



**AUDIT**

**OF**

**UNDP HAITI**

**APPUI AU PROCESSUS ELECTORAL**  
**(Directly Implemented Project No. 76471, Output No. 87841)**

**Report No.1978**

**Issue Date: 23 July 2018**

## Report on the Audit of UNDP Haiti Appui au Processus Electoral (Project No. 76471, Output No. 87841) Executive Summary

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 7 to 15 May 2018, conducted an audit of Appui au Processus Electoral (Project No. 76471, Output No. 87841) (the Project), which is directly implemented and managed by the UNDP Country Office in Haiti (the Office). The last audit of the Project was conducted by OAI through the firm in 2017 and covered project expenses from 1 January to 31 December 2016.

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 statement<sup>1</sup> 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) or expenses of other United Nations agencies. 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 submitted by the audit firm, the results are summarized in the table below:

Project Expenses*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
9,168	Unmodified**	49	Unmodified

\*Expenses recorded in the Combined Delivery Report were \$9.5 million. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country (\$0.4 million).

\*\*Unmodified = unqualified or clean opinion

The audit did not result in any recommendations.

### Implementation status of previous OAI audit recommendations: Report No. 1836 (27 July 2017).

Total recommendations: 3

Implemented: 2

In progress: 1

The outstanding recommendation is related to enhancing controls over the approval of invoices and the recovery of an overpayment to a vendor amounting to \$4,448.

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

### Management comments and action plan

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



Antoine Khoury  
Officer-in-Charge  
Office of Audit and Investigations

**UNITED NATIONS DEVELOPMENT PROGRAMME  
(UNDP)  
AUDIT REPORT**

**FINAL**

**FINANCIAL AUDIT OF THE UNDP DIRECTLY  
IMPLEMENTED (DIM) PROJECT**  
**Appui au Processus Electoral**

Output name:	Opérations électorales
UNDP Country Office:	Haiti
Atlas Project ID:	76471
Atlas Output ID:	87841
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 “Appui au Processus Electoral” (Support to the Electoral Process, Project ID 76471 and Output ID 87841 (the project), directly implemented by UNDP Haiti (the Office) for the year ended 31 December 2017. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI). The project under audit closed on 31 December 2017 and many of the project staff had left and as such were not available to participate in the audit.

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

<b>Project Financial Position</b>	Unmodified
<b>Statement of Fixed Assets</b>	Unmodified
<b>Statement of Cash Position</b>	Not applicable

We did not raise any findings as a result of our audit.

The project was audited in the prior year and the implementation status of the recommendations is as follows:

No.	Title	Summary of observation	Summary of recommendation	Recommendation implemented?
1	Expenditure recorded but activities not completed	As part of transaction HTI10-00095699-1-1-ACCR-DST, the supplier charged the Office for 500 meals per day for the period 26 October 2015 to 11 November 2015, but only 430 meals per day were actually delivered as per the receipt notes verified. As a result, the UNDP DIM Project was overcharged by HTG 294,000 (\$ 4,448).	We recommend that the Office improves their controls over the approval of invoices. Specifically, the person who authorizes the invoice must ensure that the invoice agrees with the actual goods delivered or the service provided.	<b>Partially Implemented.</b> The supplier had committed to repay the amount on August 31, 2017. However, the amount is still not refunded despite two reminder letters which remained unanswered.
2	Statement of fixed assets overstated	The project's statement of assets and equipment shows a cost value of \$ 82,712, and a net book value of \$ 59,033. The cost value of one asset, a printer Phaser 6180MFP/DN purchased in 2016, was shown as \$ 3,613. However, the purchase value indicated by the vendor's invoice was \$ 2,293, a difference of \$ 1,320. As such, the statement of assets and equipment is overstated by \$ 1,320.	Assets should be recorded in the statement of assets and equipment at their total purchase value and depreciation charges based on this value. Project financial statements should be periodically reviewed	<b>Implemented</b>

			and approved to ensure their completeness and accuracy.	
3	Works contract procedures not followed	<p>A construction firm was contracted in 2015 to perform rehabilitation work on the SONAPI building, which was meant to accommodate the Tabulation Centre. The amount of the initial contract was \$ 387,943. Some payments under this contract were made in 2016.</p> <p>At the end of the rehabilitation work, the CEP director asked the firm to perform additional work that was not initially foreseen in the technical specification, or in the cost estimate. The additional work was for the modification of doors, windows, internal partitioning and cable installation.</p> <p>The construction firm issued an additional invoice for \$ 13,007 for this work.</p> <p>We noted the following issues with the transaction:</p> <ul style="list-style-type: none"> <li>• The appointed supervision firm was not consulted and no Change Order was approved or issued;</li> <li>• No addendum to the initial contract was made;</li> <li>• The construction firm had submitted a quotation for the additional work, but this quotation was not assessed;</li> <li>• The additional work was not supervised by a technical expert and therefore there is no</li> <li>• guarantee that the work was completed to the specifications required; and</li> <li>• No final acceptance certificate was received for the finalization of the construction work.</li> </ul> <p>We observed details of finalization in the meeting minutes, although this document still indicated that staff had some reservations over the work performed. There is a risk that if the work performed was not completed in accordance with specifications, there could be a financial impact in the future.</p>	<p>The Office should have ensured that a proper addendum to the contract was issued, and that this additional work was authorized and supervised by the supervision company.</p> <p>The Final Acceptance Certificate must be issued in order to start the maintenance period and to trigger the insurance cover.</p>	<b>Implemented.</b> Procedures have been strengthened.



Mark Henderson  
Partner

Moore Stephens LLP  
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16 July 2018

MOORE STEPHENS

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# 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 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 project as at 31 December 2017.

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

The financial audit was conducted in accordance with 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 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 Office in Haiti.

## AUDIT OPINIONS

### Independent Auditor's Report to UNDP – Appui au Processus Electoral

#### 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 76471 "Appui au Processus Electoral" output ID 87841, for the period from 1 January 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 \$ 9,546,367.62, is comprised of expenditure directly incurred by the UNDP Office in Haiti for an amount of \$ 9,168,364.13 and expenditure of \$ 378,003.49 comprising reversals of accruals and other adjustments posted by UNDP headquarters. Our audit only covered the expenditure directly incurred by the UNDP Office in Haiti of \$ 9,168,364.13.

#### **Unmodified opinion**

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of \$ 9,168,364.13 directly incurred by the UNDP Office in Haiti and charged to the project for the period from 1 January 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. 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.



Mark Henderson  
Partner

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16 July 2018

MOORE STEPHENS

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## Independent Auditor's Report to UNDP – Appui au Processus Electoral

### 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 00076471 "Appui au Processus Electoral" output ID 00087841 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 "Appui au Processus Electoral" amounting to \$ 49,016.56, 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 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.



Mark Henderson  
Partner

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150 Aldersgate Street  
London EC1A 4AB

16 July 2018

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## Independent Auditor's Report to UNDP – Appui au Processus Electoral

### Statement of Cash Position

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

We noted that the UNDP project “Appui au Processus Electoral” did not have a dedicated bank account for the DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.



## **Annexes**

### **Annex 1: Combined Delivery Report**



**Selection Criteria :**

Business Unit : HT110  
Period : Jan-Dec (2017)  
Selected Project Id : 00076471  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project Id : 00076471	Appui au Processus Electoral	Period : Jan-Dec (2017)
Output # : 00087841	Opérations électorales	Impl. Partner : 99999 UNDP
		Location : Haiti
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

Dept: 50801 (Haiti - Central)

Fund : 30000 (PROGRAMME COST SHARING)

63340 - Proc trips/Rest & Recup-IP Stf	0.00	1,136.50	0.00	1,136.50
63515 - Security-related Costs	0.00	3,754.41	0.00	3,754.41
75105 - Facilities & Admin - Implement	0.00	391.27	0.00	391.27

Total for Fund 30000	0.00	5,282.18	0.00	5,282.18
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Fund : 30071 (Programme Cost Sharing GOV1)

74725 - Other L.T.S.H.	0.00	4,982.57	0.00	4,982.57
75105 - Facilities & Admin - Implement	0.00	149.48	0.00	149.48

Total for Fund 30071	0.00	5,132.05	0.00	5,132.05
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Total for Dept : 50801	0.00	10,414.23	0.00	10,414.23
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Dept: 50804 (Haiti - Dem. Governance)

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	140,552.89	0.00	140,552.89
61310 - Post Adjustment - IP Staff	0.00	46,974.02	0.00	46,974.02
62305 - Dependency Allowances-IP Staff	0.00	15,150.85	0.00	15,150.85
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	44,787.97	0.00	44,787.97
62315 - Contrib. to medical, social in	0.00	6,375.98	0.00	6,375.98
62320 - Mobility, Hardship, Non-remova	0.00	23,113.83	0.00	23,113.83
62330 - Rental Supplements - IP Staff	0.00	12,386.93	0.00	12,386.93
62340 - Annual Leave Expense - IP	0.00	14,638.36	0.00	14,638.36
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	28,917.69	0.00	28,917.69
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,620.80	0.00	2,620.80
63340 - Proc trips/Rest & Recup-IP Stf	0.00	7,936.40	0.00	7,936.40
63350 - Reimb. of Income Tax-IP Staff	0.00	831.21	0.00	831.21
63365 - Special Oper Living Allow-IP	0.00	20,629.31	0.00	20,629.31
63515 - Security-related Costs	0.00	13,870.00	0.00	13,870.00
63520 - Personal Security Measures	0.00	11,450.00	0.00	11,450.00
63530 - Contribution to EOS Benefits	0.00	9,087.12	0.00	9,087.12
63535 - Contribution to Security	0.00	11,240.76	0.00	11,240.76
63540 - Contribution to Training	0.00	2,115.91	0.00	2,115.91
63545 - Contribution to ICT	0.00	3,967.34	0.00	3,967.34
63550 - Contributions to MAIP	0.00	661.23	0.00	661.23
63555 - Contribution to UN JFA	0.00	8,595.80	0.00	8,595.80
63560 - Contributions to Appendix D	0.00	661.23	0.00	661.23
64310 - Separations - IP Staff	0.00	3,702.84	0.00	3,702.84
64397 - Services to projects -CO staff	0.00	16,873.98	0.00	16,873.98



Project Id : 00076471 Appui au Processus Electoral		Period :	Jan-Dec (2017)	
Output # : 00087841 Operations electorales		Impl. Partner :	99999 UNDP	
		Location :	Haïti	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
65115 - Contributions to ASH! Reserve	0.00	18,072.91	0.00	18,072.91
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,770.45	0.00	1,770.45
71165 - MIP Conits UN agy NOT adm UNDP	0.00	0.00	0.00	0.00
71205 - Intl Consultants-Sht Term-Tech	0.00	273,077.50	0.00	273,077.50
71210 - Intl Consultants-Sht Term-Supp	0.00	0.00	0.00	0.00
71211 - Intl Consult Security Charge	0.00	9,501.24	0.00	9,501.24
71305 - Local Consult-Sht Term-Tech	0.00	53,704.33	0.00	53,704.33
71360 - Local Consult-Security	0.00	2,062.82	0.00	2,062.82
71405 - Service Contracts-Individuals	0.00	146,836.99	0.00	146,836.99
71410 - MAIP Premium SC	0.00	280.06	0.00	280.06
71415 - Contribution to Security SC	0.00	4,762.50	0.00	4,762.50
71505 - UN Volunteers-Stipend & Allow	0.00	4,437.26	0.00	4,437.26
71520 - UNV-Language Allowance	0.00	100.00	0.00	100.00
71525 - UNV-Hazard Pay	0.00	1,000.00	0.00	1,000.00
71535 - UNV-Medical Insurance	0.00	311.29	0.00	311.29
71540 - UNV-Global Charges	0.00	305.62	0.00	305.62
71541 - UNVs-Contribution to security	0.00	188.58	0.00	188.58
71545 - UNV-Home Leave Travel & Allowa	0.00	16.00	0.00	16.00
71550 - UNV-Resettlement Allowance	0.00	400.00	0.00	400.00
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	1,800.00	0.00	1,800.00
71590 - UNV Development Effectiveness	0.00	1,198.00	0.00	1,198.00
71605 - Travel Tickets-International	0.00	25,966.00	0.00	25,966.00
71615 - Daily Subsistence Allow-Intl	0.00	78,359.27	0.00	78,359.27
71620 - Daily Subsistence Allow-Local	0.00	32,896.62	0.00	32,896.62
71625 - Daily Subsist Allow-Mtg Partic	0.00	138,347.66	0.00	138,347.66
71630 - Shipment	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	152.00	0.00	152.00
71810 - Contractual Svcs-indiv ImpPtnr	0.00	4,393.45	0.00	4,393.45
72120 - Svc Co-Trade and Business Serv	0.00	9,436.50	0.00	9,436.50
72126 - Svc Co-Security blast assessme	0.00	49,484.58	0.00	49,484.58
72205 - Office Machinery	0.00	125,760.00	0.00	125,760.00
72210 - Machinery and Equipment	0.00	115,198.03	0.00	115,198.03
72215 - Transporation Equipment	0.00	42,731.66	0.00	42,731.66
72220 - Furniture	0.00	2,821.16	0.00	2,821.16
72305 - Agri & Forestry Products	0.00	0.00	0.00	0.00
72311 - Fuel, petroleum and other oils	0.00	7,968.65	0.00	7,968.65
72320 - Wood & Paper Products	0.00	0.00	0.00	0.00
72370 - Security related goods and mat	0.00	434.90	0.00	434.90
72399 - Other Materials and Goods	0.00	5,195.57	0.00	5,195.57
72405 - Acquisition of Communic Equip	0.00	586.25	0.00	586.25
72406 - Security communication equipme	0.00	109.48	0.00	109.48
72425 - Mobile Telephone Charges	0.00	7,114.69	0.00	7,114.69
72430 - Postage and Pouch	0.00	34.59	0.00	34.59
72440 - Connectivity Charges	0.00	29,451.57	0.00	29,451.57
72505 - Stationery & other Office Supp	0.00	35,642.34	0.00	35,642.34
72515 - Print Media	0.00	4,887.29	0.00	4,887.29
72805 - Acquis of Computer Hardware	0.00	12,804.97	0.00	12,804.97
72810 - Acquis of Computer Software	0.00	2,364.45	0.00	2,364.45
73104 - Leased Building	0.00	40,974.32	0.00	40,974.32
73106 - Leased premises alterations	0.00	2,102.06	0.00	2,102.06
73107 - Rent - Meeting Rooms	0.00	25,002.91	0.00	25,002.91
73110 - Custodial & Cleaning Services	0.00	663.17	0.00	663.17
73120 - Utilities	0.00	6,048.85	0.00	6,048.85
73125 - Common Services-Premises	0.00	28,601.89	0.00	28,601.89



Project Id : 00076471 Appui au Processus Electoral		Period :	Jan-Dec (2017)	
Output # : 00087841 Opérations électorales		Impl. Partner :	99999 UNDP	
		Location :	Haïti	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73405 - Rental & Maint-Other Office Eq.	0.00	2,644.34	0.00	2,644.34
73406 - Maintenance of Equipment	0.00	1,957.69	0.00	1,957.69
73410 - Maint. Oper of Transport Equip	0.00	14,152.24	0.00	14,152.24
73420 - Leased Vehicles	0.00	15,647.11	0.00	15,647.11
74205 - Audio Visual Productions	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	1,226.60	0.00	1,226.60
74220 - Translation Costs	0.00	2,399.40	0.00	2,399.40
74225 - Other Media Costs	0.00	2,345.67	0.00	2,345.67
74505 - Insurance	0.00	2,155.56	0.00	2,155.56
74525 - Sundry	0.00	47.99	0.00	47.99
74530 - Staff Welfare	0.00	960.00	0.00	960.00
74596 - Services to projects -GOE	0.00	14,510.71	0.00	14,510.71
74705 - Port Operation	0.00	- 875.00	0.00	- 875.00
74725 - Other L.T.S.H.	0.00	578,169.79	0.00	578,169.79
75105 - Facilities & Admin - Implement	0.00	178,109.17	0.00	178,109.17
75110 - Facilities & Admin - Services	0.00	1,842.66	0.00	1,842.66
75705 - Learning costs	0.00	48,738.80	0.00	48,738.80
75711 - TrnWrkshp&Conf - Stipends	0.00	9,731.55	0.00	9,731.55
76110 - Foreign Exch Translation Loss	0.00	32.97	0.00	32.97
76125 - Realized Loss	0.00	2,620.92	0.00	2,620.92
76135 - Realized Gain	0.00	- 2,000.18	0.00	- 2,000.18
77630 - Dep Exp Owned - ITC	0.00	1,595.23	0.00	1,595.23
77640 - Dep Exp Owned - F&F	0.00	- 62.69	0.00	- 62.69
77670 - Dep Exp-Hvy Mac & Equip	0.00	1,375.30	0.00	1,375.30
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>2,650,551.99</b>	<b>0.00</b>	<b>2,650,551.99</b>
<b>Fund : 30071 (Programme Cost Sharing GOV1)</b>				
64397 - Services to projects -CO staff	0.00	0.00	0.00	0.00
71205 - Intl Consultants-Sht Term-Tech	0.00	14,533.00	0.00	14,533.00
71211 - Intl Consult Security Charge	0.00	617.65	0.00	617.65
71305 - Local Consult-Sht Term-Tech	0.00	- 385.29	0.00	- 385.29
71605 - Travel Tickets-International	0.00	51,660.38	0.00	51,660.38
71615 - Daily Subsistence Allow-Intl	0.00	13,383.00	0.00	13,383.00
71620 - Daily Subsistence Allow-Local	0.00	25,321.26	0.00	25,321.26
71625 - Daily Subsist Allow-Mtg Partic	0.00	26,723.03	0.00	26,723.03
71810 - Contractual Svcs-indiv ImpPtnr	0.00	2,658,324.08	0.00	2,658,324.08
72120 - Svc Co-Trade and Business Serv	0.00	- 510,690.08	0.00	- 510,690.08
72126 - Svc Co-Security blast assessme	0.00	2,110.52	0.00	2,110.52
72130 - Svc Co-Transportation Services	0.00	- 46,699.68	0.00	- 46,699.68
72210 - Machinery and Equipment	0.00	- 113,711.57	0.00	- 113,711.57
72305 - Agri & Forestry Products	0.00	0.00	0.00	0.00
72399 - Other Materials and Goods	0.00	2,342,186.84	0.00	2,342,186.84
72406 - Security communication equipme	0.00	2,106.77	0.00	2,106.77
72425 - Mobile Telephone Charges	0.00	- 17.32	0.00	- 17.32
72440 - Connectivity Charges	0.00	14,247.48	0.00	14,247.48
72505 - Stationery & other Office Supp	0.00	108.00	0.00	108.00
73104 - Leased Building	0.00	- 4,129.22	0.00	- 4,129.22
73107 - Rent - Meeting Rooms	0.00	7,231.45	0.00	7,231.45
73110 - Custodial & Cleaning Services	0.00	10,400.00	0.00	10,400.00
73120 - Utilities	0.00	16,564.18	0.00	16,564.18
73125 - Common Services-Premises	0.00	114,770.76	0.00	114,770.76
74210 - Printing and Publications	0.00	188.78	0.00	188.78



Project Id : 00076471 Appui au Processus Electoral	Period :	Jan-Dec (2017)	
Output # : 00087841 Opérations électorales	Impl. Partner :	99999 UNDP	
	Location :	Haiti	
	Govt Exp	UNDP Exp	UN Agencies Exp
			Total Exp
74220 - Translation Costs	0.00	0.00	0.00
74510 - Bank Charges	0.00	0.00	0.00
74515 - Claims and Adjustments	0.00	9,037.60	9,037.60
74596 - Services to projects -GOE	0.00	0.00	0.00
74725 - Other L.T.S.H.	0.00	1,767,107.73	1,767,107.73
75105 - Facilities & Admin - Implement	0.00	192,093.84	192,093.84
75711 - TrnWrkshp&Conf - Stipends	0.00	2,138.71	2,138.71
76125 - Realized Loss	0.00	337.27	337.27
76135 - Realized Gain	0.00	-383.40	-383.40
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>6,595,175.77</b>	<b>6,595,175.77</b>
<b>Fund : 30079 (EUROPEAN COMMISSION)</b>			
61305 - Salaries - IP Staff	0.00	55,941.42	55,941.42
61310 - Post Adjustment - IP Staff	0.00	22,227.60	22,227.60
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	18,303.10	18,303.10
62320 - Mobility, Hardship, Non-remova	0.00	9,917.61	9,917.61
63365 - Special Oper Living Allow-IP	0.00	8,775.86	8,775.86
65115 - Contributions to ASHI Reserve	0.00	7,582.39	7,582.39
65135 - Payroll Mgt Cost Recovery ATLA	0.00	643.80	643.80
71205 - Intl Consultants-Sht Term-Tech	0.00	1,300.00	1,300.00
71211 - Intl Consult Security Charge	0.00	5.93	5.93
71405 - Service Contracts-Individuals	0.00	52,538.39	52,538.39
71410 - MAIP Premium SC	0.00	98.36	98.36
71415 - Contribution to Security SC	0.00	1,671.90	1,671.90
71620 - Daily Subsistence Allow-Local	0.00	3,262.00	3,262.00
72126 - Svc Co-Security blast assessme	0.00	9,063.01	9,063.01
72315 - Food & Textile Products	0.00	304.55	304.55
72405 - Acquisition of Communic Equip	0.00	1,384.98	1,384.98
72425 - Mobile Telephone Charges	0.00	1,720.47	1,720.47
72440 - Connectivity Charges	0.00	112,459.04	112,459.04
73120 - Utilities	0.00	-202.29	-202.29
73125 - Common Services-Premises	0.00	3,643.15	3,643.15
73310 - Maint & Licencing of Software	0.00	7,753.36	7,753.36
73420 - Leased Vehicles	0.00	510.00	510.00
74110 - Audit Fees	0.00	32,998.00	32,998.00
74525 - Sundry	0.00	1,203.79	1,203.79
74910 - Gain/Loss Disposal Fixed Asset	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	24,920.61	24,920.61
76110 - Foreign Exch Translation Loss	0.00	-90,705.00	-90,705.00
76125 - Realized Loss	0.00	1.18	1.18
77630 - Dep Exp Owned - ITC	0.00	0.00	0.00
77660 - Dep Exp Owned -Vehicle	0.00	2,902.42	2,902.42
<b>Total for Fund 30079</b>	<b>0.00</b>	<b>290,225.63</b>	<b>290,225.63</b>
<b>Total for Dept : 50804</b>	<b>0.00</b>	<b>9,535,953.39</b>	<b>9,535,953.39</b>
<b>Total for Output : 00087841</b>	<b>0.00</b>	<b>9,546,367.62</b>	<b>9,546,367.62</b>



UN  
DP

UN Development Programme  
Report ID: unglcdrp

Combined Delivery Report By Project

Page 5 of 7  
Run Time: 26-03-2018 19:03:38

Project Id : 00076471 Appui au Processus Electoral	Period :	Jan-Dec (2017)		
Output # : 00087841 Opérations électorales	Impl. Partner :	99999 UNDP		
	Location :	Haiti		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Project Total :	0.00	9,546,367.62	0.00	9,546,367.62

Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

16 July 2018

MOORE STEPHENS

Stephanie Ziebell

Signed By :

Sophie Ziebell, Head of Governance Unit

Date :

24/4/18

Signed By :

Martine Therer

Date :

24-4-2018

Deputy Country Directn /  
Programme

MARTINE THERER







UN  
DIP

UN Development Programme

Report ID: unglodrp

Combined Delivery Report By Project

Page 6 of 7

Run Time: 26-03-2018 19:03:38

Selection Criteria :

Business Unit : HT110

Period : Jan-Dec (2017)

Selected Project Id : 00076471

Selected Fund Code : ALL

Selected Dept. IDs : ALL

Selected Outputs : ALL

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

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
50801 - Haiti - Central	0.00	10,414.23	0.00	10,414.23
50804 - Haiti - Dem. Governance	0.00	9,535,953.39	0.00	9,535,953.39



Funds Utilization

Selection Criteria :

Business Unit : HT110  
Period : Jan-Dec (2017)  
Selected Project Id : 00076471  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project/Award: 00076471 Appui au Processus Electoral

Period : As at Dec 31, 2017

Output #	00087841	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			49,016.56
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			9,130.00

Output #	00089071	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			0.00

## **Annex 2: Statement of Assets and Equipment**

UNDP COUNTRY OFFICE HAITI PROJECT APPUI AU PROCESSUS ELECTORAL ASSETS PHYSICAL VERIFICATION AS OF 31december 2017

DATE OF PHYSICAL COUNT	31-Dec-17
PROJECT DESCRIPTION	ELECTIONS
COUNTRY OFFICE	Haiti

Statement of Asset

Projet Appui au processus Electoral

PID76471- output 00087841

BUSINESS UNIT	OPERATING UNIT	PROFILE ID (electricals, vehicles etc)	LIFE	TAG NUMBER	SERIAL ID	DESCRIPTION	LOCATION (physical)	CUSTODIAN NAME	ACQUISITION DATE	Quantity (should always be 1)	Acquisition Cost	Net Book Value	FUND CODE	Implementing Agent	Donor	PROJECT ID	DEPTID (responsibility)	Activity	PG Ref	Voucher
HTI 10	HTI	Vehicles		000000002117	JTEEB71J307009116	TOYOTA LAND CRUISER HARD TOP	UNDP Musseau Projet Elections	Projet Elections	Novembre 2010	1	34,829.00	16,930.75	30000	1981	00078	00087841	50804	2	7202	48135
HTI 10	HTI	Vehicles		000000002118	JN1TCSY61Z057833	NISSAN PATROL WAGON	UNDP Musseau Projet Elections	Projet Elections	Aout 2011	1	38,500.00	N/A	30000	1981	550	00087841	50804	10	S/O	0004011631 (GL)
HTI 10	HTI	Diesel Generator		000000002031	G80U06023289	Diesel Generator	UNDP Musseau Projet Elections	Projet Elections	Octobre 2013	1	27,505.96	21,660.94	30000	1981	00550 / 12113	00087841	50804	9	S/O	75083
HTI 10	HTI	Digital Sender		00000001649	44265832	Kodak scan Station 500	Musseau Projet Elections	Projet Elections	Septembre 2013	1	1,949.98	893.75	30000	1981	00550	00087841	50804	15	1271273	75367
HTI 10	HTI	A Computer printers		000000002177	LX7-383195	Printers	Musseau Projet Elections	Projet Elections	juin 2015	1	5,921.00	4,342.07	30000	1981	71	00087841	50804	9	89422	15076
HTI 10	HTI	Computer Laptop		000000002296	PC-0G9AH8 16/10	Laptop HP	Musseau Projet Elections	Projet Elections	novembre 2016	1	3,037.50	2,594.53	30000	1981	00550	00087841	50804	9	16316	102280
HTI 10	HTI	Computer Laptop		000000002297	PC-0G9AH7 16/10	Laptop HP	Honduras Projet Elections	Projet Elections	novembre 2016	1	3,037.50	2,594.53	30000	1981	00550	00087841	50804	9	16316	102280

Physical Verification by (Project Staff selected for Inventory Check): Merline Ambroise

Prepared by (Asset Focal Point) Alain Emmanuel

Submitted by (Project Manager)

Cleared by (Team Leader)

Administrative Assistant 05/02/18  
(Asset Focal Point) 05/02/18  
SEKOU B. BANGOR 5/2/18  
DC D-Operation



Mark Henderson

Partner

Moore Stephens LLP  
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16 July 2018

MOORE STEPHENS