



AUDIT

OF

UNDP SENEGAL

PROGRAMME D'URGENCE DE DEVELOPPEMENT COMMUNAUTAIRE (PUDC)
(Directly Implemented Project No. 86871, Output No. 94053)

Report No. 1963

Issue Date: 24 August 2018

Report on the Audit of UNDP Senegal
Programme d'urgence de Développement Communautaire (Project No. 86871, Output No. 94053)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 7 to 18 May 2018, conducted an audit of *Programme d'Urgence de Développement Communautaire* (Project No. 86871, Output No. 94053) (the Project), which is directly implemented and managed by the UNDP Country Office in Senegal (the Office). The last audit of the Project was conducted by OAI through Moore Stephens LLP in 2017 and covered project expenditure 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 statement¹ as of 31 December as well as Statement of Assets as and Statement of Cash Position 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 Centers and UNDP Headquarters) or expenses of other United Nations agencies.

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

Overall audit rating

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

Project Expenses*			Project Assets		Cash****	
Amount (in \$ '000)	Opinion	NFM*** (in \$ '000)	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
65,302	Modified**	37,803	351	Unmodified	2,628	Unmodified

*Expenses recorded in the Combined Delivery Report were \$67.2 million. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country (\$1.3 million) and expenses incurred by the "responsible party" (\$0.6 million).

**Modified = qualified, adverse or disclaimer opinion.

***NFM = Net Financial Misstatement.

****XOF 1,443,057,470 converted to US dollars using UN exchange rate.

At the time this audit report was being issued, OAI was investigating complaints relating parties involved with the Project.

Key recommendations: Total = 3, high priority = 2

The three recommendations aim to ensure compliance with legislative mandates, regulations and rules, policies and procedures.

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.

The two high priority recommendations aim to ensure that future government cost-sharing agreements include a schedule of payments and are signed by both parties and the need for the Office to establish an override policy that adheres to existing policies and that is fully implemented, as and when the need arises.

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. Both high (critical) recommendations are presented below:

Financial agreement with donor not sufficiently formalized (Issue 1)	The directly implemented project had a total budget of \$224.6 million and the Office initiated activities in the absence of a duly signed donor agreement as well as in the absence of a sufficiently detailed schedule of payments. The funding from the donor was not received on a predictable and regular basis, giving rise to unfunded commitments held by the Office of \$52.5 million at the end of December 2017. In 2018, a payment of \$14.7 million was received from the donor. In addition, an agreement was reached to transfer the project's commitments and assets to the donor, as of end June 2018. The balance of the Office's unfunded commitments as of end of June 2018 stood at \$43.3 million.
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Recommendation: The Office should pursue its ongoing efforts to transfer all assets and liabilities to the donor and ensure that future agreements with the donor should be duly signed by both parties and a sufficiently established schedule of payments is properly established.

Non-compliance with budget override policy (Issue 2)	The Office had established its own budget override policy in July 2016, which was not fully compliant with UNDP policies and guidelines. The delays in the receipt of funds from the donor gave rise to financial commitments that could not be paid by the Office. The commitments went unnoticed because the Office did not implement its budget override policy and did not record and keep track of these commitments in the Atlas system. In late 2017, the Chief Financial Officer instructed the Office to take the exceptional measure of using the budget override functionality in the Atlas system and fully record all of its commitments, even if funds were not available to cover them. This resulted in an amount of unfunded financial commitments at the end of December 2017 of \$52.5 million.
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Recommendation: The Office should establish its own override policy that is fully compliant with UNDP policies and guidelines and, as and when necessary, the Office should duly implement this policy.

Implementation status of previous OAI audit recommendations: Report No. 1818, issued on 18 August 2017.

Total recommendations: 7

Implemented: 6

In progress: 1

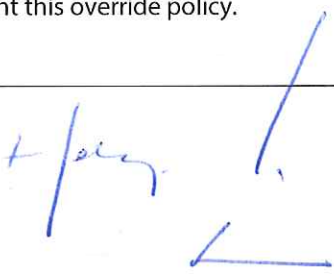
The outstanding recommendation related to seeking advice from tax authorities regarding withholding and paying taxes to the Government.

Management comments and action plan

The Resident Representative has reviewed the audit recommendations and commented on them as shown in the audit report.

For recommendation no. 1, the Resident Representative expressed disagreement with the qualified opinion and referred to an earlier audit report issued by OAI on 19 January 2018 (audit report No. 1895). OAI wishes to clarify that this audit was not a financial audit and it resulted in an opinion on the overall management of such agreements in UNDP. It did not include a financial audit opinion on the financial situation of the Project as it did not solely focus on same. With due considerations to the materiality and nature of the audit finding No. 1, the qualified audit opinion is in line with International Accounting Standards.

In respect of recommendation no. 2, OAI wishes to clarify that the actions required are twofold: (a) the Office needs to establish its own override policy and ensure that it is fully compliant with UNDP policies and guidelines; and (b) as and when it becomes necessary, the Office should duly implement this override policy.



Helge S. Osttveiten
Director
Office of Audit and Investigations

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

Final

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

**Programme d'Urgence de Développement
Communautaire (PUDC)**

Output name:	PUDC
UNDP Country Office:	Senegal
Atlas Project ID:	86871
Atlas Output ID:	94053
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 'Programme d'Urgence de Développement Communautaire' (PUDC) (Project ID 86871 and Output ID 94053) (the project), directly implemented by UNDP Senegal ('the Office') 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	Qualified
Statement of Fixed Assets	Unmodified
Statement of Cash Position	Unmodified

As a result of our audit, we have raised three audit findings with a net financial impact totalling \$ 47,506.06 as summarised in the table below. The issues raised in finding 1 mean that there is uncertainty surrounding whether the project can meet its financial obligations and whether it will be completed.

No.	Title	Priority	Net financial impact \$
1	Financial arrangements with donor not sufficiently formalized	High	-
2	Non-compliance with budget override policy	High	-
3	Transaction recorded twice	Medium	47,506.06
Total			47,506.06

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	Incorrect statement of assets	Two vehicles and two laptops for a total value of \$ 58,501.53 were removed from the asset report but the change was not reflected in Atlas. In addition, two servers were purchased for \$ 38,819.80 but were not included in the asset report. Financial impact \$ (18,686.73).	Reconcile the statement of assets and Atlas and ensure disposals and additions are reflected immediately.	Implemented
2	Discrepancies between days worked and days paid (finding also raised in 2016 audit report)	There were inconsistencies between the number of days worked and those paid for consultants. Financial impact \$ 7,847.25.	Consultants should be paid according to the number of days actually worked. Improve the verification of timesheets.	Implemented
3	Insufficient supporting documentation for an executing partner	A project partner was not subject to a micro-evaluation. Supporting documents contained signatures that were not genuine. Financial impact \$ 32,699.73.	Each partner should be subject to a micro-evaluation. The partner should be investigated.	Implemented

4	Non-efficient use of programme resources	The programme hired cars on several occasions while it owned 12 vehicles that were not used for long periods. Two laptops were lost.	Rationalize the use of vehicles. The loss of laptops should be reported and security improved.	Implemented
5	BRS tax not withheld on payments	BRS tax was not withheld on payments to non-residents.	Seek advice from tax authorities regarding the modalities of withholding taxes and the payment to the government.	Not implemented
6	Advance payment not fully covered by a bank guarantee	There were two instances where advance payments were not fully covered by bank guarantees.	Advance payments should be fully covered by bank guarantees.	Implemented
7	Insufficient follow-up of fuel (recommendation raised in 2016, partly implemented in 2017)	Material variations in fuel consumption were not formalized in a document	Formalize the follow-up of fuel	Implemented



Mark Henderson
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23 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 that 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 International Standards on 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 related 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 - Programme d'Urgence de Développement Communautaire (PUDC)

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 86871 'Programme d'Urgence de Développement Communautaire' (PUDC) output ID 94053, 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 \$ 67,222,070.05, is comprised of expenditure directly incurred by the UNDP Country Office in Senegal for an amount of \$ 65,302,061.31, expenditure of \$ 573,096.86 recorded under the government column of the CDR, international payroll expenditure of \$ 1,337,779.55 processed and approved by another UNDP office and travel and related payments totalling \$ 9,132.33 processed and approved by another UNDP office. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Senegal of \$ 65,302,061.31. The Funds Utilization statement included commitments of \$ 52,542,519.13, which were covered by our audit.

Qualified opinion

In our opinion, except for the effects of the matter described in the basis for opinion section of our report, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of \$ 65,302,061.31 directly incurred by the UNDP Country Office in Senegal and charged to the project for the period from 1 January to 31 December 2017 and the balance of commitments as at 31 December 2017 of \$ 52,542,519.13 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

The project's financial arrangements with the donor were not sufficiently formalised, causing project payments to be received on an irregular basis (see Finding 1) and causing significant committed expenditure to be recorded outside of Atlas (see Finding 2). Funding from the project donor had not been received as at 31 December 2017 to support the commitments balance of \$ 52,542,519.13 at that date.

As at 29 June 2018, only \$ 14,739,099 in further funding had been received meaning that \$ 37,803,420 of the commitments at 31 December 2017 remained without funding in place to enable them to be paid. There is therefore uncertainty surrounding whether the project can meet its financial obligations and whether it will be completed.

These observations are deemed to be material matters of non-compliance with the relevant regulations, rules, policies and procedures of UNDP.

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 taken together, they could reasonably be expected to influence the economic decisions of users taken based on 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.



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23 August 2018

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Independent Auditor's Report to UNDP - Programme d'Urgence de Développement Communautaire (PUDC)

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 ID 86871 'Programme d'Urgence de Développement Communautaire' (PUDC), output ID 94053 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 ID 86871 'Programme d'Urgence de Développement Communautaire' (PUDC), output ID 94053 amounting to \$ 351,287.83 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 taken together, 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
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23 August 2018

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Independent Auditor's Report to UNDP - Programme d'Urgence de Développement Communautaire (PUDC)

Statement of Cash Position

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

We have audited the accompanying Statement of Cash Position of the UNDP project ID 86871 'Programme d'Urgence de Développement Communautaire' (PUDC) output ID 94053 as at 31 December 2017.

Unmodified Opinion

In our opinion, the attached Statement of Cash Position presents fairly, in all material respects, the cash and bank balance of the UNDP project ID 86871 'Programme d'Urgence de Développement Communautaire' (PUDC) output ID 94053 amounting to XOF 1,443,057,470.00 (\$ 2,628,472.10) 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 Cash Position and other financial records for the project's activities and for such internal control as management determines is necessary to enable the preparation of the Statement of Cash Position to be 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 Cash Position 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 taken together, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement of Cash Position.

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 Cash Position, 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 project'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.



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23 August 2018

MOORE STEPHENS

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: Financial arrangements with donor not sufficiently formalized												
<p>Observation:</p> <p>UNDP POPP on Non-Core Contributions 'Programme Country Government Cost Sharing' states that 'The signed Project Document [or the Country Programme Action Plan (CPAP) and Annual Work Plan, together with a schedule of payments and a budget reflecting the cost-sharing elements, constitutes the legal agreement between UNDP and the programme country government. However, at the government's request, an additional financing agreement may be concluded, using the standard text in the Model UNDP Programme Country Government Cost-Sharing Agreement.'</p> <p>Formalizing project payments</p> <p>The first project document between the Office and the [REDACTED] was signed on 5 February 2015, but its schedule of payments (part IV) lacked sufficient detail, stating only that XOF 32 billion (approximately \$ 58 million) of a total amount of XOF 113 billion (approximately \$ 206 million) would be paid in 2015 and the remainder in 2016, rather than setting specific payment dates and payment amounts. It also stated that 'UNDP should ensure that contributions are actually available for the implementation of planned activities'.</p> <p>A revised project document was signed on 13 January 2017 for a total amount of XOF 123 billion (approximately \$ 224.6 million) but the schedule of payments (part IV) again lacked sufficient detail, stating only a payment amount for each of 2015, 2016 and 2017.</p> <p>Furthermore, a cost sharing agreement was drafted in May 2016 between the Office and the [REDACTED]. However, the [REDACTED] did not sign this agreement.</p> <p>The documents detailed above show that the receipt of funding by the project from the [REDACTED] was not sufficiently formalized by the Office, either prior to the start of the project in February 2015 or during project implementation, which is still considered to be ongoing. Furthermore, the Office did not ensure that contributions were available for the implementation of planned activities, as required by the project document.</p> <p>Contributions received</p> <p>Project contributions received during 2017 were on an ad hoc basis. As at 31 December 2017, the status of contributions received from the start of the project was as follows:</p> <table><tr><th></th><th>XOF</th><th>\$</th></tr><tr><td>Total contribution</td><td>123,339,327,531</td><td>224,657,707</td></tr><tr><td>Paid so far</td><td>82,179,414,030</td><td>149,686,552</td></tr><tr><td>Remainder</td><td>41,159,913,501</td><td>74,971,154</td></tr></table> <p>As at 31 December 2017, the project had been running for almost three years and was due to complete in April 2018, but had only received 66.6% of contributions.</p> <p>As at 30 June 2018, the project had received only \$ 164.4 million in funding. The commitments balance at this date was\$ 43.3 million. The project was therefore not completed as planned by April 2018 and a significant part of funding was yet to be received.</p> <p>The insufficient formalization of a schedule of payment of contributions in the project document and draft cost sharing agreement, the failure of the [REDACTED] to pay the project's contributions to the Office on a predictable and regular basis and the unknown date of receipt of funding to pay \$ 52,542,519.13 of financial commitments to vendors as at 31 December 2017 mean that there is uncertainty surrounding whether the project can meet its financial obligations and whether it will be completed as planned.</p>			XOF	\$	Total contribution	123,339,327,531	224,657,707	Paid so far	82,179,414,030	149,686,552	Remainder	41,159,913,501	74,971,154
	XOF	\$											
Total contribution	123,339,327,531	224,657,707											
Paid so far	82,179,414,030	149,686,552											
Remainder	41,159,913,501	74,971,154											

A letter dated 29 June 2018 [REDACTED] announced that UNDP's mandate in the project had ended. The [REDACTED] subsequently requested that all project assets and contracts be transferred to them.

Priority: High

Recommendation:

The Office should work with the [REDACTED] to transfer all assets and liabilities to the [REDACTED] as soon as possible, thereby ensuring that UNDP has fully transferred its legal liabilities and responsibilities.

On any future government cost-sharing projects:

- The Office should ensure that project documents are not concluded without a schedule of payments in place detailing all funding installments with specific dates of payment.
- Supplementary documents, such as cost sharing agreements, must be signed by both parties in order to be considered as formalized.
- The Office should ensure that contributions are available for the implementation of planned activities.

Management comments:

The PUDC Phase 1 arrived to its end since 30 June 2018.

As of 30 June 2018, [REDACTED] paid 100% of the amount of works completed and certified. The remaining amount on contracts of \$ 40 million relating to work not yet completed will be under [REDACTED] responsibility after full transfer of contracts and liabilities from UNDP.

We take very good note of these recommendations. The Country Office is already working with the government and UNDP Legal Office (LO) on the transfer of contracts. We have already completed the transfer of assets to the government. We agreed on a road map with the government which is being implemented. We have LO colleagues working on the termination agreement. We wrote to all contractors to confirm the amount of contracts signed, the amount paid as of 30 June and the remaining amount on contract relating to work not yet completed and not yet certified. After validation of LO we will include in all termination agreement these 3 main figures to materialize the amount of liability transferred to the government for each contract.

Based on the above, the Country Office reiterates its disagreement with the qualified opinion related to government cost sharing. As already stated by the Country Office, this opinion was already mentioned in 2017 government cost sharing audit report.

Finding n°: 2**Title: Non-compliance with budget override policy****Observation:**

The Operational Guide of the Internal Control Framework for UNDP states that 'In Atlas, all cost-sharing and EU contributions are defined as 'cash-controlled funds'.' According to UNDP Financial Regulations and Rules, UNDP offices do not have authority to enter into commitments in the absence of available cash. Use of the Atlas commitment control (KK) module enforces this control by ensuring that only those purchase orders (POs), vouchers, and journal entries that have funds available (i.e. pass budget check) can be finalized.

Commitments recorded outside of Atlas

The Office entered into a cost-sharing agreement with the [REDACTED] for the funding of the project. The [REDACTED] did not sign this agreement. Due to the irregular receipt of funding instalments outlined in Finding 1, the project suffered from funding shortfalls. As a result, the project was not able to comply with the commitment recording policy quoted above and financial commitments could not be recorded in full because the government contributions were not received in a timely and complete manner. Consequently, purchase orders and suppliers' invoices were not recorded in Atlas from the beginning of the project in 2015 until November 2017.

Retrospective recording of commitments in Atlas

In November 2017, the Office was instructed by UNDP's Chief Financial Officer (via an inter-office memorandum dated 13 November 2017) to record all commitments and liabilities in Atlas even if liquidity was not available. This purpose of this exceptional measure was to address the critical need to have a full accounting oversight over the Office's commitments in the corporate system.

The Office implemented an override mechanism that allowed the bypassing of the Atlas system of budget control and to create Atlas purchase orders for all commitments that were outside Atlas which resulted in a corrected commitments balance of \$ 52,542,519 as at 31 December 2017. Our testing revealed that expenditure recorded in the 2017 CDR subject to audit included \$ 221,500 incurred in 2015 and \$ 10,233,729 incurred in 2016.

Compliance with budget override policy

The Operational Guide of the Internal Control Framework for UNDP states that 'given that special circumstances in a particular office may justify short-term deficits, the head of office is responsible for defining a budget override policy for the office according to risk management guidelines for contributions by donors to 'other resources,' which specify circumstances for the committal of resources even though 100 percent of contributions have not been received.

- Prior approval of the budget override policy must be sought from and provided by the comptroller). Evidence of this approval should be maintained and securely filed.
- This policy should outline the circumstances under which a budget override is acceptable and who is authorized to override the budget exception in Atlas as well as monitor the usage of overrides.
- Where an override has been exercised, the responsibility of the head of office is to ensure that funds are received within 30 days, unless special conditions are agreed to and applied by the donor. However, such special conditions, which should be contained in the office budget override policy, must be pre-approved by the comptroller.
- If funds are not received within 30 days unless otherwise noted above, this matter must be communicated to the head of the respective regional bureau as well as to the comptroller.'

The Office has an override policy dated 1 July 2016 but:

- According to the policy, a condition to use the override mechanism is the signature of a Government cost sharing agreement containing official payment dates of the contributions. However, as detailed in Finding 1, the cost sharing agreement was not signed and did not contain payment dates.
- Funds in relation to overrides were not systematically received within 30 days of the override. We were not provided with special conditions that were agreed with the donor. Also, prior to the

instructions received from the Chief Financial Officer in November 2017, no evidence was provided by the Office to support that the Regional Bureau and the Chief Financial Officer were officially alerted to the non-reception of the funds.

The procedure contained in the Office's own override policy was not adhered to. These observations show that during 2017, the Office's budget override policy did not meet existing requirements and the Office did not adhere to it. This led to material unpaid contributions as well as to having material financial commitments go unnoticed.

A letter dated 29 June 2018 from the [REDACTED] announced that UNDP's mandate in the project had ended. The [REDACTED] subsequently requested that all project assets and contracts be transferred to them.

Priority: High

Recommendation:

On any future government cost-sharing projects, the Office should ensure that:

- The budget override policy is updated to reflect the Operational Guide of the Internal Control Framework. For example, all overrides are documented and justified by written requests containing a duration, a budget cap, written confirmations from donors, and a planning of expenditure and contributions expected for the next 30 days; and
- As and when necessary, the override policy is duly implemented and fully adhered to.

Management comments:

The comptroller office instructed the CO to enter transactions and override them to reflect the amounts of contracts signed out of Atlas. Therefore, we consider that Comptroller de facto authorized the override. We wrote and shared the Country Office Override policy and other relevant ICF document with the Comptroller office and other HQ relevant offices.

The Country Office provided to the audit team the following documents to sustain the above statement:

- 1- Override Policy,
- 2- Country Office ICF,
- 3- Country Office Memo on staff roles,
- 4- Email Sharing Override policy with office of the Comptroller,
- 5- Email from the Country Office senior Management sharing the Comptroller Memo/Instructions on override to PUDC Staff for action and in lieu of Country Office Memo,
- 6- One pager presenting Government contributions received as of 30 June
- 7- Atlas transaction detail as proof of payment from government of 100% of works completed and certified by government as of 30 June 2018

Based on the above we would like to reiterate that overrides have not been done in consultation with the [REDACTED] and have not been confirmed in writing by the donor. The reason being that these overrides have been done after an internal audit mission and on instructions from the Comptroller office in New York.

The Country Office takes very good note of this recommendation for the future.

The Country Office would like to raise the issue on the evaluation of this recommendation afterward by OAI. The recommendation is on the future therefore we wonder how OAI will assess this recommendation to have it implemented. The country office does not have any ongoing government cost sharing project. Country Office will write to all programme and operations a memo requesting the above actions for future government cost-sharing.

Further auditor comments:

- The budget override policy did not reflect the Internal Control Framework. We did not obtain evidence that overrides were justified by written requests containing a duration, a budget cap,

written confirmations from donors, and a planning of expenditure and contributions expected for the next 30 days.

- Overrides were not been done in consultation with the Government and should have been confirmed in writing. The Office claimed that this was not possible since these overrides had been done after an internal audit mission and on instructions from the Comptroller office in New York. However, the policy existed from July 2016 and could have been used from then. In addition, even though it was enacted after the Comptroller's instructions, it should be adhered to. If the Office found that the policy was not adequate for the project, it should have updated it to reflect the context of the project.

Finding n°: 3	Title: Transaction recorded twice
<p>Observation:</p> <p>In accordance with Rule 122.02 of UNDP Financial Regulations and Rules, “(a) A verifying officer shall approve a voucher for payment when: ii. It is supported by documents which indicate that the goods or services for which payment is claimed have been received or rendered in accordance with the terms of the contract and the related commitment”.</p> <p>The Office entered into a service contract with Vendor ID n° 10992 to supply and install fences around irrigated areas. Expenditure was initially recorded following a payment made to the supplier for an amount of XOF 26,824,440.00 (\$ 47,506.06), under payment voucher n° SEN10-00117172-1-1-ACCR-DST. However, the Office also accrued the same amount under transaction n° UNDP1-PO07317959-31-DEC-2017-61.</p> <p>The expenditure and accrual both related to purchase order n° 25489, which contained two lines. The reception of the relevant goods was mistakenly recorded twice, on both lines of the purchase order at different dates as follows:</p> <ul style="list-style-type: none"> • 16 November 2017: reception document n° 18602 was recorded (paid with payment voucher n° 117172) • 28 December 2017: a second reception document n°18894 was recorded on the same PO (a system-generated accrual was booked to the accounts on 31 December 2017 through GL Journal transaction n° PO07317959) <p>The effect of the transaction being recorded twice was that the expenditure amount of \$ 47,506.06 was recorded twice in the CDR. Also, an accrual of \$ 47,506.06 was open at the year end, even though the transaction had been paid. In conclusion, expenses (account 72105) and accruals (account 21035) were overstated by XOF 26,824,440 (\$ 47,506.06) as at 31 December 2017.</p>	
Priority: Medium	
<p>Recommendation:</p> <ul style="list-style-type: none"> • The Office cancelled the transactions associated with reception document 18894 in response to this audit finding. • In line with UNDP’s POPP (Atlas Financial Closure Instructions), the Office should review all pending and open purchase orders prior to Atlas financial closing procedures taking place. This will allow any errors to be identified and corrected before the CDR is finalized. 	
<p>Management comments:</p> <p>The office has taken note of OAI's comment on the poor accounting of this receipt at the end of 2017. The necessary corrections have already been made.</p>	



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Partner

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23 August 2018

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Annexes

Annex 1: Combined Delivery Report



Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

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Run Time: 12-07-2018 17:07:56

Selection Criteria :

Business Unit : SEN10
Period : Jan-Dec (2017)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00094053

Project Id : 00086871 Programme d'Urgence de Develop		Period :	Jan-Dec (2017)	
Output # : 00094053 Programme d'Urgence de Develop		Impl. Partner :	99999 UNDP	
		Location :	Senegal	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 37001 (Senegal - Central)

Fund : 04000 (Core Programme, UNU Centre)

61105 - Salaries - NP Staff	0.00	4,011.10	0.00	4,011.10
62105 - Dependency Allowance-NP Staff	0.00	169.44	0.00	169.44
62110 - Contrib Joint Staff Pension-NP	0.00	816.91	0.00	816.91
62115 - Contrib to Med,SocIns-NP Staff	0.00	290.80	0.00	290.80
62140 - Annual Leave Expense - NO	0.00	461.05	0.00	461.05
63515 - Security-related Costs	0.00	869.58	0.00	869.58
63535 - Contribution to Security	0.00	170.48	0.00	170.48
65135 - Payroll Mgt Cost Recovery ATLA	0.00	16.49	0.00	16.49
66105 - Overtime & Night Differential	0.00	0.00	0.00	0.00
71305 - Local Consult.-Sht Term-Tech	0.00	176,859.14	0.00	176,859.14
71360 - Local Consult-Security	0.00	1,293.86	0.00	1,293.86
71505 - UN Volunteers-Stipend & Allow	0.00	120.00	0.00	120.00
71510 - UNV Settling-In-Grant	0.00	871.27	0.00	871.27
71605 - Travel Tickets-International	0.00	2,260.13	0.00	2,260.13
71610 - Travel Tickets-Local	0.00	11.51	0.00	11.51
71615 - Daily Subsistence Allow-Intl	0.00	4,218.98	0.00	4,218.98
71620 - Daily Subsistence Allow-Local	0.00	2,476.03	0.00	2,476.03
71625 - Daily Subsist Allow-Mtg Partic	0.00	-68.39	0.00	-68.39
71635 - Travel - Other	0.00	-197.50	0.00	-197.50
72105 - Svc Co-Construction & Engineer	0.00	0.00	0.00	0.00
72115 - Svc Co-Natural Resources & Env	0.00	0.00	0.00	0.00
72130 - Svc Co-Transportation Services	0.00	0.00	0.00	0.00
72135 - Svc Co-Communications Service	0.00	0.00	0.00	0.00
72136 - ServiceCo-Systems Development	0.00	0.00	0.00	0.00
72165 - Svc Co-Social Svcs, Social Sci	0.00	108,670.50	0.00	108,670.50
72215 - Transporation Equipment	0.00	1,476.65	0.00	1,476.65
72220 - Furniture	0.00	736.69	0.00	736.69
72311 - Fuel, petroleum and other oils	0.00	3,410.78	0.00	3,410.78
72402 - Building Maintenance	0.00	2,293.79	0.00	2,293.79
72405 - Acquisition of Communic Equip	0.00	2,545.00	0.00	2,545.00
72425 - Mobile Telephone Charges	0.00	2,146.92	0.00	2,146.92
72505 - Stationery & other Office Supp	0.00	1,567.68	0.00	1,567.68
72510 - Publications	0.00	0.00	0.00	0.00
73104 - Leased Building	0.00	0.00	0.00	0.00
73110 - Custodial & Cleaning Services	0.00	461.97	0.00	461.97
73115 - Moving Expenses	0.00	935.00	0.00	935.00
73120 - Utilities	0.00	544.72	0.00	544.72
73125 - Common Services-Premises	0.00	697.93	0.00	697.93
73205 - Premises Alternations	0.00	26.99	0.00	26.99
73410 - Maint, Oper of Transport Equip	0.00	770.26	0.00	770.26
73420 - Leased Vehicles	0.00	5,871.92	0.00	5,871.92
74110 - Audit Fees	() ()	() ()	() ()	() ()
74205 - Audio Visual Productions	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	5,683.11	0.00	5,683.11

Combined Delivery Report By Project

Project Id : 00086871 Programme d'Urgence de Develop		Period :	Jan-Dec (2017)	
Output # : 00094053 Programme d'Urgence de Develop		Impl. Partner :	99999 UNDP	
		Location :	Senegal	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74215 - Promotional Materials and Dist	0.00	327.40	0.00	327.40
74220 - Translation Costs	0.00	1,016.81	0.00	1,016.81
74225 - Other Media Costs	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	22.81	0.00	22.81
74599 - UNDP cost recovery chrgs-Bills	0.00	108.10	0.00	108.10
74910 - Gain/Loss Disposal Fixed Asset	0.00	24,420.18	0.00	24,420.18
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	16,820.76	0.00	16,820.76
75712 - TrnWrkshp&Conf - Honorariums	0.00	648.90	0.00	648.90
76110 - Foreign Exch Translation Loss	0.00	0.38	0.00	0.38
76125 - Realized Loss	0.00	346.18	0.00	346.18
76135 - Realized Gain	0.00	-425.53	0.00	-425.53
77630 - Dep Exp Owned - ITC	0.00	4,648.28	0.00	4,648.28
77660 - Dep Exp Owned -Vehicle	0.00	8,306.52	0.00	8,306.52
Total for Fund 04000	0.00	388,731.58	0.00	388,731.58
Fund : 30071 (Programme Cost Sharing GOV1)				
61105 - Salaries - NP Staff	0.00	425,407.90	0.00	425,407.90
61205 - Salaries - GS Staff	0.00	-1,873.83	0.00	-1,873.83
61305 - Salaries - IP Staff	0.00	80,256.88	0.00	80,256.88
61310 - Post Adjustment - IP Staff	0.00	29,490.77	0.00	29,490.77
62105 - Dependency Allowance-NP Staff	0.00	10,411.35	0.00	10,411.35
62110 - Contrib Joint Staff Pension-NP	0.00	83,872.85	0.00	83,872.85
62115 - Contrib to Med,SocIns-NP Staff	0.00	30,505.50	0.00	30,505.50
62140 - Annual Leave Expense - NO	0.00	17,000.24	0.00	17,000.24
62305 - Dependency Allowances-IP Staff	0.00	17,324.52	0.00	17,324.52
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	26,775.98	0.00	26,775.98
62315 - Contrib. to medical, social in	0.00	1,868.59	0.00	1,868.59
62320 - Mobility, Hardship, Non-remova	0.00	12,622.50	0.00	12,622.50
62340 - Annual Leave Expense - IP	0.00	2,671.95	0.00	2,671.95
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	48,213.00	0.00	48,213.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,387.50	0.00	1,387.50
63515 - Security-related Costs	0.00	8,214.85	0.00	8,214.85
63530 - Contribution to EOS Benefits	0.00	20,068.26	0.00	20,068.26
63535 - Contribution to Security	0.00	22,744.12	0.00	22,744.12
63540 - Contribution to Training	0.00	4,281.26	0.00	4,281.26
63545 - Contribution to ICT	0.00	8,027.33	0.00	8,027.33
63550 - Contributions to MAIP	0.00	1,337.84	0.00	1,337.84
63555 - Contribution to UN JFA	0.00	17,392.58	0.00	17,392.58
63560 - Contributions to Appendix D	0.00	1,337.84	0.00	1,337.84
64110 - Separations - NP Staff	0.00	8,508.20	0.00	8,508.20
64308 - Appointments-Lump Sum	0.00	10,626.30	0.00	10,626.30
64310 - Separations - IP Staff	0.00	1,536.47	0.00	1,536.47
65115 - Contributions to ASHI Reserve	0.00	51,910.01	0.00	51,910.01
65135 - Payroll Mgt Cost Recovery ATLA	0.00	2,814.72	0.00	2,814.72
66105 - Overtime & Night Differential	0.00	1,314.59	0.00	1,314.59
71230 - UNOPS CMDC Supervised IICA	0.00	11.39	0.00	11.39
71305 - Local Consult.-Sht Term-Tech	33,670.75	563,035.88	0.00	596,706.63
71360 - Local Consult-Security	0.00	2,515.93	0.00	2,515.93
71405 - Service Contracts-Individuals	0.00	321,957.89	0.00	321,957.89
71410 - MAIP Premium SC	0.00	638.40	0.00	638.40
71415 - Contribution to Security SC	0.00	10,852.36	0.00	10,852.36

Combined Delivery Report By Project

Project Id : 00086871 Programme d'Urgence de Develop		Period :	Jan-Dec (2017)	
Output # : 00094053 Programme d'Urgence de Develop		Impl. Partner :	99999 UNDP	
		Location :	Senegal	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71505 - UN Volunteers-Stipend & Allow	0.00	62,704.50	0.00	62,704.50
71510 - UNV Settling-In-Grant	0.00	2,391.41	0.00	2,391.41
71520 - UNV-Language Allowance	0.00	2,658.02	0.00	2,658.02
71535 - UNV-Medical Insurance	0.00	4,227.31	0.00	4,227.31
71540 - UNV-Global Charges	0.00	3,396.83	0.00	3,396.83
71541 - UNVs-Contribution to security	0.00	2,475.47	0.00	2,475.47
71545 - UNV-Home Leave Travel & Allowa	0.00	79.23	0.00	79.23
71550 - UNV-Resettlement Allowance	0.00	5,048.55	0.00	5,048.55
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	1,800.00	0.00	1,800.00
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	579.90	0.00	579.90
71590 - UNV Development Effectiveness	0.00	16,703.09	0.00	16,703.09
71605 - Travel Tickets-International	0.00	29,444.25	0.00	29,444.25
71610 - Travel Tickets-Local	0.00	40.44	0.00	40.44
71615 - Daily Subsistence Allow-Intl	0.00	30,295.65	0.00	30,295.65
71620 - Daily Subsistence Allow-Local	4,794.87	333,737.33	0.00	338,532.20
71625 - Daily Substist Allow-Mtg Partic	0.00	18,634.07	0.00	18,634.07
71635 - Travel - Other	0.00	3,273.22	0.00	3,273.22
72105 - Svc Co-Construction & Engineer	456,791.21	54,575,336.75	0.00	55,032,127.96
72130 - Svc Co-Transportation Services	0.00	139.88	0.00	139.88
72135 - Svc Co-Communications Service	0.00	81,002.61	0.00	81,002.61
72136 - ServiceCo-Systems Development	49,054.80	57,562.00	0.00	106,616.80
72165 - Svc Co-Social Svcs, Social Sci	0.00	86,879.00	0.00	86,879.00
72205 - Office Machinery	4,855.69	0.00	0.00	4,855.69
72210 - Machinery and Equipment	0.00	5,133,462.78	0.00	5,133,462.78
72215 - Transporation Equipment	0.00	163,354.53	0.00	163,354.53
72220 - Furniture	0.00	2,305.00	0.00	2,305.00
72305 - Agri & Forestry Products	0.00	626,513.60	0.00	626,513.60
72311 - Fuel, petroleum and other oils	4,819.53	26,028.15	0.00	30,847.68
72315 - Food & Textile Products	0.00	7,278.65	0.00	7,278.65
72370 - Security related goods and mat	0.00	-4,505.22	0.00	-4,505.22
72399 - Other Materials and Goods	0.00	387.98	0.00	387.98
72402 - Building Maintenance	0.00	2,161.07	0.00	2,161.07
72405 - Acquisition of Communic Equip	0.00	-13,243.13	0.00	-13,243.13
72410 - Acquisition of Audio Visual Eq	0.00	1,951.77	0.00	1,951.77
72425 - Mobile Telephone Charges	0.00	7,189.46	0.00	7,189.46
72430 - Postage and Pouch	0.00	140.54	0.00	140.54
72440 - Connectivity Charges	0.00	572.12	0.00	572.12
72445 - Common Services-Communications	0.00	375.75	0.00	375.75
72505 - Stationery & other Office Supp	0.00	12,476.65	0.00	12,476.65
72510 - Publications	0.00	13,803.81	0.00	13,803.81
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	3,233.93	2,599.15	0.00	5,833.08
72810 - Acquis of Computer Software	0.00	10,462.57	0.00	10,462.57
72815 - Inform Technology Supplies	0.00	9,929.66	0.00	9,929.66
73104 - Leased Building	0.00	46,374.22	0.00	46,374.22
73107 - Rent - Meeting Rooms	0.00	808.89	0.00	808.89
73110 - Custodial & Cleaning Services	0.00	4,383.50	0.00	4,383.50
73115 - Moving Expenses	0.00	28,792.11	0.00	28,792.11
73120 - Utilities	0.00	6,481.43	0.00	6,481.43
73125 - Common Services-Premises	0.00	114,459.03	0.00	114,459.03
73205 - Premises Alternations	0.00	138.19	0.00	138.19
73305 - Maint & Licensing of Hardware	0.00	21.51	0.00	21.51
73310 - Maint & Licencing of Software	0.00	14,687.78	0.00	14,687.78
73405 - Rental & Maint-Other Office Eq	0.00	21,151.48	0.00	21,151.48

Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

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Run Time: 12-07-2018 17:07:57

Project ID : 00086871 Programme d'Urgence de Develop	Period :	Jan-Dec (2017)		
Output # : 00094053 Programme d'Urgence de Develop	Impl. Partner :	99999 UNDP		
	Location :	Senegal		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73406 - Maintenance of Equipment	0.00	502,801.22	0.00	502,801.22
73410 - Maint, Oper of Transport Equip	0.00	25,375.58	0.00	25,375.58
73420 - Leased Vehicles	9,758.87	20,999.04	0.00	30,757.91
74110 - Audit Fees	0.00	9,880.47	0.00	9,880.47
74120 - Capacity Assessment	0.00	9,811.04	0.00	9,811.04
74205 - Audio Visual Productions	0.00	21,699.92	0.00	21,699.92
74210 - Printing and Publications	0.00	59,371.05	0.00	59,371.05
74220 - Translation Costs	0.00	12,098.19	0.00	12,098.19
74225 - Other Media Costs	0.00	54,212.77	0.00	54,212.77
74505 - Insurance	0.00	1,465.98	0.00	1,465.98
74510 - Bank Charges	95.98	423.89	0.00	519.87
74520 - Storage	0.00	4,798.40	0.00	4,798.40
74525 - Sundry	0.00	0.00	0.00	0.00
74705 - Port Operation	0.00	1,242.12	0.00	1,242.12
74720 - Distribution Cost	0.00	1,078.94	0.00	1,078.94
74725 - Other L.T.S.H.	0.00	48,256.11	0.00	48,256.11
75105 - Facilities & Admin - Implement	0.00	1,945,908.94	0.00	1,945,908.94
75705 - Learning costs	6,021.23	83,845.69	0.00	89,866.92
75711 - TrnWrkshp&Conf - Stipends	0.00	0.00	0.00	0.00
76110 - Foreign Exch Translation Loss	0.00	43.67	0.00	43.67
76120 - Unrealized Loss	0.00	12,516.22	0.00	12,516.22
76125 - Realized Loss	0.00	81,115.44	0.00	81,115.44
76130 - Unrealized Gain	0.00	-64,986.35	0.00	-64,986.35
76135 - Realized Gain	0.00	-5,775.02	0.00	-5,775.02
77630 - Dep Exp Owned - ITC	0.00	9,339.02	0.00	9,339.02
77640 - Dep Exp Owned - F&F	0.00	121.78	0.00	121.78
77660 - Dep Exp Owned -Vehicle	0.00	19,322.10	0.00	19,322.10
77670 - Dep Exp-Hvy Mac & Equip	0.00	375.44	0.00	375.44
Total for Fund 30071	573,096.86	66,259,356.11	0.00	66,832,452.97
Total for Dept : 37001	573,096.86	66,648,087.69	0.00	67,221,184.55
Total for Dept : 37008 (Senegal - Poverty Reduction)				
Total for Dept : 04000 (Core Programme, UNU Centre)				
71305 - Local Consult.-Sht Term-Tech	0.00	885.50	0.00	885.50
Total for Fund 04000	0.00	885.50	0.00	885.50
Total for Dept : 37008	0.00	885.50	0.00	885.50
Total for Output : 00094053	573,096.86	66,648,973.19	0.00	67,222,070.05

Project Total :	Mark Henderson Partner	573,096.86	66,648,973.19	0.00	67,222,070.05
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Moore Stephens LLP
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23 August 2018

MOORE STEPHENS

Prepared By: M. Aboubakar Touré, DCD/0 UNDP-SENEGAL Date: 13-07-2018
Prepared By: M. Jean Luc Stalou, CD UNDP SENEGAL Date: 13-07-2018





Combined Delivery Report By Project

Selection Criteria :

Business Unit : SEN10
Period : Jan-Dec (2017)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00094053

Project Id : ALL	Period :	Jan-Dec (2017)
Output # : ALL	Impl. Partner :	
	Location :	
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

37001 - Senegal - Central	573,096.86	66,648,087.69	0.00	67,221,184.55
37008 - Senegal - Poverty Reduction	0.00	885.50	0.00	885.50



Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

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Funds Utilization

Selection Criteria :

Business Unit : SEN10
Period : Jan-Dec (2017)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00094053

Project/Award: 00086871 Programme d'Urgence de Develop

Period : As at Dec 31, 2017

Output #	00094053	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			295,519.05
Undepreciated Fixed Assets			351,287.83
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			52,542,519.13

Annex 2: Statement of Assets and Equipment

LISTE DES ASSET AU 31 DECEMBRE 2017

Asset ID	Profile ID	Description	Serial Number	Location	Acquisition Date	In Service Date	Cost USD	Net Book Value
1097	MTRV4	Toyota Prado	JTEBD9FJ10K019349	SENWOL PNUD	06/05/2016	06/05/2016	33124	28523
1096	MTRV4	Toyota Prado	JTEBD9FJ00K019374	SENWOL PNUD	06/05/2016	06/05/2016	33124	28523
1095	MTRV4	Toyota Prado	JTEBD9FJ90K019311	SENWOL PNUD	06/05/2016	06/05/2016	33124	28523
1094	MTRV4	Toyota Prado	JTEBD9FJ80K019302	SENWOL PNUD	06/05/2016	06/05/2016	33124	28523
1093	MTRV4	Toyota Prado	JTEBD9FJ80K019297	SENWOL PNUD	06/05/2016	06/05/2016	33124	28523
1092	MTRV4	Toyota Prado	JTEBD9FJ40K019300	SENWOL PNUD	06/05/2016	06/05/2016	33124	28523
1091	MTRV4	Toyota Prado	JTEBD9FJ30K019322	SENWOL PNUD	06/05/2016	06/05/2016	33124	28523
1080	MTRV4	Toyota Land Cruiser	JTEBB71J004309393	SENWOL PARK - LG	20/05/2015	20/05/2015	24920	19382
1079	MTRV4	Toyota Land Cruiser	JTEBB71JX04309515	SENWOL PARK - MT	20/05/2015	20/05/2015	24920	19382
1078	MTRV4	Toyota Land Cruiser	JTEBB71J404309204	SENWOL PARK - TC	20/05/2015	20/05/2015	24920	19382
1077	MTRV4	Toyota Land Cruiser	JTEBB71J304309159	SENWOL PARK - FTK	20/05/2015	20/05/2015	24920	19382
1026	ITC1	Notebook computer HP430 G2	CND5195M2G	SEN PUDC - KKK	04/06/2015	04/06/2015	1974	1337
1023	ITC1	Notebook computer HP430 G2	CND5195M2V	SEN PUDC - TC	04/06/2015	04/06/2015	1974	1337
1022	ITC1	Notebook computer HP430 G2	CND5195M2W	SENHCR PUDC	04/06/2015	04/06/2015	1974	1337
1021	ITC1	Notebook computer HP430 G2	CND5195M2P	SENHCR PUDC	04/06/2015	04/06/2015	1974	1337
1020	ITC1	Notebook computer HP430 G2	CND5195M2Z	SENWOL PNUD	04/06/2015	04/06/2015	1974	1337
1019	ITC1	Notebook computer HP430 G2	CND5195M2T	SEN PUDC - MT	04/06/2015	04/06/2015	1974	1337
1018	ITC1	Notebook computer HP430 G2	CND5195M2L	SENWOL PNUD	04/06/2015	04/06/2015	1974	1337
1017	ITC1	Notebook computer HP430 G2	CND5195M2D	SENHCR PUDC	04/06/2015	04/06/2015	1974	1337
1016	ITC1	Notebook computer HP430 G2	CND5195M2S	SENHCR PUDC	04/06/2015	04/06/2015	1974	1337
1015	ITC1	Notebook computer HP430 G2	CND5195M2J	SENHCR PUDC	04/06/2015	04/06/2015	1974	1337
1014	ITC1	Notebook computer HP430 G2	CND5195M2H	SENWOL PNUD	04/06/2015	04/06/2015	1974	1337
1013	ITC1	Notebook computer HP430 G2	CND5195M2R	SENHCR PUDC	04/06/2015	04/06/2015	1974	1337
1012	ITC1	Notebook computer HP430 G2	CND5195M2M	SENWOL PNUD	04/06/2015	04/06/2015	1974	1337
1011	ITC1	Notebook computer HP430 G2	CND5195M2N	SENHCR PUDC	04/06/2015	04/06/2015	1974	1337
1010	ITC1	Notebook computer HP430 G2	CND5195M2C	SENWOL PNUD	04/06/2015	04/06/2015	1974	1337
1009	ITC1	Notebook computer HP430 G2	CND5195M2X	SENHCR PUDC	04/06/2015	04/06/2015	1974	1337
1008	ITC1	Notebook computer HP430 G2	CND5195M2Q	SENWOL PNUD	04/06/2015	04/06/2015	1974	1337
1007	ITC1	Notebook computer HP430 G2	CND5195M2F	SENWOL PNUD	04/06/2015	04/06/2015	1974	1337
1210	ITC12	Cisco Unified IP Conference PH	PUC1938OHC9	SENHCR PUDC	18/05/2016	18/05/2016	36578	28957
1209	ITC14	Serveur Lenovo	S4Y90981	SENHCR PUDC	22/12/2016	22/12/2016	3237	3061
1105	ITC4	Scanner canon M40 IPF770	BACH4213	SENHCR PUDC	25/02/2016	24/03/2016	8539	6973
1089	ITC4	Imprimante HP PRO400	CNCVH7R237	SENHCR PUDC	26/11/2015	26/11/2015	3447	2700
1088	ITC4	Imprimante HP PRO400	CNCVH8SOHQ	SENHCR PUDC	26/11/2015	26/11/2015	3447	2700
1191	HYME4	Specific equipment	12ML004B	SENHCR PUDC	23/03/2017	18/05/2016	2253	2065
1190	HYME4	DSS Alarm System	12M1004A	SENHCR PUDC	18/05/2016	18/05/2016	2253	2065
1081	FURN10	Safe Deposit Box ESD 109		SENWOLRC25	26/06/2015	26/06/2015	1827	1512
TOTAL							351288	

Préparé par :
L'Assistante logistique

05.03.2018

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

23 August 2018

MOORE STEPHENS

Certifié par :
Le Conseiller aux Opérations

05.03.2018

Validé par :
Directeur Pays Adjoint/Opérations

05.03.2018

Approuvé par :
La Représentante Résidente

Dakar, le 28/02/2018

05.03.2018

Annex 3: Statement of Cash Position



*Au service
des peuples
et des nations*

STATEMENT OF CASH POSITION
FOR UNDP COMMUNITY DEV PROGRAM (PUDC)

AS OF 31 DECEMBER 2017

This is to certify that as of 31/12/2017, the balance of the PUDC bank account number SN010 01528 007949400083 38 at BICIS is: XOF 1,443,057,470.00.

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

23 August 2018

MOORE STEPHENS

Mr. Jean Luc Stalon

05.03.2018

Country Director



Annex 4: 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.