goods and mat	41,085.00	0.00	0.00	41,085.00
72402 - Building Maintenance	0.00	32,780.00	0.00	32,780.00
72440 - Connectivity Charges	7,744.41	0.00	0.00	7,744.41
72445 - Common Services-Communications	6,500.00	49.50	0.00	6,549.50
72505 - Stationery & other Office Supp	2,869.64	5,480.00	0.00	8,349.64
72510 - Publications	9,000.00	22,363.16	0.00	31,363.16
73105 - Rent	0.00	1,017.50	0.00	1,017.50
73110 - Custodial & Cleaning Services	13,000.00	0.00	0.00	13,000.00
73125 - Common Services-Premises	0.00	34,254.46	0.00	34,254.46
74105 - Management and Reporting Svcs	0.00	0.00	0.00	0.00
74120 - Capacity Assessment	0.00	11,500.00	0.00	11,500.00
74210 - Printing and Publications	100.00	11,000.00	0.00	11,100.00
74225 - Other Media Costs	11,262.00	0.00	0.00	11,262.00
74510 - Bank Charges	2,656.44	21,194.76	0.00	23,851.20
74525 - Sundry	980.00	0.00	0.00	980.00
74710 - Land Transport	1,080.00	0.00	0.00	1,080.00
75105 - Facilities & Admin - Implement	0.00	152,310.34	0.00	152,310.34
75705 - Learning costs	129,678.00	56,456.00	0.00	186,134.00
75709 - Learning - training of counter	9,578.77	463.19	0.00	10,041.96
75710 - Participation of counterparts	0.00	616.00	0.00	616.00
75711 - TrnWrkshp&Conf - Stipends	0.00	3,200.00	0.00	3,200.00
76135 - Realized Gain	0.00	- 0.86	0.00	- 0.86
Total for Fund 30000	554,206.79	1,773,964.49	0.00	2,328,171.28



Combined Delivery Report by Activity

Project Id : 00085379 Institutional Capacity Develop
Output # : 00096643 SOM Capacity Development (SIP)
Period : Jan-Dec (2017)
Impl. Partner : 99999 UNDP
Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Activity ACTIVITY6	554,206.79	1,754,461.49	0.00	2,308,668.28
Activity : ACTIVITY7 (Project Management)				
Fund : 04000 (Core Programme, UNU Centre)				
72425 - Mobile Telephone Charges	0.00	55.64	0.00	55.64
74510 - Bank Charges	0.00	0.97	0.00	0.97
Total for Fund 04000	0.00	56.61	0.00	56.61
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	153,213.21	0.00	153,213.21
61310 - Post Adjustment - IP Staff	0.00	58,221.07	0.00	58,221.07
62305 - Dependency Allowances-IP Staff	0.00	21,185.82	0.00	21,185.82
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	50,476.22	0.00	50,476.22
62315 - Contrib. to medical, social in	0.00	4,099.40	0.00	4,099.40
62320 - Mobility, Hardship, Non-remova	0.00	42,595.80	0.00	42,595.80
62335 - Hazard Duty Station Allow-IP	0.00	34,121.63	0.00	34,121.63
62340 - Annual Leave Expense - IP	0.00	4,640.97	0.00	4,640.97
63250 - Reimb for Med Costs (GS)	0.00	25.00	0.00	25.00
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	58,636.11	0.00	58,636.11
63335 - Home Leave Trvl & Allow-IP Stf	0.00	4,547.95	0.00	4,547.95
63365 - Special Oper Living Allow-IP	0.00	35,070.11	0.00	35,070.11
63530 - Contribution to EOS Benefits	0.00	7,928.82	0.00	7,928.82
63535 - Contribution to Security	0.00	13,214.70	0.00	13,214.70
63540 - Contribution to Training	0.00	1,691.47	0.00	1,691.47
63545 - Contribution to ICT	0.00	3,171.56	0.00	3,171.56
63550 - Contributions to MAIP	0.00	528.60	0.00	528.60
63555 - Contribution to UN JFA	0.00	6,871.66	0.00	6,871.66
63560 - Contributions to Appendix D	0.00	528.60	0.00	528.60
64308 - Appointments-Lump Sum	0.00	7,802.35	0.00	7,802.35
64310 - Separations - IP Staff	0.00	2,960.03	0.00	2,960.03
64397 - Services to projects -CO staff	0.00	295,684.91	0.00	295,684.91
65115 - Contributions to ASHI Reserve	0.00	20,509.15	0.00	20,509.15
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,512.93	0.00	1,512.93
71205 - Intl Consultants-Sht Term-Tech	0.00	32,169.69	0.00	32,169.69
71211 - Intl Consult Security Charge	0.00	954.69	0.00	954.69
71405 - Service Contracts-Individuals	0.00	124,876.72	0.00	124,876.72
71410 - MAIP Premium SC	0.00	254.61	0.00	254.61
71415 - Contribution to Security SC	0.00	6,314.94	0.00	6,314.94
71505 - UN Volunteers-Stipend & Allow	0.00	40,937.15	0.00	40,937.15
71510 - UNV Settling-In-Grant	0.00	2,226.56	0.00	2,226.56
71520 - UNV-Language Allowance	0.00	808.10	0.00	808.10
71525 - UNV-Hazard Pay	0.00	15,322.59	0.00	15,322.59
71530 - UNV-Rest and Recuperation	0.00	12,688.00	0.00	12,688.00
71535 - UNV-Medical Insurance	0.00	2,068.63	0.00	2,068.63
71540 - UNV-Global Charges	0.00	2,500.04	0.00	2,500.04
71541 - UNVs-Contribution to security	0.00	2,253.54	0.00	2,253.54
71545 - UNV-Home Leave Travel & Allowa	0.00	122.59	0.00	122.59
71550 - UNV-Resettlement Allowance	0.00	3,338.08	0.00	3,338.08

Project Id : 00085379 Institutional Capacity Develop		Period :	Jan-Dec (2017)	
Output # : 00096643 SOM Capacity Development (SIP)		Impl. Partner :	99999 UNDP	
		Location :	Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	900.00	0.00	900.00
71590 - UNV Development Effectiveness	0.00	10,269.69	0.00	10,269.69
71605 - Travel Tickets-International	0.00	30,263.55	0.00	30,263.55
71610 - Travel Tickets-Local	0.00	46,395.64	0.00	46,395.64
71615 - Daily Subsistence Allow-Intl	0.00	46,724.09	0.00	46,724.09
71620 - Daily Subsistence Allow-Local	0.00	88,477.95	0.00	88,477.95
71635 - Travel - Other	0.00	43.19	0.00	43.19
72125 - Svc Co-Studies & Research Serv	0.00	1,048.00	0.00	1,048.00
72205 - Office Machinery	0.00	750.00	0.00	750.00
72210 - Machinery and Equipment	0.00	135.00	0.00	135.00
72220 - Furniture	0.00	3,251.00	0.00	3,251.00
72330 - Medical Products	0.00	4,766.49	0.00	4,766.49
72405 - Acquisition of Communic Equip	0.00	329.62	0.00	329.62
72410 - Acquisition of Audio Visual Eq	0.00	1,105.19	0.00	1,105.19
72415 - Courier Charges	0.00	26.15	0.00	26.15
72425 - Mobile Telephone Charges	0.00	1,494.70	0.00	1,494.70
72435 - E-mail-Subscription	0.00	1,583.58	0.00	1,583.58
72440 - Connectivity Charges	0.00	2,763.63	0.00	2,763.63
72445 - Common Services-Communications	0.00	538.84	0.00	538.84
72505 - Stationery & other Office Supp	0.00	1,232.20	0.00	1,232.20
72805 - Acquis of Computer Hardware	0.00	2,530.00	0.00	2,530.00
72815 - Inform Technology Supplies	0.00	4,527.47	0.00	4,527.47
73105 - Rent	0.00	4,890.60	0.00	4,890.60
73125 - Common Services-Premises	0.00	324,162.60	0.00	324,162.60
73216 - Construction Cost	0.00	271.00	0.00	271.00
74510 - Bank Charges	0.00	6,819.54	0.00	6,819.54
74525 - Sundry	0.00	362.50	0.00	362.50
74710 - Land Transport	0.00	30.95	0.00	30.95
75105 - Facilities & Admin - Implement	0.00	120,177.15	0.00	120,177.15
75705 - Learning costs	0.00	13,438.50	0.00	13,438.50
76125 - Realized Loss	0.00	0.23	0.00	0.23
76135 - Realized Gain	0.00	- 0.07	0.00	- 0.07
77305 - Salaries - IP Staff-TA	0.00	11,087.68	0.00	11,087.68
77306 - Appoint-Tk cost-IP Staff-TA	0.00	3,318.00	0.00	3,318.00
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	2,836.50	0.00	2,836.50
77309 - Appoint-shipment-IP Staff-TA	0.00	1,200.00	0.00	1,200.00
77310 - Post Adjustment - IP Staff-TA	0.00	4,220.68	0.00	4,220.68
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	1,055.84	0.00	1,055.84
77320 - Assg hardship & mob allow-TA	0.00	4,201.32	0.00	4,201.32
77345 - Dep Allowances-IP Staff-TA	0.00	3,035.33	0.00	3,035.33
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	901.35	0.00	901.35
77365 - Spec Oper Living Allow-IP-TA	0.00	4,769.83	0.00	4,769.83
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	3,528.17	0.00	3,528.17
77385 - Contribution to Security	0.00	956.79	0.00	956.79
77386 - Contribution to ICT_TA	0.00	229.64	0.00	229.64
77395 - MAIP Premium TA/IP	0.00	38.25	0.00	38.25
77396 - PAYROLL MGT COST RECOVERY	0.00	193.14	0.00	193.14
77397 - Appendix D TA/IP	0.00	38.25	0.00	38.25
Total for Fund 30000	0.00	1,836,993.75	0.00	1,836,993.75
Total for Activity ACTIVITY7	0.00	1,837,050.36	0.00	1,837,050.36



Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrv

Page 7 of 9
Run Time: 05-03-2018 19:03:25

Project Id : 00085379 Institutional Capacity Develop		Period :	Jan-Dec (2017)	
Output # : 00096643 SOM Capacity Development (SIP)		Impl. Partner :	99999 UNDP	
		Location :	Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Output : 00096643	727,228.57	4,560,780.34	0.00	5,288,008.91
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Project Total :	727,228.57	4,560,780.34	0.00	5,288,008.91
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Ian Murphy
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB
14 August 2018

MOORE STEPHENS



Signed By :

Digitally signed by Francis Luwangwa
DN: cn=Francis Luwangwa, o=UNDP
Somalia, ou=CD-SIP,
email=francis.luwangwa@undp.org,
c=US
Date: 2018.03.07 09:22:12 +03'00'

Date :

Signed By :

Digitally signed by George Conway
DN: cn=George Conway, o=UNDP,
ou=UNDP Somalia,
email=george.conway@undp.org,
c=SO
Date: 2018.03.08 15:36:47 +03'00'

Date :

08 MARCH 2018
Signed by: GEORGE CONWAY
COUNTRY DIRECTOR
UNDP SOMALIA



Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrb

Page 8 of 9
Run Time: 05-03-2018 19:03:27

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2017)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00096643

Project Id : ALL	Period : Jan-Dec (2017)
Output # : ALL	Impl. Partner :
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
46801 - Somalia - Central	0.00	1,020,986.72	0.00	1,020,986.72
46821 - Somalia/SO/Garowe	0.00	2,803.40	0.00	2,803.40
46824 - North East Somalia	413,081.62	970,572.14	0.00	1,383,653.76
46825 - South Central Somalia	314,146.95	2,566,418.08	0.00	2,880,565.03



Funds Utilization

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2017)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00096643

Project/Award: 00085379 Institutional Capacity Develop

Period : As Of Dec31,2017

Output #	00096643	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			45,660.98
Undepreciated Fixed Assets			2,598.20
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			711,560.42

Annex 2: Statement of Assets and Equipment

AM In Service Report

UN Develo| Page 1 of 11

Report ID: UNAM600 Run Time: 28-02-2018 14:02:34

Business U SOM10 Country: Category: In Service

Operating I SOM Department Impl Agenc Donor:

Business ur Operating I Asset ID Profile ID Description

SOM10 SOM 2204 ITC5 Kyocera Taskalfa-T300i

Project Typ All

Amount

>=

0 As of Date:

12/31/2017

Fund Code Project:

Profile ID:

TAG Numb Serial Number

Model

Location

Acquisition Date

In Service Date

Cost,USD

Net Book Valu Quantity

Department Impl Agenc Donor

Project

Fund code

118788 QZK2723388

TASKA ALFA

SOMMOG1100

12/19/2012

12/19/2012

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2,598.20

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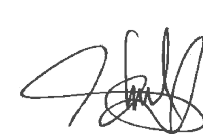
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96643

30000

2,598.20




Signed by: Ahmad Alhammad
Assistant Country Director
UNDP Somalia

Date: 29 JUNE 2018



Ian Murphy
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB
14 August 2018

MOORE STEPHENS

Annex 3: Audit finding priority ratings

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. Failure to take action could result in negative consequences for UNDP.
Low	Action is desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the audit team directly with the Office management, either during the exit meeting or through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in this report.