



**AUDIT**

**OF**

**UNDP SUDAN**

**SUDAN POST-CONFLICT COMMUNITY BASED RECOVERY AND REHABILITATION  
PROGRAMME (RRP)**  
**(Directly Implemented Project No. 47467)**

**Report No. 1075**  
**Issue Date: 3 June 2013**

**Report on the audit of Sudan Post-Conflict Community Based Recovery  
and Rehabilitation Programme (RRP) (Project No. 47467)  
Executive Summary**

From 19 June to 5 July 2012, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP), through PricewaterhouseCoopers Certified Public Accountants, Kenya (the audit firm), conducted an audit of the Sudan Post-Conflict Community Based Recovery and Rehabilitation Programme (RRP), Project No. 47467 (the Project), which is directly implemented and managed by the UNDP Country Office in Sudan (the Office). The audit firm was under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*. The last audit of the Project was conducted by PricewaterhouseCoopers Certified Public Accountants, Kenya in 2010.

The Project reported expenditure totalling \$8.5 million during the period from 1 January 2010 to 31 December 2011. The following donors contributed to the Project: European Commission, UNDP and Norway.

**Audit scope and objectives**

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the results of the Project's operations. The audit covered the Project's Statement of Expenditure (Combined Delivery Report) for the period from 1 January 2010 to 31 December 2011 and Statement of Assets as of 31 December 2011.

*Follow-up on previous audit:* The audit also verified the implementation status of recommendations from the previous audit report on this Project issued on 9 March 2012 (Report No. 869), where 22 out of 31 high priority recommendations were noted to be fully implemented.

**Audit results**

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

Project Expenditure			Project Assets		
Amount (in \$ '000)	Opinion	NFI (in \$ '000)	Amount (in \$ '000)	Opinion	NFI (in \$ '000)
8,545	Qualified	361*	131	Qualified	Cannot be determined

NFI = Net Financial Impact.

\* The Net Financial Impact is the sum of \$286,000 (limitation of scope), \$129,000 and \$29,200 (lack of supporting documents) less the understatement of \$83,000 (non-adjustment of combined delivery statement).

On Project expenditures, the audit firm qualified its opinion due to:

- (a) Limitation of scope in the audit of one sub-project (RRP 3). The Combined Delivery Report included a payment of \$286,000, which was based on transaction listings and quarterly reports submitted to UNDP by the lead agency for reimbursement. There were no expenditure support documents provided for the audit firm to review and it was not possible to verify the payment. The lead agency was no longer present in the country at the time of the audit. The amount represented 3 percent of the total Project expenditure.
- (b) Failure to adjust advances included in the Combined Delivery Report to reflect actual expenditure. The amounts reported in the Combined Delivery Report as expenditure for financial years 2010 and 2011 were related to advances issued to the consortia members for implementation and did not reflect the actual expenditure incurred, which was more than the amount advanced. The advances should have been adjusted based on expenditure reports by the lead agencies. Consequently, the Combined Delivery Report

was understated by \$83,000, which represented 1 percent of the total Project expenditure (see section 2.5.3 of the audit report).

The audit firm also reported cases where expenditures for a total of \$158,200 were not duly supported with proper supporting documents. However, this amount was not included in the qualified opinion expressed by the audit firm.

On Project assets, the audit firm qualified its opinion due to:

- (a) the existence of assets for two sub-projects (RRP 2 and RRP 6) could not be verified as no asset registers were maintained and the assets had already been handed over to the beneficiaries at the time of audit; and
- (b) assets for another sub-project (RRP 5) amounting to \$385,000 were reported lost during war and the existence of remaining assets could not be physically verified as they were located in the field offices.

### Key issues and recommendations

The audit raised 10 issues and resulted in 10 recommendations, of which 7 (70 percent) were ranked high (critical) priority, meaning “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 and may affect the organization at the global level.”

Finance (Issues 3.2.1.1, 3.2.2.1 and 3.2.3.1) Unadjusted amount in Combined Delivery Report. The amounts reported in the Combined Delivery Report as expenditure for financial years 2010 and 2011 related to advances issued to the consortia members for implementation, and did not constitute the actual expenditure incurred and reported under the Project. The actual expenditure incurred was higher than the amounts initially advanced and recorded in the Combined Delivery Report. Given the modified cash accounting basis, it was expected that at the end of the Project, the advances recorded against each consortia member should have been adjusted to reflect actual expenditure as reported by the lead agencies. Consequently, the Combined Delivery Report included a net adjustable amount of \$83,000. OAI recommends that the fund balance be adjusted to take into account the opening and closing balances held by the consortia members.

Unsupported expenditure. Instances of unsupported expenditure in the amount of \$129,000 and \$29,200 were noted in the sample reviewed by the audit firm. OAI recommends that the Project ensure that all expenditure incurred is adequately supported by payment vouchers, third party receipts or invoices and relevant approvals.

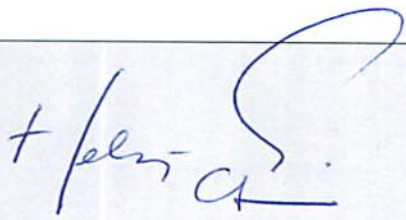
Limitation of scope in the audit of RRP 3. A payment of \$286,000 made to a lead agency was based on transaction listings and quarterly reports only. Supporting documents were not available for review. OAI recommends that management follow-up with the UNDP Regional Bureau and donors to obtain acknowledgement that they accept eligibility of the expenditures.

Asset management (Issues 3.2.2.2, 3.2.5.2 and 3.2.4.1) Failure to update asset register of programme assets. The audit firm was not provided with an updated asset register of programme assets by some of the lead agencies for two sub-projects (RRP 2 and RRP 6). OAI recommends that management ensure that a complete updated list of programme assets is prepared.

Loss of programme assets. Management reported that most of the assets purchased under one sub-project (RRP 5) amounting to \$385,000 were lost in a war that broke out in Kadugli in early June 2011. OAI recommends that the value of the lost assets be written off from the statement of assets.

#### Management's comments

The Resident Representative accepted all of the recommendations and is in the process of implementing them.

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Helge S. Osttveiten  
Director  
Office of Audit and Investigations

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***UNITED NATIONS  
DEVELOPMENT  
PROGRAMME (UNDP)  
SUDAN – KHARTOUM  
OFFICE***

Project number: 47467

April 2013

Project name: Sudan Post-Conflict  
Community Based Recovery and  
Rehabilitation Programme (RRP)

Financial Statements and  
Management Letter for the period 1  
January 2010 to 31 December 2011

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# ***Table of contents***

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Transmittal letter	
Introduction	i
i. General background	i
ii. Project description	i
iii. Audit objective	iv
iv. Audit scope	iv
1. Executive summary	1
1.1. Summary of findings	2
2. Financial report	5
2.1. Statement of management's responsibilities	5
2.2. Independent auditor's report	6
2.3. Statement of expenditure	10
2.4. Summary of significant accounting policies	11
2.5. Notes to the statement of expenditure	12
3. Management letter	18
3.1. Report of the independent auditor to the Office of Audit and Investigations (OAI) on internal controls of RRP	18
3.2. Detailed audit findings and recommendations	20
3.3. Follow up of prior period audit recommendations	36
Appendix 1: Statement of assets and equipment	59
Appendix 2: Certified combined delivery report	60
Appendix 3: Schedules supporting audit findings	61



Director  
Office of Audit and Investigations  
United Nations Development Programme  
Regional Audit Centre for Europe, CIS and the Middle East  
Grosslingova 35, 81109 Bratislava, Slovak Republic

19 April 2013

**Ref No: PS/PWC/12/002**

Dear Sir,

**Subject: Audit of the UNDP Sudan Project Number 47467 – Post-Conflict Community Based Recovery and Rehabilitation Programme (RRP) – for the period 1 January 2010 to 31 December 2011**

In accordance with the scope of work contained in the contract for professional services between the United Nations Development Programme ("UNDP") Sudan and PricewaterhouseCoopers Certified Public Accountants (Kenya) ("PwC") dated 11 June 2012 for the audit of DIM projects for the fiscal years 2010 and 2011, we have carried out an audit of the financial statements of the Sudan Post-Conflict Community Based Recovery and Rehabilitation Programme, number 47467 for the period 1 January 2010 to 31 December 2011.

We are pleased to present our report which is structured in the following headings:

- Introduction:** Presents a background to the project, the project description and details of the audit objective and scope.
- Section 1:** Executive summary – Summary of audit findings in the financial report and management letter.
- Section 2:** Financial report – Presents a statement of project management responsibilities, our independent auditor's report to the OAI on the project financial statements and the project financial statements for the project for the period from 1 January 2010 to 31 December 2011; and
- Section 3:** Management letter – Presents our independent report to the OAI on the project's internal controls, our detailed audit findings and recommendations, and a follow up of prior year audit recommendations.

This is a special purpose and confidential report prepared for UNDP Sudan and the OAI RAC-ECME on the basis of the terms of our engagement letter dated 11 June 2012.

We do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

We would like to appreciate the cooperation and courtesy accorded to us by management UNDP Sudan and the OAI RAC-ECME during the course of the audit. We would be glad to respond to any clarification or additional information that you may require with regard to our report.

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Partners: A Eriksson B Kimacia P Kinisu K Muchiru M Mugasa P Ngahu A Njeru R Njoroge B Okundi K Saiti R Shah



We look forward to working with you again.

Yours faithfully

A handwritten signature in blue ink, appearing to read 'Stephen Ochieng'', is written over a light blue circular watermark.

**Stephen Ochieng'**  
Assurance Director

cc: Mr. Ali Al-Za'tari  
UN Resident / Humanitarian Coordinator  
United Nations Development Programme  
House 7, Block 5, Gama's Avenue  
P.O. Box 913, Khartoum  
Khartoum, Sudan



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# Introduction

## *i. General background*

The General Assembly of the United Nations (UN) has established the United Nations Development Programme (UNDP) to support and supplement the national efforts of developing countries to solving the problems of their economic development and to promote social progress and better standards of life. UNDP is the UN's global development network.

In Sudan, UNDP supports the government and communities to further their own solutions to the challenges of development. The overarching aim of UNDP's work is supporting progress towards the Sudan's Millennium Development Goals and in support of sustainable human development programmes. UNDP receives funds from donors for which it is accountable, and allocates these funds to programmes.

In 2005, Sudan Post-Conflict Community Based Recovery and Rehabilitation Programme was established, to be administered by UNDP Sudan, on behalf of the Government of National Unity and the Government of Southern Sudan with funding from the European Commission and Government of Norway. The project aimed at providing basic services to rural communities across Sudan. The programme focuses on three areas: capacity building, improving livelihoods and providing basic services.

## *ii. Project description*

The programme was to be implemented in five (5) locations in North Sudan (River Nile, Red Sea, Blue Nile, South Kordofan, Abyei) and five (5) locations in South Sudan (Eastern Equatoria, Central Equatoria, Northern Upper Nile, Warrap and Northern Bahr El Ghazal).

The implementation period was mapped as January 2005 to 2012, with the focus area being Crisis Prevention and Recovery.

The contributions to the RRP project were as follows:

- European Commission – DFID – Euro 51M
- UNDP – Euro 4.75M
- Government of Norway – USD 2.135M

The project was structured to be implemented by a 10 consortia of Non-Governmental Organisations (NGOs). The consortia were composed of a lead agency, partner (s), and associate (s), as detailed in the table below:

Consortium	Project name	Project Number	Lead Agency	Partners	Associates
RRP 1	Geissan and Kurmuk Localities - Community Based Recovery and Rehabilitation Project	CA/STABEX/90-99/SU/001/RRP/01	Islamic Relief	<ul style="list-style-type: none"> <li>Mine Advisory Group</li> <li>Save the Children - Sweden</li> </ul>	<ul style="list-style-type: none"> <li>Blue Nile Network for Development Organisation;</li> <li>Child Rights Institute;</li> <li>Sudan Association for Combating Landmines</li> </ul>
RRP 2	Abyei Recovery and Rehabilitation Project	CA/STABEX/90-99/SU/001/RRP/02	Mercy Corps Scotland	<ul style="list-style-type: none"> <li>GOAL – Ireland</li> <li>Save the Children</li> </ul>	<ul style="list-style-type: none"> <li>Abyei Community Action for Development</li> </ul>
RRP 3	Rural Port Sudan and Halaib Localities Recovery and Rehabilitation Project	CA/STABEX/90-99/SU/001/RRP/03,	SoS Sabel (International Rescue Committee was the lead agency until 2009)	<ul style="list-style-type: none"> <li>Agency for Cooperation and Research in Development (ACORD)</li> </ul>	<ul style="list-style-type: none"> <li>Sudanese Environment Conservation Society;</li> <li>Doa'a Charity Organisation for Development;</li> <li>Port Sudan Association for Small Enterprise Development</li> </ul>
RRP 4	Abu Hammed and Berber Localities Community Based Recovery and Rehabilitation Project	CA/STABEX/90-99/SU/001/RRP/04	Root Organisation for Development	<ul style="list-style-type: none"> <li>Global Health Foundation;</li> <li>Nawafil Elkhairat Organisation</li> </ul>	<ul style="list-style-type: none"> <li>African Charitable Society for Mother and Child Care</li> </ul>
RRP 5	Kadugli Locality Community Based Recovery and Rehabilitation Project	CA/STABEX/90-99/SU/001/RRP/05	Save the Children - Sweden	<ul style="list-style-type: none"> <li>Danish Church Aid</li> </ul>	<ul style="list-style-type: none"> <li>Diocese of El Obeid;</li> <li>Nuba Relief, Rehabilitation Development Organisation</li> </ul>
RRP 6	Northern Upper Nile Recovery and Rehabilitation Project	CA/STABEX/90-99/SU/001/RRP/06	Mercy Corps Scotland	<ul style="list-style-type: none"> <li>Fellowships For African Relief; and Tearfund, UK and Stromme - Norway</li> </ul>	<ul style="list-style-type: none"> <li>Episcopal Churches of Sudan</li> </ul>
RRP 7	Juba County Community Based Recovery and Rehabilitation Project	CA/STABEX/90-99/SU/001/RRP/07	Inter-church Organisation for Development – The Netherlands	<ul style="list-style-type: none"> <li>Action Africa Help International – Kenya</li> <li>ZOA Refugee Care – The Netherlands</li> </ul>	<ul style="list-style-type: none"> <li>Sudan Health Association;</li> <li>New Sudan Council of Churches;</li> <li>Sustainable Community</li> </ul>

Consortium	Project name	Project Number	Lead Agency	Partners	Associates
RRP 8	Torit County - Community Based Recovery and Rehabilitation Project	CA/STABEX/90-99/SU/001/RRP/08	Catholic Relief Services	<ul style="list-style-type: none"> <li>MERLIN</li> <li>Associazione Volontari Per il Servizio Internazionale</li> </ul>	<p>Outreach Programme for Empowerment.</p> <ul style="list-style-type: none"> <li>Catholic Diocese of Torit.</li> </ul>
RRP 9	Gogrial East County - Community Based Recovery and Rehabilitation Project	CA/STABEX/90-99/SU/001/RRP/09	VSF - Germany	<ul style="list-style-type: none"> <li>World Vision International;</li> <li>Impact on Health – Germany; and</li> <li>CESVI – Cooperazione e Sviluppo Onlu</li> </ul>	<ul style="list-style-type: none"> <li>Sudan Education for Development Agency;</li> <li>Sudan Production Aid;</li> <li>Indigenous Forest Resources Awareness in the Improvement of Diet</li> </ul>
RRP 10	Background of Aweil Centre and West Counties Recovery and Rehabilitation Project	CA/STABEX/90-99/SU/001/RRP/10	Save the Children in South Sudan	<ul style="list-style-type: none"> <li>Concern Worldwide, Irish</li> </ul>	<ul style="list-style-type: none"> <li>Hope Agency for Relief and Development</li> </ul>

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### **iii. Audit objective**

The objective of the audit was to express an opinion on the project's financial statements which include:

- Expressing an opinion on whether the statement of expenditure presents fairly the expenditure incurred by the project over the period from 1 January 2010 to 31 December 2011 in accordance with UNDP accounting policies and that the expenditures 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 assets and equipment presents fairly the balance of inventory of the UNDP project as at 31 December 2011; and
- Expressing an opinion on whether the statement of cash position held by the project presents fairly the cash and bank balance of UNDP project as at 31 December 2011.

The opinions will be based on the Combined Delivery Report (CDR), which is the mandatory and official statement of expenditure to be certified.

The financial audit will be conducted in accordance with the International Standards of Auditing (ISA).

### **iv. Audit scope**

The audit scope as highlighted in section 2 of the terms of reference covers review of the following:

- a) The expenditure incurred and recorded in the Combined Delivery Reports (CDR)/statement of expenditure of the DIM projects during the period from 1 January 2010 to 31 December 2010 and from 1 January 2011 to 31 December 2011 as reported by UNDP country office in Khartoum;
- b) The value and existence of the assets and equipment held by the DIM project(s) as at 31 December 2011; and
- c) The value and existence of cash held by the DIM projects as at 31 December 2010 and 31 December 2011, either as cash at hand or in the bank account (where applicable)

To fulfill the terms of reference we have conducted the following:

- a) Review of expenditure presented in the Combined Delivery Reports (CDR) against the Sudan Post-Conflict Community Based Recovery and Rehabilitation Programme (RRP) over the period from 1 January 2010 to 31 December 2011;
- b) Review of project's reports and records located at the UNDP country office – Action Management Unit (AMU) and NGOs (lead agencies, partners and associates), as applicable, as presented in the CDR;
- c) Physical verification of assets and equipment held by the Sudan Post-Conflict Community Based Recovery and Rehabilitation Programme as at 31 December 2011;
- d) An overview of the IT General Controls (ITGCs);
- e) Follow up review on audit recommendations from the prior period audit reports; and
- f) Review of cash held by the Sudan Post-Conflict Community Based Recovery and Rehabilitation Programme as at 31 December 2011, where applicable.

# 1. *Executive summary*

In accordance with the scope presented above, we have conducted an audit review of units/organisations presented in the FY2010 and FY2011 CDRs. The units subject to the audit were the following:

<b>Organisation or unit</b>	<b>Consortium Status</b>
Action Management Unit (AMU)	UNDP Sudan
Islamic Relief	Lead agency for RRP 1
Mercy Corps Scotland	Lead agency for RRP 2
International Rescue Committee	Lead agency for RRP 3
Root Organisation for Development	Lead agency for RRP 4
Save the Children Sweden	Lead Agency for RRP 5
Mercy Corps Scotland	Lead agency for RRP 6
VSF – Germany	Lead agency for RRP 9
Save the Children UK	Lead agency for RRP 10

The audit also covered audits to the various partners who received funding through the lead agencies. The audits were conducted either at the lead agencies or in collaboration with the partners and have been reported at the lead agency level.

We present summary details of the audit in subsequent sub-sections.

## 1.1. Summary of findings

This section provides a summary of the internal control and operational findings which came to our attention in the course of the review. These included the following:

Unit	Findings	Priority	Recommendation	Agreed (Yes/No)	Reference
AMU	Failure to adjust advances carried in the CDR to reflect actual expenditure resulting in an understatement of USD 83,299	High	The ending fund balance should be adjusted to take into account the opening and closing balances held by the consortia members as at 1 January 2010 and 31 December 2011 respectively.	Yes	3.2.1.1
RRP 2	1. Unsupported expenditure amounting to USD 129,063 2. Failure to provide an updated asset register of programme assets	High	Management should ensure all expenditure incurred is adequately supported by payment vouchers, third party receipts/invoices and relevant approvals. Management should ensure that: <ul style="list-style-type: none"> <li>A complete record of all assets procured under the programme are maintained;</li> <li>A listing of all assets lost/stolen and documents of subsequent actions taken in a bid to recover the assets is filed with the UNDP, and a clearance of the same sought; and,</li> <li>The programme assets register only contains assets procured or allocated to the consortium.</li> </ul>	Yes	3.2.2.1 3.2.2.2
RRP3	Limitation of scope in the audit of RRP 3	High	UNDP Sudan should forward the issue to the OAI office for further review and resolution based on UNDP financial rules and regulations.	Yes	3.2.3.1
RRP 5	1. Loss of programme assets amounting to USD 385,385 2. Failure to transfer salvaged assets after the closing of the project	High Medium	The value of the lost assets should be written off from the statement of assets as at 31 Dec 2011. Management should effect the transfer of assets and submit the documentary evidence to UNDP.	Yes	3.2.4.1 3.2.4.2



Unit	Findings	Priority	Recommendation	Agreed (Yes/No)	Reference
RRP 6	1. Unsupported expenditure amounting to USD 29,200	High	Management should ensure all expenditure incurred is adequately supported by payment vouchers, third party receipts/invoices and relevant approvals.	Yes	3.2.5.1
	2. Failure to provide an updated asset register of programme assets	High	Management should ensure that: <ul style="list-style-type: none"> <li>• A complete record of all assets procured under the programme are maintained;</li> <li>• A listing of all assets lost/stolen and documents of subsequent actions taken in a bid to recover the assets is filed with the UNDP, and a clearance of the same sought; and</li> <li>• The programme assets register only contains assets procured or allocated to the consortium.</li> </ul>	Yes	3.2.5.2
RRP 10	1. Unsupported expenditure amounting to USD 2,246	Medium	Management should ensure all expenditure incurred is adequately supported by payment vouchers, third party receipts/invoices and relevant approvals.	Yes	3.2.6.1
	2. Ineligible expenditure of USD 10,000	Medium	This amount should be reduced from the reported financial statement as it does not constitute eligible expenditure.	Yes	3.2.6.2

Details of these findings with management comments and our response are provided under Section 3.2 of this report.

As per the audit Terms of Reference, we are required to sign and stamp the executive summary, summarising the important issues raised in the financial audit reports and the management letter.

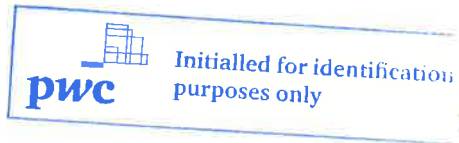
You will appreciate that the matters dealt with in our report came to our attention during the course of our normal audit procedures, which are designed primarily with a view of expressing our opinion on the Combined Delivery Report, statement of assets and equipment and statement of cash position of the UNDP project number UNDP project number 47467 'Sudan Post-Conflict Community Based Recovery and Rehabilitation Programme (RRP), for the period 1 January 2010 to 31 December 2011, as per the audit terms of reference dated 11 June 2012.

Our comments, therefore, cannot be expected to include all possible improvements in internal control that a more extensive special examination might reveal.

PricewaterhouseCoopers

19 April 2013

Certified Public Accountants  
Nairobi



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## 2. Financial report

### 2.1. Statement of management's responsibilities

It is the responsibility of programme management at the United Nations Development Programme (UNDP) to prepare the project financial statements for each financial year in accordance with the accounting policies prescribed by the UNDP, and in accordance with the project 'Sudan Post-Conflict Community Based Recovery and Rehabilitation Programme' reporting requirements. Programme management is also responsible for ensuring that the organisation keeps proper accounting records that disclose, with reasonable accuracy, the financial position of the programme. They are also responsible for safeguarding the assets of the programme that are under the organisation's control.

Programme management accepts responsibility for the project financial statements, and is of the opinion that the statements for the period have been prepared, in all material respects, in accordance with the accounting policies prescribed by the organisation, and the project 'Sudan Post-Conflict Community Based Recovery and Rehabilitation Programme' reporting requirements. Management further accept responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial reports, as well as designing, implementing and maintaining internal control relevant to the preparation of financial reports that are free from material misstatement.

Signature \_\_\_\_\_

  
17/4/13  
Mr. Ali Al-Za'tari  
UN Resident / Humanitarian Coordinator

## 2.2. Independent auditor's report

### REPORT OF THE INDEPENDENT AUDITOR TO THE OFFICE OF AUDIT AND INVESTIGATIONS (OAI) IN RESPECT OF THE SUDAN POST-CONFLICT COMMUNITY BASED RECOVERY AND REHABILITATION PROGRAMME (RRP)

#### 2.2.1. Certification of the statement of expenditure

We have audited the accompanying statement of expenditure ("the statement") of the 'Sudan Post-Conflict Community Based Recovery and Rehabilitation Programme (RRP)', project number 47467, for the period 1 January 2010 to 31 December 2011, as set out on pages 10 to 17 and appendix 1 to this report.

#### *Programme management's responsibilities*

The management of the UNDP Sudan country office is responsible for the preparation and fair presentation of the statement of expenditure in accordance with the accounting policies set out on section 2.4, and in accordance with the UNDP reporting requirements, and for such internal control, as the management determine necessary to enable the preparation of the statement of expenditure is free from material misstatements, whether due to fraud or error.

#### *Auditor's responsibility*

Our responsibility is to express an independent opinion on the statement based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform our audit to obtain reasonable assurance that the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statements whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the program's preparation of the financial report 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 organisation's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, made by program management, as well as evaluating the overall presentation of the statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Basis for qualified opinion*

##### *a). Limitation of scope*

Included in the CDR for the year ended 31 December 2010 was a reimbursement of USD 286,293 to International Rescue Committee (RRP 3). The reimbursement was made based on transaction listings and quarterly reports submitted to UNDP by the NGO. There were no expenditure support documents provided for our review and hence normal audit procedures could not be carried out to verify the reimbursement. This finding related to an isolated activity/category and details have been discussed under section 3.2.3 of this report.

##### *b). Failure to adjust advances carried in the CDR to reflect actual expenditure*

The amounts reported in the CDR as expenditure for FY2010 and FY2011 under the RRP activities related to advances issued to the consortia members for implementation and did not constitute the actual expenditure incurred and reported under the project. Given the modified cash accounting basis, it is expected that at the end of the project, the advances recorded against each consortia would be adjusted to reflect actual expenditure as reported by the lead agencies. Consequently, there was a net adjustable amount of USD (83,299) in the statement of expenditure. See details under section 2.5.3 and 3.2.1.1.

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### **Qualified Opinion**

In our opinion, except for the effect of the matters described in the basis for qualified opinion paragraph above, the accompanying statement of expenditure presents, in all material respects, the expenditure of USD 8,545,187 incurred by the UNDP project number 47467, the Sudan Post-Conflict Community Based Recovery and Rehabilitation Programme (RRP), for the years ended 31 December 2010 and 31 December 2011, in accordance with the UNDP accounting policies and the note to the statement described in section 2.4 of this report, 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.



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## 2.2.2. Certification of Statement of assets and equipment

We have audited the accompanying statement of assets and equipment of 'Sudan Post-Conflict Community Based Recovery and Rehabilitation Programme', project number 47467 as at 31 December 2011.

### *Programme management's responsibilities*

Programme management is responsible for the preparation and fair presentation of the statement of assets and equipment in accordance with the accounting policies set out in section 2.4 of this report, and in accordance with the UNDP Sudan reporting requirements, and for such internal controls, as the management determine necessary to enable the preparation of the statement that is free from material misstatements, whether due to fraud or error.

### *Auditor's responsibility*

Our responsibility is to express an independent opinion on the statement based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform our audit to obtain reasonable assurance that the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statements whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the program's preparation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organisation's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, made by program management, as well as evaluating the overall presentation of the statements.

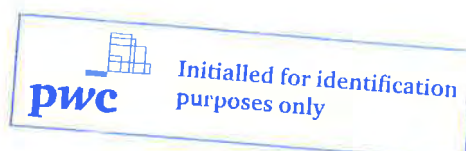
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for qualified opinion – Limitation of scope*

We were not able to verify the existence of assets held at RRP's 02 and 06 (Mercy Corps) as no asset registers were maintained for the project. Further, under RRP 5, we noted the loss of programme assets as detailed in section 3.2.4.1 of this report and could not physically verify the existence of the remaining assets held as at 31 December 2011 as they were located in the field offices.

### *Qualified Opinion*

In our opinion, except for the effect of the matter described in the basis for qualified opinion paragraph above, the accompanying statement of assets and equipment of project number 47467, presenting an amount of USD 130,815 as at 31 December 2011 has been prepared in all material respects, in accordance with the accounting policies described on section 2.4 of this report, and the UNDP reporting requirements.



**2.2.3. Certification of statement of cash position**

The RRP was implemented by various consortia of implementing organisations. Funds for the project were maintained at various bank accounts at the lead agency, partners and associate levels. The project implementers – UNDP Sudan – did not have project designated bank accounts, and project funds were maintained in pool fund accounts for all donors. As per the terms of reference, we are required to issue certification of the statement of cash position only if a separate bank account for each project is maintained. Consequently, we do not give a certification of the project's cash position as at 31 December 2011.

*PricewaterhouseCoopers*

Certified Public Accountants  
Nairobi

19 April 2013





## 2.3. Statement of expenditure

The statement of expenditure presented below has been derived from the certified combined delivery reports (CDRs) as presented in the appendix 1 to this report.

Description	Notes	1 Jan to	1 Jan to	Total
		31 Dec 2010	31 Dec 2011	Amount
		USD	USD	USD
AMU expenditure	2.5.1	2,007,972	292,491	2,300,463
RRP 3 – IRC Reimbursement	2.5.2	286,293	-	286,293
RRP 1	2.5.3	522,008	113,800	635,808
RRP 2		1,781,766	-	1,781,766
RRP 4		120,115	-	120,115
RRP 5		1,530,885	412,088	1,942,973
RRP 6		-	141,623	141,623
RRP 9		307,427	-	307,427
RRP 10		1,028,719	-	1,028,719
<b>Total expenditure</b>		<b>7,585,185</b>	<b>960,002</b>	<b>8,545,187</b>

The above statement of expenditure and the accompanying notes on section 2.5 of this report were approved by the management of the UNDP Sudan Country Office on 17 April 2013 and signed on its behalf by:

Signature

Name and title

*Ali Al-Zaitani*  
RR

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## **2.4. Summary of significant accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below.

### **a) Basis of preparation**

The statement of expenditure/CDR is prepared in accordance with the UN System Accounting Standards (UNSAS).

### **b) Expenditure**

This represents actual cash disbursed during, and unsettled commitments as at the end of, the period under review.

### **c) Fixed assets**

Fixed assets are expensed to the statement of income and expenditure in full at the date of acquisition. A detailed record is maintained for all fixed assets held.

### **d) Foreign currency**

Foreign currency transactions are recorded using the United Nations operational rate of exchange. The reporting currency is United States Dollar (USD).

## 2.5. Notes to the statement of expenditure

### 2.5.1. AMU costs

These costs relate to expenses incurred by the Action Management Unit. The breakdown was as follows:

Description	1 Jan to 31 Dec 2010 (USD)	1 Jan to 31 Dec 2011 (USD)	Total Amount (USD)
Direct costs	78,828	287,456	366,284
Indirect costs (7% since project inception)	1,884,343	3,898	1,888,241
Unrealized gains/ losses	44,801	1,137	45,938
<b>Total</b>	<b>2,007,972</b>	<b>292,491</b>	<b>2,300,463</b>

### 2.5.2. RRP 3 – IRC reimbursement

These costs related to a reimbursement to IRC for expenditure incurred after expulsion from the Sudan. The reimbursement was done on the basis of quarterly reports and transaction listings. We present a summary of the funds disbursed to and expenditure incurred by the RRP since inception below:

Description	Amount in budget currency (Euro)	Amount in reporting currency (USD)
<b>Total funds received from UNDP</b>	<b>(3,112,103)</b>	<b>(3,837,365)</b>
Actual amount reported in FY 1 and 2 of the project	2,363,559	2,914,376
Actual amount for three quarters from Sep 2008- April 2009	992,246	1,223,485
<b>Total actual expenditure</b>	<b>3,355,805</b>	<b>4,137,861</b>
Amount reimbursable to IRC *	243,702	*300,496

\*This was not the final amount paid out as this reimbursement was subjected to further discussions between IRC and UNDP regarding the eligibility of expenditure in the transaction listing submitted for review. The final amount agreed on was USD 286,293.

We could not verify the expenditure as the related support documents were not availed for our review. We have presented details of this issue under section 3.2.3 of this report.



### 2.5-3. Fund accountability statement per category/activities

Expenditure presented in the CDRs related to advances disbursed to the consortia members. Consequently, the actual expenditure as reported by the consortia members differed from the amounts recorded in the CDRs. We have raised issue and given our recommendations in section 3.2.1.1 of this report.

In the schedule below, we present the fund accountability statements for the various consortia members incorporating the opening balances, hence recognizing the actual expenditure incurred during the year 2010 and 2011.

Activity	Notes	RRP 1	RRP 2	RRP 4	RRP 5	RRP 6	RRP 9	RRP 10	Total
		USD	USD	USD	USD	USD	USD	USD	USD
Funds brought forward	2.5-3.1	*(180,683)	622,422	105,066	*(300,943)	*(94,259)	89,268	*(306,454)	(65,583)
Funds received	2.5-3.2	635,808	1,781,766	120,115	1,942,973	141,623	307,427	1,028,719	5,958,431
Interest income		-	871	-	-	4,505	-	-	5,376
<b>Total funds available for use</b>		<b>455,125</b>	<b>2,405,059</b>	<b>225,181</b>	<b>1,642,030</b>	<b>51,869</b>	<b>396,695</b>	<b>722,265</b>	<b>5,898,224</b>
<b>Expenditure</b>									
Direct costs (Goods and services delivered to beneficiaries)	2.5-3.3	306,382	1,394,150	111,231	1,278,165	***(1,067)	203,685	216,906	3,509,452
Direct support costs	2.5-3.4	118,981	853,569	99,219	613,175	49,543	167,045	190,507	2,092,039
Indirect costs	2.5-3.5	29,762	157,340	14,731	132,582	3,393	25,952	28,518	392,278
<b>Total</b>		<b>455,125</b>	<b>2,405,059</b>	<b>225,181</b>	<b>2,023,922</b>	<b>51,869</b>	<b>396,682</b>	<b>435,931</b>	<b>5,993,769</b>
Less: Questioned costs (adjusted)	2.5-3.6	-	-	-	-	-	-	12,246	12,246
<b>Fund balance</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(381,892)</b>	<b>-</b>	<b>13</b>	<b>298,580</b>	<b>(83,299)</b>
Other Questioned costs	2.5-3.6	-	129,063	-	-	29,200	-	-	158,263

\*The balances of USD (180,683) under RRP 1, USD (94,259) under RRP 6 and USD (306,454) under RRP 10 relate to actual expenditure incurred above the disbursements received in the prior period of the project up to 31 December 2009.

\*\* The balance of USD (1,067) under RRP 6 relates to the reversal of an over accrual of expenditure.

### 2.5.3.1. Funds brought forward

These amounts represent the over/under utilisation of funds by the consortia members in the prior period of the project up to 31 December 2009. The amounts were further adjusted to accommodate exchange differences emanating from reporting differences not captured during the prior years.

### 2.5.3.2. Funds received

These amounts represent the advances and reimbursements received by the consortia members relating to the period from 1 January 2010 to 31 December 2011 as follows:

RRP Ref	Date	Lead agency	Currency	LC Amount	Rate	USD Amount
RRP 1	2010-11-09	Islamic Relief	EUR	172,347	0.7200	239,370
	2010-04-14		EUR	210,000	0.7430	282,638
RRP 2	2010-09-07	Mercy Corps Scotland	USD	580,530	1.0000	580,530
	2010-02-03		USD	967,551	1.0000	967,551
	2010-02-03		EUR	166,851	0.7140	233,685
RRP 4	2010-07-11	Roots Organisation For Development	EUR	9,000	0.8110	11,097
	2010-04-14		EUR	81,000	0.7430	109,018
RRP 5	2010-08-14	Save The Children Sweden	EUR	253,730	0.8110	312,861
	2010-09-29		EUR	619,831	0.7870	787,586
	2010-11-09		EUR	309,915	0.7200	430,438
RRP 9	2010-09-19	Veterinaires Sans Frontieres Germany	EUR	59,888	0.7870	76,097
	2010-02-03		EUR	165,170	0.7140	231,330
RRP 10	2010-05-03	Save The Children UK	EUR	775,654	0.7540	1,028,719
<b>Total for the year ended 31 December 2010</b>						<b>5,290,920</b>
RRP 1	2011-04-07	Islamic Relief	EUR	80,798	0.7100	113,800
RRP 5	2011-03-06	Save The Children Sweden	EUR	300,000	0.7280	412,088
RRP 6	2011-02-10	Mercy Corps Scotland	EUR	103,951	0.7340	141,623
<b>Total for the year ended 31 December 2011</b>						<b>667,511</b>
<b>Total for the two years ended 31 December 2011</b>						<b>5,958,431</b>

### 2.5.3.3. Goods and services delivered to beneficiaries

The breakdown of project expenditure per category/activity is as shown in the table below:

Activity	RRP 1	RRP 2	RRP 4	RRP 5	RRP 6	RRP 9	RRP 10	Total
	USD	USD	USD	USD	USD	USD	USD	USD
Capacity building and institutional strengthening	-	80,320	72,069	135,151	-	55,008	58,414	400,962
Livelihoods	306,382	244,018	39,162	362,348	(1,482)	106,788	35,032	1,092,248
Basic services		1,069,812	-	780,666	415	41,889	123,460	2,016,242
<b>Sub-total</b>	<b>306,382</b>	<b>1,394,150</b>	<b>111,231</b>	<b>1,278,165</b>	<b>(1,067)</b>	<b>203,685</b>	<b>216,906</b>	<b>3,509,452</b>

### 2.5.3.4. Support costs

The breakdown of project expenditure per category/activity is as shown in the table below:

Activity	RRP 1	RRP 2	RRP 4	RRP 5	RRP 6	RRP 9	RRP 10	Total
	USD	USD	USD	USD	USD	USD	USD	USD
Expatriate staff	46,100	231,843	71,872	122,542	3,365	53,404	8,362	537,488
Local staff	28,078	175,143	-	257,736	1,549	22,513	108,688	593,707
Durable equipment	-	55,727	*11,155	310	1,520	-	4,857	73,569
Premises and supplies	32,583	372,043	943	217,709	32,172	15,261	57,702	728,413
Needs assessments and other studies	-	-	1,376	976	-	-	-	2,352
Audit and evaluation	9,324	14,677	11,697	4,349	11,009	64,581	10,898	126,535
Visibility actions	1,736	2,750	944	6,208	-	2,704	-	14,342
Insurance costs	1,613	-	1,193	3,345	-	7,655	-	13,806
Financial service costs	-453	1,386	39		(72)	927	-	1,827

Activity	RRP 1	RRP 2	RRP 4	RRP 5	RRP 6	RRP 9	RRP 10	Total
	USD	USD	USD	USD	USD	USD	USD	USD
Sub-total	118,981	853,569	99,219	613,175	49,543	167,045	190,507	2,092,039

\*The durable equipment costs under RRP 4 represent operational costs on equipment and not programme assets.

#### 2.5.3.5. Indirect costs

This related 7% of the actual direct costs charged to the project as agreed upon between the lead agencies and UNDP Sudan as follows:

Description	RRP 1	RRP 2	RRP 4	RRP 5	RRP 6	RRP 9	RRP 10	Total
	USD	USD	USD	USD	USD	USD	USD	USD
Goods and services delivered to beneficiaries	306,382	1,394,150	111,231	1,278,165	(1,067)	203,685	216,906	3,509,452
Support costs	118,981	853,569	99,219	613,175	49,543	167,045	190,507	2,092,039
<b>Total direct costs</b>	<b>425,363</b>	<b>2,247,719</b>	<b>210,450</b>	<b>1,891,340</b>	<b>48,476</b>	<b>370,730</b>	<b>407,413</b>	<b>5,601,491</b>
Actual indirect costs charged	29,762	157,340	14,731	132,582	3,393	25,952	28,518	392,278
Percentage charged	7%	7%	7%	7%	7%	7%	7%	7%



### 2.5.3.6. Questioned costs

These relates to adjustments to expenditure at the lead agency level. The breakdown is as follows:

Cause for adjustment	Reference	RRP 2	RRP 6	RRP 10	Total
		USD	USD	USD	USD
Unsupported expenditure (adjusted)*	3.2.6.1	-	-	2,246	2,246
Ineligible expenditure (adjusted)*	3.2.6.2	-	-	10,000	10,000
Other unsupported expenditure (not adjusted)**	3.2.**	129,063	29,200	-	158,263
<b>Total</b>		<b>129,063</b>	<b>29,200</b>	<b>12,246</b>	<b>170,509</b>

We have provided details of the unsupported expenditure under the audit findings for each RRP under section 3.2 of this report.

\*These are balances that were agreed and adjusted in the fund accountability statement as ineligible.

\*\*These are other questioned costs which have not been adjusted in the fund accountability statement and are subject to further review after this audit is completed as indicated in section 3.2.2.1 and 3.2.5.1.

## 3. Management letter

### 3.1. Report of the independent auditor to the Office of Audit and Investigations (OAI) on internal controls of RRP

We have audited the financial statements of the Recovery and Rehabilitation Programme (RRP) project for the years 1 January to 31 December 2010 and 1 January to 31 December 2011 and issued our report on it, as detailed in section 2.2 of this report.

We conducted our audit in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the project financial statements are free of material misstatement.

The management of the Recovery and Rehabilitation Programme is responsible for establishing and maintaining internal controls. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that the assets are safeguarded against loss from unauthorised use or disposition; transactions are executed in accordance with management's authorisation and in accordance with the terms of the agreements; and transactions are recorded properly to permit the preparation of the project financial statements in conformity with the basis of accounting described in Note 2.4 to the project financial statements. Because of inherent limitations in internal control, errors or fraud may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

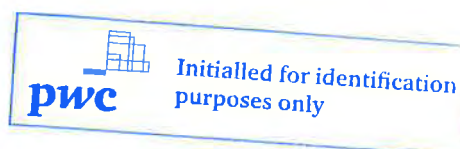
In planning and performing our audit of the project financial statements of the Recovery and Rehabilitation Programme (RRP), Project ID 47467 for the years ended 31 December 2010 and 31 December 2011, we obtained an understanding of internal control. With respect to internal control, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the project financial statements and not to provide an opinion on internal control. Accordingly, we do not express such an opinion.

We noted certain matters involving internal control and its operation that we consider to be reportable conditions under standards established by International Standards on Auditing. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of internal control that, in our judgment, could adversely affect the recipient's ability to record, process, summarise, and report financial data consistent with the assertions of management in the project financial statements.

We considered the matters detailed under section 1.1 of this report to be significant weaknesses in internal controls.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control elements does not reduce to a relatively low level, the risk that errors or fraud in the amounts that would be material in relation to the project financial statements and project assets may occur and not be detected within a timely period by staff members in the normal course of performing their assigned functions.

Our consideration of internal control would not necessarily disclose all matters in internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the matters involving the internal controls structure and its operations that we consider to be material weaknesses as defined above.



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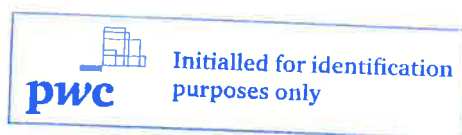
### **3.1 Report of the independent auditor to the OAI on internal controls of RRP (continued)**

This report is intended for the information of and use by the RRP management team, the OAI and UNDP Sudan in accordance with the terms of our engagement letter dated 11 June 2012 and for no other purpose.

*PricewaterhouseCoopers*

Certified Public Accountants  
Nairobi

19 April 2013



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## 3.2. Detailed audit findings and recommendations

During the course of the audit, we identified areas where we believe that it may be appropriate for management to consider improvements to the accounting and control systems. We have detailed below, our findings and recommendations and control weaknesses identified in the course of our audit.

Our audit findings and recommendations have been set out in a format which summarises the control improvement, outlines the nature of the findings which gave rise to the recommendations and identifies the risks to which the project may be exposed as follows:

1. Issue title;
2. Observation;
3. Criteria;
4. Cause;
5. Impact;
6. Priority;
7. Recommendation;
8. Management comments; and
9. Auditor's response, where the management disagrees with the recommendation.

The table below summarises the nature and urgency of the recommendations. The recommendations have been graded as follows:

<b>High priority</b>	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 and may affect the organization at the global level.
<b>Medium priority</b>	Action is required to ensure that UNDP is not exposed to significant risks. Failure to take action could result in negative consequences for UNDP.
<b>Low priority</b>	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.

We, therefore, present our detailed findings and recommendations as follows:



3.2.1. Audit findings under Action Management Unit (AMU)

Ref	Audit finding	Recommendation	Priority	Management comments	Auditor's response
3.2.1.1	<p><b>Failure to adjust advances carried in the CDR to reflect actual expenditure resulting in an understatement of advances by USD 83,299</b></p> <p><b>Condition</b></p> <p>We noted that the amounts reported in the CDR as expenditure for FY2010 and FY2011 under the RRP activities related to advances issued to the consortia members for implementation and did not constitute the actual expenditure incurred and reported under the project.</p> <p><b>Criteria</b></p> <p>As highlighted in Section 2 of the terms of the reference, the scope of audit included a review the expenditure incurred and recorded in the Combined Delivery Reports (CDR)/Statement of Expenditure of the project during the period from 1 January 2010 to 31 December 2011 as reported by UNDP country office in Khartoum. From our understanding of the RRP management, AMU made disbursements to each of the lead agencies as agreed in the project document. The lead agencies then reported back to UNDP in quarterly financial statements.</p> <p>Given the modified cash accounting basis, it is expected that at the end of the project, the advances recorded against each consortia would be adjusted to reflect actual expenditure as reported by the lead agencies.</p> <p><b>Cause</b></p> <p>AMU did not adjust the advances in the system to reflect the actual reported expenditure after the various activities closed their books and submitted their final</p>	<p>The ending fund balance should be adjusted to take into account the opening and closing balances held by the consortia members as at 1 January 2010 and 31 December 2011 respectively.</p>	High	<p><b>UNDP Comment:</b></p> <p>As per UNDP practice, the instalment/disbursement to the partners were recorded as expenditure in Atlas, however, the RRP/UNDP did maintain separate record showing the amount disbursed to the partners and the expenditure reported by partners through their financial reports in Euro.</p> <p>As per RRP/UNDP record, there is no remaining outstanding transaction with the partners, although it is reflected in the auditors' report detail calculations. RRP/UNDP disbursed to the partners in Euro while the auditors presented the information in USD and there should be exchange</p>	<p>In future, the AMU should make adjustments with the final reported expenditure.</p>

Ref	Audit finding	Recommendation	Priority	Management comments	Auditor's response
	<p>financial reports.</p> <p><b>Implication</b></p> <p>This means that the ending fund balance presented in the CDR does not take into account the opening balances held by the consortia members at the start of the period, and the possibility of unutilized funds at the closing of the activities.</p>			<p>differences between the two currencies. As per auditors' report presented herein, an amount of USD 83,299 is payable by UNDP to the partners, while there is no unpaid liability to the partners at all on the part of UNDP.</p> <p>In this situation, UNDP would appreciate if the finding is dropped from the audit observation based on the explanations stated above.</p>	

3.2.2. Audit findings under RRP 2

Ref	Audit finding	Recommendation	Priority	Management comments	Auditors response
3.2.2.1	<p><b>Unsupported expenditure amounting to USD 129,063</b></p> <p><b>Condition</b> From our sample, we noted instances of unsupported expenditure. We have provided a detailed schedule under appendix 3(a) to this report.</p> <p><b>Criteria</b> Management should ensure that they all expenditure is fully supported.</p> <p><b>Cause</b> Management had not properly maintained all documents to ensure they would be available for reference and review.</p> <p><b>Implication</b> Failure to account for donor funds is in contravention with the donor requirements. This could lead to loss of donor funds as well.</p>	<p>Management should ensure all expenditure incurred is adequately supported by payment vouchers, third party receipts/invoices and relevant approvals.</p>	High	<p><u>Mercy Corps Scotland comments:</u></p> <p>We were not able to trace the relating documents during the audit. However, we will continue efforts to trace and provide these documents for review.</p> <p><b>UNDP Comment:</b></p> <p>UNDP communicated this issue to the lead agency (Mercy Corps) and the auditor on a number of times; however, still all of the documents are not made available by the lead agency. UNDP will request the auditor/OAI to review the documents separately once it is available.</p>	<p>The country office should make appropriate follow-up.</p>
3.2.2.2	<p><b>Failure to provide an updated asset register of programme assets</b></p>				

Ref	Audit finding	Recommendation	Priority	Management comments	Auditors response
	<p><b>Condition</b></p> <p>We were not provided with an asset register of programme assets upon request.</p> <p>This is in contravention of the contract agreement that requires management to ensure that;</p> <ul style="list-style-type: none"> <li>• A complete record with the relevant fields of all assets procured under the programme are maintained;</li> <li>• A listing of all assets lost/stolen and documents of subsequent actions taken in a bid to recover the assets is filed with the UNDP, and a clearance of the same sought; and</li> <li>• The programme assets register only contains assets procured or allocated to the consortium.</li> </ul> <p><b>Criteria</b></p> <p>Management should ensure that an updated asset register is maintained.</p> <p><b>Cause</b></p> <p>This was attributed to lapses in document handling and storage.</p> <p><b>Implication</b></p> <p>Lack of maintaining an asset register is in contravention of the grant contract and might lead to misuse and misappropriation of programme assets.</p>	<p>Management should prepare and submit a complete updated list of the programme assets to UNDP.</p>	<p>High</p>	<p><u>Mercy Corps Scotland comments:</u></p> <p>We had already done an asset handover for the RRP project assets but were not able to immediately trace the list. We will provide the hand over list once it has been traced.</p> <p><u>UNDP Comment:</u></p> <p>The project was closed before the audit, as such, it was not possible for the lead agency to promptly provide the relevant documents to the auditor, however, the assets were transferred to the beneficiaries after securing approval from the PRC. UNDP provided the PRC approval including the list of assets to the auditor during discussion on the draft report, which was not</p>	<p>The country office should make appropriate follow-up.</p>

Ref	Audit finding	Recommendation	Priority	Management comments	Auditors response
				<p>agreed by the auditor considering the fact that they (auditor) need further time to review the documents. In the opinion of UNDP, this is a settled case as agreed by all parties, as such, this issue should be dropped from the audit findings.</p>	



### 3.2.3. Audit findings under RRP 3

Ref	Audit finding	Recommendation	Priority	Management comments	Auditor's response
3.2.3.1	<p><b>Limitation of scope in the audit of RRP 3</b></p> <p><b>Condition</b></p> <p>The Lead Agency in RRP 3 in 2009 was International Rescue Committee (IRC). On 4 March 2009, the Government of Sudan cancelled the organisation's registration as an NGO in the country. At the time of their expulsion expenditure incurred in quarter February and early March 2009 was not yet reported. It was agreed between the IRC management and UNDP Sudan that a reimbursement of USD 286,293 was due to IRC.</p> <p>However, as the documents were not available for review, the reimbursement was based on transaction listings and quarterly reports provided.</p> <p><b>Criteria</b></p> <p>In verifying expenditure, our terms of reference required us to review transactions concluded and recorded against the programme over the period from 1 January 2010 to 31 December 2011. This included verifying properly approved vouchers and other supporting documents.</p> <p>We were also guided by ISA requirements regarding obtaining sufficient audit evidence.</p> <p><b>Cause</b></p> <p>The organisation was no longer present in the country and there were no documents available for our review.</p> <p><b>Implication</b></p> <p>This limited our scope in verification of expenditure with regard to the reimbursement paid out as recorded in the CDR for FY 2010 as we were unable to obtain sufficient appropriate</p>	<p>The UNDP country office should review the case based on the circumstances and take appropriate action.</p>	<p>High</p>	<p>IRC was unavailable for comment.</p> <p><b>UNDP Comment:</b></p> <p>In March 2009 the Government of Sudan de-registered the IRC -Lead Agency of the RRP03 among 13 other international organizations operating in Sudan. Within a very short period of time, the bank accounts of those organizations were seized and the computers, documents including accounting records were confiscated. The organizations were forced by the government to pay 7 months' Severance Pay to staff members that were affected by this decision. Payments were made</p>	<p>The country office should make appropriate follow-up.</p>

Ref	Audit finding	Recommendation	Priority	Management comments	Auditor's response
	<p>audit evidence to verify the amount. However, we noted that the effects on the financial statements, though material, were isolated to the expenditure of RRP 3 only.</p>			<p>under the supervision of government authorities and documents were not allowed to be taken by the Implementing Partner.</p> <p>Subsequently the RRP03 Lead Agency (IRC) submitted the payment request to UNDP. Upon scrutiny, an amount of USD 286,293 was disbursed to IRC which constituted payment made to partners, USD 154,263 and USD 132,030, as against Severance Pay to the staff as per government decision including few other costs. It is worth mentioning that part of the amount paid to the partners was audited by PwC during 2009 DIM audit. The balance amount of USD 132,030 was used by</p>	

Ref	Audit finding	Recommendation	Priority	Management comments	Auditor's response
				<p>the IRC for payments pertinent to the RRP, primarily severance payment to personnel as mentioned above.</p> <p>The Policy and Review Committee (PRC)- the steering committee for this fund was informed of this matter immediately after the government decision. As part of the regular financial reports, the mentioned payment was reported to the donor and the Government (in its capacity of Contracting Party). The PRC accepted the financial reports. As this was a fact known by all parties and as the financial report was accepted as well, this issue should be considered as settled.</p>	



Ref	Audit finding	Recommendation	Priority	Management comments	Auditor's response
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### 3.2.4. Audit findings under RRP 5

Ref	Audit finding	Recommendation	Priority	Management comments	Auditor's response
3.2.4.1	<p><b>Loss of programme assets amounting to USD 385,385</b></p> <p><b>Condition</b></p> <p>Management reported that most of the assets which were purchased under the RRP 5 projects over its lifetime - worth USD 385,385 were lost in a war that broke out in Kadugli in early June 2011.</p> <p>These purchases were purchased in the years between 2006 and 2008. However, the sum of their purchase value still formed part of the statement of assets as at 31 December 2011. We have presented a listing of the lost assets under appendix 3 (c) of this report.</p> <p>According to management, the matter was reported to UNDP Sudan. In addition, the nature of the loss (war) limited the recovery of the assets.</p> <p><b>Criteria</b></p> <p>Assets purchased by the project funding should be properly maintained and management should ensure their safety.</p> <p><b>Cause</b></p> <p>This loss was due to circumstances beyond the control of management.</p> <p><b>Implication</b></p>	<p>The assets should be removed from the assets register.</p>	<p>High</p>	<p><u>Save The Children Sweden comments:</u></p> <p>Management has taken all necessary steps to inform UNDP of the loss of the assets in the stated circumstances.</p> <p><b>UNDP Comment:</b></p> <p>The PRC approved the lost assets and it has been reflected in the assets list as lost items.</p> <p>As such, this issue should be considered as resolved.</p>	<p>Not applicable</p>

Ref	Audit finding	Recommendation	Priority	Management comments	Auditor's response
	<p>The amount of USD 385,385 in the statement of assets as at 31 December 2011 does not represent the true value of the account.</p> <p>Further, this negatively affected the implementation of the project as it was brought to an abrupt halt in early June 2011.</p>				
3.2.4.2	<p><b>Failure to transfer salvaged assets after the closing of the project</b></p> <p><b>Condition</b></p> <p>From our review of the assets and equipment, we noted that most assets had been lost in the war. However, there were three salvaged assets. Two of these were laptops which were still under the care of SCS staff while the other, a drilling rig was still under the care of a partner - Diocese of El Obeid. There had been no transfer of title for assets.</p> <p><b>Criteria</b></p> <p>According to the project document Article 7 of General Conditions, Section 7.3, 'The equipment, vehicles and supplies paid for by the Contracting Authority's funding shall be transferred to local authorities or partners of the Organisation or to the final recipients and the documentary proof of those transfers shall be kept for verification.'</p> <p><b>Cause</b></p> <p>Management had not affected the transfers yet.</p> <p><b>Implication</b></p> <p>This was in contravention of the contract agreement provisions.</p>	<p>Management should effect the transfer of assets and submit the documentary evidence to UNDP</p>	<p>Medium</p>	<p><u>Save The Children Sweden</u> comments:</p> <p>Management has already started the process of identifying beneficiaries and transferring the assets.</p> <p><b>UNDP Comment:</b></p> <p>Only one asset item has not yet handed over due to security situation/armed conflicts in the area where the item (drilling machine) is located. The PRC is advised to hand over the assets to the Government Health and Sanitation department which is pending due to inaccessible situation.</p>	<p>The country office should make appropriate follow-up.</p>

3.2.5. Audit findings under RRP 6

Ref	Audit finding	Recommendation	Priority	Management comments	Auditors response
3.2.5.1	<p><b>Unsupported expenditure amounting to USD 29,200</b></p> <p><b>Condition</b> From our sample, we noted instances of unsupported expenditure. We have provided a detailed schedule under appendix 3(b) to this report.</p> <p><b>Criteria</b> Management should ensure that they all expenditure is fully supported.</p> <p><b>Cause</b> Management had not properly maintained all documents to ensure they would be available for reference and review.</p> <p><b>Implication</b> Failure to account for donor funds is in contravention with the donor requirements. This could lead to loss of donor funds as well.</p>	<p>Management should ensure all expenditure incurred is adequately supported by payment vouchers, third party receipts/invoices and relevant approvals.</p>	High	<p><u>Mercy Corps Scotland comments:</u></p> <p>We were not able to trace the relating documents during the audit. However, we will continue efforts to trace and provide these documents for review.</p> <p><u>UNDP Comment:</u> UNDP communicated this issue to the lead agency and the auditor on a number of times; however, still all of the documents are not made available by the lead agency. UNDP will request the auditor/OAI to review the documents separately once it is available.</p>	<p>The country office should make appropriate follow-up.</p>

Ref	Audit finding	Recommendation	Priority	Management comments	Auditors response
3-2-5-2	<p><b>Failure to provide an updated asset register of programme assets</b></p> <p><b>Condition</b> We were not provided with an asset register of programme assets upon request.</p> <p><b>Criteria</b> Management should ensure that an updated asset register is maintained.</p> <p><b>Cause</b> This was attributed to lapses in document handling and storage.</p> <p><b>Implication</b> Lack of maintaining an asset register is in contravention of the grant contract and might lead to misuse and misappropriation of programme assets.</p>	<p>Management should ensure that:</p> <ul style="list-style-type: none"> <li>• A complete record of all assets procured under the programme are maintained;</li> <li>• A listing of all assets lost/stolen and documents of subsequent actions taken in a bid to recover the assets is filed with the UNDP, and a clearance of the same sought; and,</li> </ul> <p>The programme assets register only contains assets procured or allocated to the consortium.</p>	High	<p><u> Mercy Corps Scotland comments:</u></p> <p>We had already done an asset handover for the RRP project assets but were not able to immediately trace the list. We will provide the hand over list once it has been traced.</p> <p><b>UNDP Comments:</b></p> <p>The project was closed before the audit, as such, it was not possible for the lead agency to promptly provide the relevant documents to the auditor, however, the assets were transferred to the beneficiaries after securing approval from the PRC. UNDP provided the PRC approval including the list of assets to the auditor during discussion on the</p>	The country office should make appropriate follow-up.

Ref	Audit finding	Recommendation	Priority	Management comments	Auditors response
				<p>draft report, which was not agreed by the auditor considering the fact that they (auditor) need further time to review the documents. In the opinion of UNDP, this is a settled case as agreed by all parties, as such, this issue should be dropped from the audit findings.</p>	



**3-2.6. Audit findings under RRP10**

Ref	Audit finding	Recommendation	Priority	Management comments	Auditors response
3-2.6.1	<p><b>Unsupported expenditure amounting to USD 2,246</b></p> <p><b>Condition</b> We were not provided with the supporting documents for a transaction amounting to Euro 1,693 (USD 2,246).</p> <p><b>Criteria</b> As per Article 9 (2) under Appendix 1 of the legal provisions of the grant agreement 'The executing agent shall keep accurate and up-to-date records and documents in respect of all expenditures incurred with the funds made available by the UNDP to ensure that all expenditures are in conformity with the provisions of the overall project budget'. The executing agency should also maintain detailed listing for the expenditures reported by the consortium partners.</p> <p><b>Cause</b> Management had not properly maintained all documents to ensure they would be available for reference and review.</p> <p><b>Implication</b> Failure to account for donor funds is in contravention with the donor requirements.</p>	<p>Management should ensure all expenditure incurred is adequately supported by payment vouchers, third party receipts/invoices and relevant approvals.</p>	Medium	<p><u>Save The Children UK (South Sudan) comments:</u></p> <p>This payment voucher had been misfiled due to the previous RRP audits that had taken place and could not be traced at the time of the audit.</p> <p><u>UNDP comments:</u></p> <p>The amount is considered as ineligible expense and was refunded to UNDP in January 2013</p>	<p>The country office should make appropriate follow-up.</p>



Ref	Audit finding	Recommendation	Priority	Management comments	Auditors response
<p><b>3.2.6.2</b></p> <p><b>Ineligible expenditure of USD 10,000</b></p> <p><b>Condition</b></p> <p>From the sample selected, we noted an instance of expenditure in the financial report amounting to USD 10,000 which had been subsequently reversed in the system but not in the financial report.</p> <p><b>Criteria</b></p> <p>Expenditure incurred by implementing agencies, partners and associates in respect of the RRP programme should be have support documentation and be according to the budget</p> <p><b>Cause</b></p> <p>Management oversight.</p> <p><b>Implication</b></p> <p>This leads to inaccurate reporting of expenditure in the financial report.</p>	<p>This amount should be reduced from the reported financial statement as it does not constitute eligible expenditure.</p>	<p>Medium</p>	<p>Save The Children UK (South Sudan) comments:</p> <p>Management agrees that the amount should be reversed in the financial report. This was an error that had not been corrected on the financial statements.</p> <p><b>UNDP Comment:</b></p> <p>The adjustment resulted in reduced project expenditures and the amount was refunded to UNDP in 2013</p>	<p>The country office should make appropriate follow-up.</p>	

### 3.3. Follow up of prior period audit recommendations

As part of the terms of reference, we carried out a follow up review of the prior period audit recommendations from the OAI audit report #869 issued on 9 March 2012. We, therefore, present our findings as follows:

#### 3.3.1. Follow up of prior period audit recommendations under RRP 1

Ref	Summary of audit finding and recommendation	Management comments	Our evaluation of management comments and follow up	Status (open/closed)
3.3.1.1	<p><b>Non preparedness for the Audit</b></p> <p>On commencement and during the audit, Save the Children Sweden, one of the partners, did not have all the programme expenditure documents and staff contracts at the Headquarters in Khartoum. Management attributed this to the high staff turnover, characteristic of NGO's in Sudan.</p> <p><b>Recommendation</b></p> <p>Management should improve on the audit preparation by ensuring that all audit schedules and their supporting documentation are prepared and consortium partners contacted with regard to the same before the audit commences.</p>	<p>The management agreed with the observation. However, the circumstances were beyond the management control since two of the key staff members who knew about the project resigned within a short span of time. The organisational changes both at the country office and internationally compounded the issue of arranging the records before the arrival of the auditors. Despite this, the management provided all the documents required during the audit.</p>	<p>During the period under review, there was no expenditure from partners; hence the issue did not recur.</p>	Closed
3.3.1.2	<p><b>Weakness in management of programme assets</b></p> <p>We noted that the lead agency did not perform asset verification of the assets held by their partners.</p>	<p>During the implementation of the project, the assets were under the control of the partners and associates. At the end of the project, partners and</p>	<p>Assets procured since the inception of the project were given to beneficiaries in 2009. There were no assets procured in 2010.</p>	Closed

	<p><b>Recommendation</b></p> <p>The executing agent should come up with adequate controls to ensure that the project's assets are safeguarded, monitored and used for the projects purposes.</p>	<p>associates submitted their project list of assets which were verified by Islamic Relief Worldwide and shared with UNDP. Later, the distribution of assets was based on that verification.</p>		
<p><b>3-3-1-3</b></p>	<p><b>Delay in submission of expenditure reports by the partners</b></p> <p>One of the partners in the consortium, Mines Advisory Group, claimed expenditure incurred in 2006 and 2007 in 2009, amounting to EURO 190,338, thus leading to overstatement of expenditure reported in 2009 and an understatement of expenditure reported in the prior years.</p> <p><b>Recommendation</b></p> <p>To ensure accuracy in accounting for funds advanced by UNDP, management of the executing agency should ensure that the quarterly expenditure statements are accurate and complete.</p>	<p>As a consortium lead agency, Islamic Relief Worldwide consulted with the UNDP and the external auditor regarding the unreported expenditure and it was agreed that the expenditure to be audited first and certified before reporting.</p> <p>In future, management should ensure effective follow-up with partners and associates in order to ensure accuracy in financial reports submitted to the donors and that expenditure is reported within the period it has been incurred.</p>	<p>During the period under review, there was no expenditure from partners, hence no reports reviewed</p>	<p>Closed</p>
<p><b>3-3-1-4</b></p>	<p><b>Non existence of project specific bank account</b></p> <p>A programme specific bank account was not maintained by the consortium members involved in implementation of the project. They maintained commingled bank accounts; hence it was difficult to ascertain the accuracy of the project funds balance as at 31 December 2009.</p> <p><b>Recommendation</b></p> <p>We appreciate the circumstances under which most of the implementing agencies operate,</p>	<p>This issue and the difficulties to maintain separate bank account were shared with UNDP and agreed to provide cash flow statement as recommended.</p> <p>However, we have opened and maintained a separate bank account in the Blue Nile for the project.</p>	<p>This issue recurred in the period under review.</p>	<p>Closed</p>

	<p>with funds received from multiple donors for various programmes and projects. Even though it is logistically difficult to operate separate bank accounts for each of the donors, it is expected that the organisations institute internal mechanisms to track and account for each donor's funds separately, and be able to provide a statement of cash position for each donor at any given time. This position should then be supported by the balance of funds remaining in the commingled account at any given time.</p>			
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**3.3.2. Follow up of prior period audit recommendations under RRP 2**

Ref.	Summary of audit finding and recommendation	Management comments	Our evaluation of management comments and follow up	Status (closed/open)
3.3.2.1	<p><b>Failure to maintain project specific bank account</b></p> <p>Mercy Corps maintained various bank accounts for the implementation of the programme.</p> <p><b>Recommendation</b></p> <p>Even though it is logistically difficult to operate separate bank accounts for each of the donors, it is expected that the organisations institute internal mechanisms to track and account for each donor's funds separately, and be able to provide a statement of cash position for each donor at any given time. This position should then be supported by the balance of funds remaining in the commingled account at any given time</p>	<p>The contract requires the executing agent must open a new bank account specifically dedicated for the management of this project. In this regard, we have been fully compliant by opening a separate bank account at Mercy Corps Scotland's UK Headquarters.</p>	<p>The issue recurred during the period under review.</p>	<p>Closed</p>
3.3.2.2	<p><b>Non preparedness of the audit</b></p> <p>On commencement and during the audit, the Mercy Corps could not establish on a timely basis, the business premises and key contact persons for some implementing partners in the consortium i.e. Save the Children. In addition, the lead agency did not have all the programme expenditure documents and staff contracts at the Headquarters in Juba. Management attributed this to the high staff turnover, characteristic of NGO's in Southern Sudan.</p>	<p>Mercy Corps Scotland was informed by UNDP on 6 September 2010 that the audit would commence in Juba one week later, on 13 September 2010, and last for 5 days to cover both RRP 2 and RRP 6. Since the original notification email was sent from UNDP to inform us that there would be an upcoming audit process in July 2010, we had contacted UNDP regularly to request an audit</p>	<p>During the period under review, mercy corps had contacted all partners and had availed all the financial reports together with detailed listings.</p>	<p>Closed</p>



Ref.	Summary of audit finding and recommendation	Management comments	Our evaluation of management comments and follow up	Status (closed/open)
	<p><b>Recommendation</b></p> <p>Management should improve on the audit preparation by ensuring that all audit schedules and their supporting documentation are prepared and consortium partners contacted with regard to the same before the audit commences.</p>	<p>start date prior to this but it was not availed.</p>		
<p><b>3-3.2.3</b></p>	<p><b>Missing detailed expenditure listings and supporting documents</b></p> <p>During our review, we were not provided with the detailed expenditure listings and support documents for Save the Children for the period 1 January to 30 April 2009 amounting USD 175,755. We could thus not confirm the completeness of the expenditure reported by the organisation in the reports submitted to the lead agency for consolidation.</p> <p><b>Recommendation</b></p> <p>Management at the executing agency level should ensure that all expenditure and payments made are adequately supported before UNDP funds are utilized. In addition records of the detailed transactions should be maintained by the agency.</p>	<p> Mercy Corps Scotland:</p> <p>Mercy Corps Scotland was not at the time aware that contact information for SAVE was not provided and could have easily given this information to the auditors.</p>	<p>Mercy corps provided detailed listings required for the period under review, however, there was still some missing support documentation.</p>	<p>Open</p>
<p><b>3-3.2.4</b></p>	<p><b>Inaccurate opening balances in the statement of comprehensive income</b></p> <p>We noted that the opening balance figure, which agreed to the closing balance as at 31 December 2008 in the financial system was based on disbursements to partners.</p> <p>As a result, the opening balance was not based on</p>	<p>We agree that we calculated the opening balance figure as the difference between the total funds received from UNDP and the sum of expenses incurred by</p>	<p>During the period under review we tied the balances of the financial reports to prior period audited report and there were no</p>	<p>Closed</p>



Ref.	Summary of audit finding and recommendation	Management comments	Our evaluation of management comments and follow up	Status (closed/open)
	<p>the actual expenditure incurred by the partners and associate as was stipulated in the funding agreement but on funds disbursed.</p> <p><b>Recommendation</b></p> <p>Management should ensure that the correct figures are reported to represent the accurate financial position of the consortium at any given time i.e. based on the actual expenditure incurred by the consortium.</p>	<p>the lead agency and transfers made to consortium members since programme inception to 31 December 2008. However, this was only for the purposes of the summary report for this audit.</p>	<p>exceptions.</p>	
<b>3.3.2.5</b>	<p><b>Weaknesses in management of programme assets</b></p> <p>The following exceptions were noted;</p> <ul style="list-style-type: none"> <li>Instances where the details such as purchase prices, serial numbers and the receipt date were not included in the assets register. As a result of missing purchase prices for some of the items, we could not ascertain the total value of all assets procured by the organisation under the project;</li> <li>During the period March to May 2009, the lead agency lost assets amounting USD 65,104 either through confiscation by the authorities or theft. This comprised of a number of high value electronic gadgets;</li> <li>Toyota Land Cruiser Hardtop 4WD engine number 1HZ 0486803 (Chassis number JTERB71J 900028330) was in the assets register for the programme. However, upon discussions with Mercy Corps management and review of the Northern Upper Nile Recovery and</li> </ul>	<p>Mercy Corps Scotland comments:</p> <p>Mercy Corps Scotland has insurance for all properties and vehicles used in every country program in the world including Sudan. The insurance in the past was provided by our HQ but since 2009 we shifted to a local provider for vehicles. Due to the nature of the working and living environment in Sudan it is not practical to have insurance for all individual assets, in particular non-capital or equipment with a low value.</p>	<p>We were not provided with a list of programme assets during the period under review.</p>	Open

Ref.	Summary of audit finding and recommendation	Management comments	Our evaluation of management comments and follow up	Status (closed/open)
	<p>Rehabilitation Project (RRP 6) assets register, the same vehicle appeared to have been procured under the RRP 6. This vehicle had however been stolen; and</p> <ul style="list-style-type: none"> <li>Project management had not insured programme assets and hence could not claim compensation for the lost/stolen items.</li> </ul> <p><b>Recommendation</b></p> <p>Management should ensure that;</p> <ul style="list-style-type: none"> <li>A complete record with the relevant fields of all assets procured under the programme are maintained;</li> <li>A listing of all assets lost/stolen and documents of subsequent actions taken in a bid to recover the assets is filed with the UNDP, and a clearance of the same sought;</li> <li>The programme assets register only contains assets procured or allocated to the consortium; and</li> <li>Further action is taken to safeguard programme assets such as insuring the assets and more vigilance in monitoring and verification.</li> </ul>			
3-3-2-6	<p><b>Maintenance of personnel files</b></p> <p>We noted that there were no documents in staff files to support that the recruitment process was carried out in an open and competitive process and in line with the established human resource policy with regard to local advertisement.</p> <p><b>Recommendation</b></p>	<p>Mercy Corps Scotland would like to indicate that when the audit exercise was carried out, we did not have any of the RRP staff files in Juba. We are working towards a centralized filing system in Juba as the</p>	<p>In the period under review, we verified that Mercy corps maintains records of employees in a centralised filing system in Juba.</p>	<p>Closed</p>

Ref.	Summary of audit finding and recommendation	Management comments	Our evaluation of management comments and follow up	Status (closed/open)
	Management should ensure that a record of the recruitment process is maintained. In addition, all staff contracts and offer letters should be maintained by the respective organisations' HR department.	headquarters office, whilst still maintaining the same files in the field offices.		

### 3-3-3. Follow up of prior period audit recommendations under RRP 4

Ref	Summary of audit finding and recommendation	Management comments	Our evaluation of management comments	Status (open or closed)
3-3-3-1	<p><b>Non compliance with local tax regulations</b></p> <p>We noted that three staff members with salary amounts above the set minimum qualification for taxation did not pay any personal income tax since their inception into the project in 2006.</p> <p><b>Recommendation</b></p> <p>Management should ensure that all the statutory deductions are submitted on a timely basis in compliance with the local regulations.</p>	<p>We were still not deducting income tax from the project employees since other similar local NGOs were also not doing the same. We agree with the observation and will take necessary action.</p>	<p>The issue did not recur during the period under review.</p>	Closed
3-3-3-2	<p><b>Pending litigation claims</b></p> <p>A contractor was initially contracted to set up a Management Information System (MIS) in EL-Sheriek between the period 15 January and 28 February 2009 for a sum of SDG 19,000, payable in 2 instalments of 50% each. The first 50% was paid upon signing of the contract and the final 50% was payable upon satisfactory completion of the whole task and submission of the final report.</p> <p>The location of the MIS implementation was changed subsequent to the signing of the contract after a meeting of the consortium management decided to build the MIS System in Roots offices as opposed to EL-Sheriak as the project was coming to an end. Mr Tajelsir demanded his final 50% payment as he had already commenced setting up the</p>	<p>The issue is still in court and not yet finalised. Nonetheless, ROD has taken responsibility for any contractual liability that will emanate from the pending litigation claims.</p>	<p>Article 12 of the funding agreement, responsibility of claims, indemnifies UNDP from any litigation.</p>	Closed

	<p>system in El-Sheriak, but Roots Organisation declined to pay on the grounds that the contractor refused to relocate to the new MIS project implementation site. Subsequently, the supplier sued the organisation for breach of contract.</p> <p><b>Recommendation</b></p> <p>The consortium members should ensure adherence to contractual obligations entered into with service providers.</p> <p>Any change in contractual obligations should be agreed upon with the service provider before the commencement of the activity to avoid such exposure to litigation.</p>			
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### 3-3-4. Follow up of prior period audit recommendations under RRP 5

Ref	Summary of audit finding and recommendation	Management comments	Our evaluation of management comments and follow up	Status (open/closed)
3-3-4.1	<p><b>Poor referencing of documents</b></p> <p>We noted instances where the cash disbursement voucher referencing was not unique. The cash disbursement vouchers should have unique serial numbers as this is what is used to perform data capturing in the system and uniquely identify each transaction.</p> <p><b>Recommendation</b></p> <p>Each transaction should be posted in the system general ledger with a unique reference number to facilitate tracing back to the supporting documentation and make it easy to prevent and/or detect duplicated entries.</p>	<p>Every voucher does have a unique reference number. However, due to system limitation, we have to start the numbers from 001 each month with the start of new accounting period. In our new accounting database, the vouchers numbers are sequentially generated by the system, and hence this issue of repeated reference numbers in different accounting periods is already addressed too.</p>	<p>We noted that the payment transactions were properly referenced and each transaction had a unique reference number.</p>	Closed
3-3-4.2	<p><b>Inaccuracy in the compilation of financial reports</b></p> <p>The total expenditure disclosed in the quarterly expenditure report to UNDP was not accurate as the salaries and severance pay for the Save the Children US staff was accounted for twice, at the field level and at the head office level leading to overstatement of the expenditure reported to the UNDP for the period from 6 March 2009 to July 2009 by EURO 66,948.</p> <p><b>Recommendation</b></p> <p>Management should establish sound financial reporting policies and procedures in order to ensure that the reports submitted to the grantors are accurate.</p>	<p>This was a one-time incident that happened after Save the Children/US was expelled from Sudan, and the replacement staff was not so oriented to the donor or Save the Children operations. We are communicating with Save the Children US for correction of the same. Subject to the clarification requested above on accounting policy, we will submit the revised reports as needed</p>	<p>The issue did not recur in the period under review. We noted that the financial statements agreed with the detailed transaction listings.</p>	Closed



Ref	Summary of audit finding and recommendation	Management comments	Our evaluation of management comments and follow up	Status (open/closed)
3-3-4-3	<p><b>Non adherence to procurement procedures</b></p> <p>There was no evidence of competitive bidding for major procurement of works and services done in the close out period from 6 March 2009 to 31 July 2009.</p> <p><b>Recommendation</b></p> <p>Management should ensure that the overall goal of best value for money is attained for all procurements.</p>	<p>The operations were suspended during the period mentioned in this remark as Save the Children US was expelled from the country and no significant procurement were expected for this period. Due to lack of staff and close down activities, some over sight might have happened. However, we will appreciate if some instances were cited for reference.</p>	<p>The issue did not recur during the current audit.</p>	Closed
3-3-4-4	<p><b>Review of photocopies of supporting documents</b></p> <p>Original copies of documents supporting expenditure incurred by Danish Church Aid were not availed for our review. We, therefore, relied on photocopies and scanned copies of such documents.</p> <p><b>Recommendation</b></p> <p>Management at the executing agency level should ensure that all expenditure and payments made are adequately supported with original documents.</p>	<p>We agree with the comment. DCA were asked to bring original documents for audit, but they explained that the original documents for 2009 were shipped to the HQ in Copenhagen for archiving. Time was short for them to request the documents to meet the audit deadline. In future we will give advance notice to the sub grantees to make sure that the original documents are available for verification.</p>	<p>The issue did not recur in the period under review. However, we noted several unsupported expenditure relating to DCA expenses</p>	Closed
3-3-4-5	<p><b>Missing personnel files</b></p> <p>Personnel files for 6 staff members were not availed for our review by the executing agency.</p> <p><b>Recommendation</b></p>	<p>The records of Save the Children US were taken away at the time of expulsion, and while we have tried to re-process records as much as possible,</p>	<p>The issue did not recur in the period under review. We reviewed, on a sample basis personnel files for</p>	Closed

Ref	Summary of audit finding and recommendation	Management comments	Our evaluation of management comments and follow up	Status (open/closed)
	<p>Management at the executing agency level should ensure that personnel records are adequately maintained.</p>	<p>some of the records of that time were misplaced. Currently, we have a full time person assigned for personnel issues and record keeping.</p>	<p>staff engaged in the programme.</p>	
<p><b>3.3.4.6</b></p>	<p><b>Weaknesses in management of programme assets</b></p> <p>The following exceptions were noted;</p> <ul style="list-style-type: none"> <li>Instances where the details such as purchase prices, serial numbers and the receipt date were not included in the assets register. As a result of missing details such as the items' purchase prices, we could not ascertain the total value of all assets procured by the organisation under the project; and</li> <li>During the period March to May 2009, the lead agency lost assets either through confiscation by the local government authorities or theft. The items lost included a number of high value electronic gadgets.</li> </ul> <p><b>Recommendation</b></p> <p>Management should ensure that;</p> <ul style="list-style-type: none"> <li>A complete record of all assets procured under the programme is maintained. The record should include all the relevant details pertaining to the assets; and</li> <li>A listing of all assets lost/stolen and documents of subsequent actions taken in a bid to recover the assets is filed with the UNDP, and clearance</li> </ul>	<p>Mercy Corps Scotland comments:</p> <p>Management will update the asset lists with the missing information by December 31, 2010. We will also prepare a list of UNDP missing assets and send to UNDP for clearance by December 31, 2010</p>	<p>There was reported loss of assets in the period under review.</p> <p>We also noted that even after the closing of the project, some assets were still under the care of the SCS staff even after the project had been completed.</p> <p>We have presented these issues under our detailed audit findings.</p>	<p>Open</p>

Ref	Summary of audit finding and recommendation	Management comments	Our evaluation of management comments and follow up	Status (open/closed)
3-3-4-7	<p>obtained for the same.</p> <p><b>Non existence of project specific bank account</b>  A programme specific bank account was not maintained for Kadugli Locality County Community Based Recovery and Rehabilitation Project by the Danish Church Aid, the consortium partner and hence it was difficult to ascertain the accuracy of the opening project funds balance as at 31 December 2008 and the closing project funds balance as at 31 December 2009.</p> <p><b>Recommendation</b>  Even though it is logistically difficult to operate separate bank accounts for each of the donors, it is expected that the organisations institute internal mechanisms to track and account for each donor's funds separately, and be able to provide a statement of cash position for each donor at any given time. This position should then be supported by the balance of funds remaining in the commingled account at any given time.</p>	<p>We agree that all the partners should have project specific account as per agreement. However, even though DCA do not have a separate bank account, their accounting system enables tracking receipts and expenses of the donor funds and accordingly, a balance of remaining funds can be calculated at any time and reconciled with the total remaining funds from all donors.</p>	<p>The issue did not recur during the current period.</p>	<p>Closed</p>

3.3-5. Follow up of prior period audit recommendations under RRP 6

Ref	Summary of audit finding and recommendation	Management comments	Our evaluation of management comments and follow up	Status (Open /Closed)
3.3-5.1	<p><b>Missing payment vouchers</b> During the execution of the audit, documents amounting to Euro 177,828 in our sample were not provided for review by the lead agency.</p> <p><b>Recommendation</b> The lead agency should ensure programme records and documents are well filed and centrally stored for easy access when required and as specified in the project document.</p>	<p>Mercy Corps Scotland comments: Mercy Corps Scotland has collated all missing documents and is ready for review as agreed with the auditors.</p>	<p>The issue recurred during the period under review. In addition, the documents were not presented for review.</p>	Open
3.3-5.2	<p><b>Inaccurate expenditure reporting for prior period</b> In the consolidated Fund Accountability Statement provided by management, the opening balance figures were based on the difference between the total funds received from UNDP and the expenses incurred by the Lead Agency and transfers made to Partners and associate since programme inception to 31 December 2008 as captured in the programmes financial system. This was thus not based on the actual expenditure incurred by the partners and associate but funds disbursed.</p> <p><b>Recommendation</b> The consortium management should ensure accuracy of the financial reports submitted to the donors as stipulated in the project</p>	<p>We agree that we calculated the opening balance figure as the difference between the total funds received from UNDP and the sum of expenses incurred by the lead agency and transfers made to consortium members since programme inception to 31 December 2008. However, this was only for the purposes of the summary report for this audit.</p> <p>We do not hold the detailed transactions per partner and per budget line in our Sage MAS90 system due to the volume of partner transactions on this grant. Instead, we track detailed transactions separately and record partner reimbursements in our Sage MAS90 system.</p> <p>Thus, the total transactions in our Sage MAS90 system related to any partner would</p>	<p>During the period under review we tied the balances of the financial reports to prior period audited report and there were no exceptions.</p>	Closed



Ref	Summary of audit finding and recommendation	Management comments	Our evaluation of management comments and follow up	Status (Open /Closed)
	documents.	be the total disbursed to date for that partner, and since disbursements are based on actuals and done in arrears, this therefore would equal the total spent for the period for that partner.		
<b>3-3-5.3</b>	<p><b>Loss of project assets</b></p> <p>We noted that several assets were either reported stolen or confiscated by authorities. These included a Land Cruiser Hardtop 4WD engine number 1HZ 0486803, motor vehicle registration No.118/31, Toyota Double Cabin P/Up and some laptops.</p> <p><b>Recommendation</b></p> <p>Project implementers should negotiate with the LGAs to ensure project assets are refunded back.</p>	<p>Mercy Corps comments:</p> <p>Regarding the land cruiser, Mercy Corps has repeatedly tried to get this vehicle back from LGA, and has communicated to UNDP about this difficulty on numerous occasions. Regarding the confiscated laptop computer (one item), the MC management at the time, and on another occasion, operations staff met with the commissioner and other LGA to negotiate with them to release the computer but they refused. Unfortunately, the intelligence department of the police refused despite many attempts.</p>	The project assets had not yet been recovered.	Open
<b>3-3-5.4</b>	<p><b>Damaged project assets</b></p> <p>During asset verification process, we noted that project computer CPUs had been interfered with and their internal electrical equipment removed. In addition, all the project assets were not in use hence could not confirm whether they were functional or not.</p> <p><b>Recommendation</b></p> <p>The project management team should ensure proper management and utilisation of project assets. In addition, the project management</p>	<p>The damaged computers were not part of assets to be handed over to community. Those computers, 3 desk top computers, were damaged and hence not functional. One was in the store with only a few parts remaining, and the other two had the floppy and hard drives removed but the other parts available according to IT. We later included them in the assets list because UNDP wanted Mercy Corps Scotland to disclose everything that was bought with NUNRRP money including</p>	The damaged assets were disposed.	Closed

Ref	Summary of audit finding and recommendation	Management comments	Our evaluation of management comments and follow up	Status (Open /Closed)
	<p>team should explain to UNDP the circumstances under these assets were vandalised and the vehicle taken by the county administration.</p>	<p>the broken, damaged, stolen and confiscated ones.</p>		
<p><b>3.3.5.5</b></p>	<p><b>Non existence of project specific bank account</b></p> <p>A programme specific bank account was not maintained by the consortium members involved in implementation of the project. They maintained commingled bank accounts; hence it was difficult to ascertain the accuracy of the project funds balance as at 31 December 2009.</p> <p><b>Recommendation</b></p> <p>Even though it is logistically difficult to operate separate bank accounts for each of the donors, it is expected that the organisations institute internal mechanisms to track and account for each donor's funds separately, and be able to provide a statement of cash position for each donor at any given time. This position should then be supported by the balance of funds remaining in the commingled account at any given time.</p>	<p>The contract requires the executing agent must open a new bank account specifically dedicated for the management of this project. In this regard, we have been fully compliant by opening a separate bank account at Mercy Corps Scotland's UK Headquarters.</p>	<p>The issue did not recur during the current period.</p>	<p>Closed</p>



### 3-3-6. Follow up of prior period audit recommendations under RRP 9

Ref	Summary of audit finding and recommendation	Management comments	Our evaluation of management comments and follow up	Status (open/closed)
3-3-6.1	<p><b>Lack of adequate supporting documents</b></p> <p>For some of the trainings carried out by the partners, lists of participants were either not provided for review or if presented, some were not signed by the participants as record of having attended the trainings.</p> <p><b>Recommendation</b></p> <p>Management at the executing agency should ensure that for the trainings carried out by the partners, lists of participants are prepared and signed by the participants as record of having attended the trainings.</p>	<p>A few trainings undertaken by Impact on Health involved illiterate participants such as traditional birth attendants. In such instances, signatures could not be obtained due to the literacy levels of the trainees. We however confirm the participation of the said trainees as per attendance.</p>	<p>The issue improved during the current audit.</p>	Closed
3-3-6.2	<p><b>Lack of adherence to procurement guidelines at the partner level</b></p> <p>There was lack of evidence of competitive bidding for some of the major procurement of supplies, works and services done in Impact on Health and CESVI organisations.</p> <p><b>Recommendation</b></p> <p>Management should ensure adherence to procurement procedures as stipulated in the project documents, and that the overall goal of best value for money is attained for all procurements.</p>	<p>In very few isolated cases, the suppliers selected locally at the field location where they were only ones available to supply goods to the project. This made a competitive procedure based on multiple quotations impossible.</p>	<p>From our review of expenditure, we did not note any non adherence to the procurement procedures by the organisation.</p> <p>We verified that the procurements reviewed as part of our sample were competitively done to obtain value for money.</p>	Closed
3-3-6.3	<p><b>Delays in release of project funds</b></p> <p>We noted that funds amounting to Euro 433,984 were released to the consortium lead agency on 10</p>	<p>As per the agreement, the payment instalments were made once the set</p>	<p>In our view, the funds were not disbursed late. In</p>	Closed

Ref	Summary of audit finding and recommendation	Management comments	Our evaluation of management comments and follow up	Status (open/closed)
	<p>December 2009. This was towards to the end of the project. This led to the lead agency utilising its own funds in project implementation with the hope that it would be reimbursed the amounts used by the UNDP.</p> <p><b>Recommendation</b></p> <p>UNDP should dispatch funds to the executing agency on a timely basis to ensure that project activities outlined in the activity schedule are undertaken timely.</p>	<p>level of expenditures was achieved. In some cases, the projects have not received the set expenditure levels as per the quarterly report and therefore had to request for payment with the next quarterly report which may have lead to the situation as described in the findings above</p>	<p>addition, there was an agreement between the partner and UNDP on how the disbursements should be done.</p>	
3-3-6.4	<p><b>Depreciation charges on use of mortgage drill by CESVI</b></p> <p>CESVI, a partner in the consortium, charged depreciation on use of the mortgage drill on the project amounting to EUR 15,841 during the period under review. This expenditure was reported as eligible by the lead agency.</p> <p><b>Recommendation</b></p> <p>Management of the executing agency should have in place procedures to ensure that all expenditure claimed by the partners is allowable as per the project document.</p>	<p>VSF Germany Management had controls in place to review the partner expenses. However these reviews were done on sample basis and not 100%. The depreciation costs reported by CESVI were not included in the sample expenses reviewed by VSF Germany and thus went unnoticed.</p>	<p>There was no depreciation noted in the review of CEYSI expenditure for the period. The expenditure from CESVI was related to the program and we did not any that was not allowable as per the project agreement.</p>	Closed
3-3-6.5	<p><b>Weakness in the management of programme assets</b></p> <p>From our review of the fixed assets' register, there were instances where details such as purchase prices, Serial numbers and the receipt date were missing from the assets' register. As a result of missing details on purchase prices, we could not ascertain the total</p>	<p>The Management does not agree fully with the finding. The asset register presented to the auditors had purchase prices, serial numbers and receipt dates for all relevant assets.</p>	<p>We obtained an up to date asset register from management as at 30 June 2010 and a transfer of the same to the various agencies. The asset register was well</p>	Closed

Ref	Summary of audit finding and recommendation	Management comments	Our evaluation of management comments and follow up	Status (open/ closed)
	<p>value of all assets procured by the organisation under the project.</p> <p><b>Recommendation</b></p> <p>Management should ensure that a complete record of all assets procured under the programme is maintained. The record should include all relevant details pertaining to the assets, including the purchase price, location and serial numbers.</p>	<p>An asset which did not have this information and to which detailed explanations were given is those assets such as slaughter slabs, boreholes, pit-latrines, water towers, schools, LGA offices etc. For these the missing information outlined in the audit findings were not relevant. But for all assets procured- a complete listing (attached) was prepared and maintained and presented for the audit.</p>	<p>updated with the necessary details.</p>	
<p><b>3-3-6.6</b></p>	<p><b>Non existence of project specific bank account</b></p> <p>The VSF -G bank account where programme funds were channelled from the UNDP was commingled with other programmes funds and it was difficult to ascertain opening and closing Balance of funds as at 31 December 2009 and the interest accruing for the period.</p> <p><b>Recommendation</b></p> <p>Even though it is logistically difficult to operate separate bank accounts for each of the donors, it is expected that the organisations institute internal mechanisms to track and account for each donor's funds separately, and be able to provide a statement of cash position for each donor at any given time. This position should then be supported by the balance of funds remaining in the commingled account at any given time.</p>	<p>VSF Germany Management uses NAVISION accounting software which is structured in a way that all transactions entered into the system need to have a specific project code for system to accept successful posting of the entry. This NAVISION system requirement enables us to separate transactions for each project in the system and thus fund balance per project is well monitored since funds received from the donors and expenditures incurred are all coded with the project code.</p>	<p>The issue did not recur during the current period</p>	<p>Closed</p>

3-3.7. Follow up of prior period audit recommendations under RRP 10

Ref	Summary of audit finding and recommendation	Management comments	Our evaluation of management's comments and follow up	Status (Open/ Closed)
3-3.7.1	<p>On commencement and during the audit, the executing agency did not have all the support documents for the expenditure incurred for the project ready. It also did not have the actual expenses for the year under review, distinguished from other years.</p> <p><b>Recommendation</b> Management needs to improve on the audit preparedness by ensuring that all audit schedules and their supporting documentation are prepared and agree to the trial balance before the audit commences.</p>	<p>SCiSS has been communicating with partners in advance to ensure the required information is ready for review. However, the response from the partners was slow due to change of key staff and problem in the financial software system. SCiSS will provide feedback to partners for future audit improvement.</p>	<p>The issue did not recur in the period under review.</p>	<p>Closed.</p>
3-3.7.2	<p><b>Non existence of project specific bank account</b> Save the Children Southern Sudan did not maintain a separate bank account for the funds received from UNDP. Funds for different programmes were commingled in one account.</p> <p><b>Recommendation</b> Even though it is logistically difficult to operate separate bank accounts for each of the donors, it is expected that the organisations institute internal mechanisms to track and account for each</p>	<p>SCiSS has an internal controlling system by unique Fund Source Code (FSC) for each donor funding agreement to easily monitor income and expenditure separately. This internal control system can provide information on the position of income received and costs incurred separately for each grant. Moreover, the bank accounts used are reconciled on a timely basis every month to ensure that the cash position is reconciled</p>	<p>The issue not recur during the current period</p>	<p>Closed</p>



Ref	Summary of audit finding and recommendation	Management comments	Our evaluation of management's comments and follow up	Status (Open/ Closed)
	<p>donor's funds separately, and be able to provide a statement of cash position for each donor at any given time. This position should then be supported by the balance of funds remaining in the commingled account at any given time.</p>	<p>to the total expenses charged to all the projects within the month.</p>		
<p><b>3.3-7.3</b></p>	<p><b>Missing payment vouchers</b></p> <p>We were not provided with the supporting documents for Save the Children Southern Sudan for the period 1 January to 31 December 2009 amounting Euro 23,774. This amount represented 2.6% of the total expenditure incurred during the period reviewed.</p> <p><b>Recommendation</b></p> <p>Management at the executing agency level should ensure that all expenditure and payments made are adequately supported before UNDP funds are utilized.</p>	<p>Save the Children Southern Sudan comment:</p> <p>During the audit review of RRP, audits for other grants were also being undertaken and therefore the documents in question may have been misplaced. We will go through our filing system again in detail to ensure that all documents are in place and are filed correctly and we will present the documents for review during the final audit.</p>	<p>We were not provided with the missing payment documents.</p>	<p>Open</p>
<p><b>3.3-7.4</b></p>	<p><b>Double-accounting for expenditure incurred in the prior year (2009)</b></p> <p>Payment for communication equipment worth Euro 5,400 was done and posted in the books (accounted for) in 2009. However, a duplicate entry for the same transaction was done in 2010. This is an issue of double counting and/or erroneous cut-off.</p> <p><b>Recommendation</b></p>	<p>This comment on duplicate entry was noted during the audit process and the correction has been made. In this case, an accrual had been made for the expenditure, but the payment of the final invoice was not posted against the accrual – rather it was double counted. To prevent this from happening again, we are ensuring a monthly review</p>	<p>The correction was made in the system.</p>	<p>Closed</p>

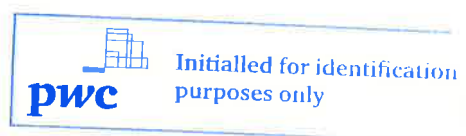
Ref	Summary of audit finding and recommendation	Management comments	Our evaluation of management's comments and follow up	Status (Open/ Closed)
	<p>Management should ensure:</p> <p>a) that all documents supporting expenditure are stamped or marked as 'PAID' to avoid duplication in making payments/records; and</p> <p>b) All payments should have unique identifiers for use when recording, such that any attempt at recording a payment twice can be capture/flagged out on the second attempt.</p>	<p>and reconciliation of the accruals account takes place by finance and grants. In November, the whole system of accruals was reviewed and advice given to all staff regarding their correct usage.</p>		
3.3.7.5	<p><b>Non-verification of staff details due to missing staff file</b></p> <p>We carried out a review of the recruitment process of staff contracted under the programme in the executing agency's offices in Juba.</p> <p>The staff file for Betty Kiden (deceased) was not available for review.</p>	<p>Management should ensure that records of recruitment process for all staff are maintained. In addition, all staff contracts and offer letters should be maintained by the respective organisations' HR department.</p>	<p>In the year under review, there were no missing personnel files noted.</p>	Closed



# Appendix 1: Statement of assets and equipment

## a) Schedules of assets under RRP 5

Date of Purchase	Assets Description	Model & Serial/Engine no	Purchase price (USD)	Condition
4 April 2007	Drilling Machine	PAT-Drill 40IT	127,000	Fair
24 August 2008	Lap top	VAIO/28272687008018	2,182	Fair
30 April 2006	Lap top	Pavilion dv402/2CE61106LS	1,633	Fair
		<b>Total</b>	<b>130,815</b>	



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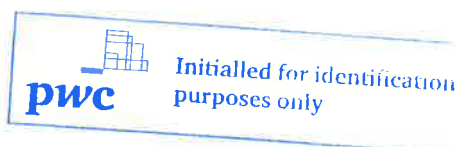
# *Appendix 2: Certified combined delivery report*



RRP 2010 CDR.pdf



RRP 2011 CDR.pdf





Combined Delivery Report By Project



UN Development Programme  
Report ID: ungl143p

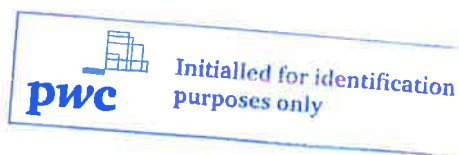
Page 2 of 3  
Run Time: 12-04-2011 10:04:31

Award Id : 00041567 RRP North and South Project # : 00047467 RRP Sudan		Period : Impl. Partner : Location :	Jan-Dec (2010) 99999 UNDP Sudan		
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
75105 - Facilities & Admin - Implement	0.00	1,744,664.46	0.00	0.00	1,744,664.46
<b>Total for Fund 40906</b>	<b>0.00</b>	<b>1,978,349.33</b>	<b>0.00</b>	<b>0.00</b>	<b>1,978,349.33</b>
<b>Total for Dept : 47003</b>	<b>0.00</b>	<b>3,737,124.45</b>	<b>0.00</b>	<b>0.00</b>	<b>3,737,124.45</b>
<b>Dept: 47103 (South Sudan - Crisis Prev&amp;Rcvr)</b>					
<b>Fund : 40906 (EEC SUDAN POST-CONFLICT)</b>					
72155 - Svc Co-Public Admin, Politics	0.00	1,336,146.36	0.00	0.00	1,336,146.36
<b>Total for Fund 40906</b>	<b>0.00</b>	<b>1,336,146.36</b>	<b>0.00</b>	<b>0.00</b>	<b>1,336,146.36</b>
<b>Total for Dept : 47103</b>	<b>0.00</b>	<b>1,336,146.36</b>	<b>0.00</b>	<b>0.00</b>	<b>1,336,146.36</b>
<b>Total for Project : 00047467</b>	<b>0.00</b>	<b>7,585,185.38</b>	<b>0.00</b>	<b>0.00</b>	<b>7,585,185.38</b>
<b>Award Total :</b>	<b>0.00</b>	<b>7,585,185.38</b>	<b>0.00</b>	<b>0.00</b>	<b>7,585,185.38</b>

26 JUN 2012

Signed By : \_\_\_\_\_

Date : \_\_\_\_\_



AC





**Combined Delivery Report By Project**

**Selection Criteria :**

Business Unit : SDN10  
Period : Jan-Dec (2011)  
Selected Award Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Projects : 00047467

Award Id : 00041567 RRP North and South	Period : Jan-Dec (2011)			
Project # : 00047467 RRP Sudan	Impl. Partner : 99999 UNDP			
	Location : Sudan			
<b>Govt Disb</b>	<b>UNDP Disb</b>	<b>UN Agencies</b>	<b>Encumbrance</b>	<b>Total Exp</b>

Dept: 47001 (Sudan - Central)

Fund : 30000 (Programme Cost Sharing)

76135 - Realized Gain	0.00	- 30.58	0.00	0.00	- 30.58
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>- 30.58</b>	<b>0.00</b>	<b>0.00</b>	<b>- 30.58</b>
<b>Total for Dept : 47001</b>	<b>0.00</b>	<b>- 30.58</b>	<b>0.00</b>	<b>0.00</b>	<b>- 30.58</b>

Dept: 47003 (Sudan - Crisis Prev & Rcvry)

Fund : 30000 (Programme Cost Sharing)

61305 - Salaries - IP Staff	0.00	6,931.00	0.00	0.00	6,931.00
61310 - Post Adjustment - IP Staff	0.00	244.09	0.00	0.00	244.09
62305 - Dependency Allowances-IP Staff	0.00	1,134.17	0.00	0.00	1,134.17
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	795.64	0.00	0.00	795.64
62320 - Mobility, Hardship, Non-remova	0.00	1,309.17	0.00	0.00	1,309.17
63340 - Proc trips/Rest & Recup-IP Stf	0.00	1,938.02	0.00	0.00	1,938.02
71610 - Travel Tickets-Local	0.00	800.00	0.00	0.00	800.00
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>13,152.09</b>	<b>0.00</b>	<b>0.00</b>	<b>13,152.09</b>

Fund : 40906 (EEC SUDAN POST-CONFLICT)

61305 - Salaries - IP Staff	0.00	113,890.57	0.00	0.00	113,890.57
61310 - Post Adjustment - IP Staff	0.00	31,035.13	0.00	0.00	31,035.13
62305 - Dependency Allowances-IP Staff	0.00	1,794.80	0.00	0.00	1,794.80
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	18,937.49	0.00	0.00	18,937.49
62315 - Contrib. to medical, social in	0.00	239.40	0.00	0.00	239.40
62320 - Mobility, Hardship, Non-remova	0.00	14,400.87	0.00	0.00	14,400.87
63335 - Home Leave Trvl & Allow-IP Stf	0.00	4,797.27	0.00	0.00	4,797.27
63340 - Proc trips/Rest & Recup-IP Stf	0.00	1,254.98	0.00	0.00	1,254.98
63405 - Learning Costs	0.00	225.00	0.00	0.00	225.00
63530 - Contribution to Separations	0.00	2,425.02	0.00	0.00	2,425.02
63535 - Contribution to Security	0.00	3,880.03	0.00	0.00	3,880.03
63540 - Contribution to Training	0.00	2,425.02	0.00	0.00	2,425.02
64308 - Appointments-Lump Sum	0.00	7,860.21	0.00	0.00	7,860.21
65115 - Contributions to ASHI Reserve	0.00	4,850.05	0.00	0.00	4,850.05
65135 - Payroll Mgt Cost Recovery ATLA	0.00	608.63	0.00	0.00	608.63
71405 - Service Contracts-Individuals	0.00	48,490.76	0.00	0.00	48,490.76
71605 - Travel Tickets-International	0.00	1,325.00	0.00	0.00	1,325.00
71610 - Travel Tickets-Local	0.00	3,814.60	0.00	0.00	3,814.60
71620 - Dally Subsistence Allow-Local	0.00	2,344.91	0.00	0.00	2,344.91
72120 - Svc Co-Trade and Business Serv	0.00	1,530.01	0.00	0.00	1,530.01
72140 - Svc Co-Information Technology	0.00	27.59	0.00	0.00	27.59
72155 - Svc Co-Public Admin, Politics	0.00	525,887.91	0.00	0.00	525,887.91
72220 - Furniture	0.00	1,370.69	0.00	1,302.08	2,672.77
72415 - Courier Charges	0.00	429.37	0.00	0.00	429.37
72420 - Land Telephone Charges	0.00	6.78	0.00	0.00	6.78
72425 - Mobile Telephone Charges	0.00	550.47	0.00	0.00	550.47
72505 - Stationery & other Office Supp	0.00	103.00	0.00	0.00	103.00
72815 - Inform Technology Supplies	0.00	182.08	0.00	0.00	182.08
73107 - Rent - Meeting Rooms	0.00	2,065.87	0.00	0.00	2,065.87

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**Combined Delivery Report By Project**

Award Id : 00041567 RRP North and South Project # : 00047467 RRP Sudan		Period : Impl. Partner : Location :		Jan-Dec (2011) 99999-UNDP Sudan	
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
73405 - Rental & Maint-Other Office Eq	0.00	546.88	0.00	0.00	546.88
73410 - Maint, Oper of Transport Equip	0.00	1,373.36	0.00	0.00	1,373.36
74220 - Translation Costs	0.00	34.82	0.00	0.00	34.82
74505 - Insurance	0.00	159.06	0.00	0.00	159.06
74510 - Bank Charges	0.00	22.76	0.00	0.00	22.76
75105 - Facilities & Admin - Implement	0.00	3,897.77	0.00	0.00	3,897.77
76125 - Realized Loss	0.00	0.01	0.00	0.00	0.01
76135 - Realized Gain	0.00	0.00	0.00	0.00	0.00
<b>Total for Fund 40906</b>	<b>0.00</b>	<b>802,788.17</b>	<b>0.00</b>	<b>1,302.08</b>	<b>804,090.25</b>
<b>Total for Dept : 47003</b>	<b>0.00</b>	<b>815,940.26</b>	<b>0.00</b>	<b>1,302.08</b>	<b>817,242.34</b>
<b>Dept: 47103 (South Sudan - Crisis Prev&amp;Rcvr)</b>					
<b>Fund : 40906 (EEC SUDAN POST-CONFLICT)</b>					
72155 - Svc Co-Public Admin, Politics	0.00	141,622.62	0.00	0.00	141,622.62
76125 - Realized Loss	0.00	1,167.22	0.00	0.00	1,167.22
<b>Total for Fund 40906</b>	<b>0.00</b>	<b>142,789.84</b>	<b>0.00</b>	<b>0.00</b>	<b>142,789.84</b>
<b>Total for Dept : 47103</b>	<b>0.00</b>	<b>142,789.84</b>	<b>0.00</b>	<b>0.00</b>	<b>142,789.84</b>
<b>Total for Project : 00047467</b>	<b>0.00</b>	<b>958,699.52</b>	<b>0.00</b>	<b>0.00</b>	<b>960,001.60</b>
<b>Award Total :</b>	<b>0.00</b>	<b>958,699.52</b>	<b>0.00</b>	<b>0.00</b>	<b>960,001.60</b>

Signed By : \_\_\_\_\_ Date : \_\_\_\_\_

26 JUN 2012

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**Combined Delivery Report By Project**

**Selection Criteria :**

Business Unit : SDN10  
Period : Jan-Dec (2011)  
Selected Award Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Projects : 00047467

Award Id : 00041567 RRP North and South	Period :	Jan-Dec (2011)			
Project # : RRP Sudan	Impl. Partner :	None			
	Location :	Sudan			
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
47001 - Sudan - Central	0.00	- 30.58	0.00	0.00	- 30.58
47003 - Sudan - Crisis Prev & Rcvry	0.00	815,940.26	0.00	1,302.08	817,242.34
47103 - South Sudan - Crisis Prev&Rcvr	0.00	142,789.84	0.00	0.00	142,789.84

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# Appendix 3: Schedules supporting audit findings


## a) Schedule of unsupported expenditure for RRP 2


Date	Reference	Description	Unit	Euro	Ex rate	USD
10/31/2010	JNL1010-06	accr Abyei for Constr supply & constr work (ABY-P-597) 50%	GOAL Sudan	18,866	1.3576	25,613
3/31/2010	JNL1003-45	3X Stand alone fridge-JNL1003-16		15,174	1.3570	20,591
8/31/2010	JNL1008-05b	Ground water services-Bore hole drilling in twic		14,153	1.3073	18,502
10/31/2010	JNL1010-06	accr Clinic constr ABY-i-181/109 - Agagntok 5th install 20%		8,635	1.3576	11,722
10/31/2010	JNL1010-06	accr Abyei for Constr supply & constr work (ABY-P-597) 20%		7,547	1.3576	10,245
10/31/2010	JNL1010-06	accr Medical Equipment Aby-p-587		3,380	1.3576	4,588
10/31/2010	JNL1010-06	accr Drugs Aby-p-586		3,309	1.3576	4,492
10/31/2010	JNL1010-06	accr Clinic constr ABY-i-181/109 - M Ngok 6th instal 5% ret		2,159	1.3576	2,931
10/31/2010	JNL1010-06	accr Clinic constr ABY-i-181/109 - Atok 6th install 5% ret		2,159	1.3576	2,931
<b>Sub-total - GOAL Sudan</b>						<b>101,615</b>
2010-01-31	NR	KHT STAFF HSING	Mercy Corps	1,835	1.43	2,631
2010-01-31	NR	ACCRUALS R3 CC 90EC1		1,764	1.43	2,529
2010-01-31	NR	APR-JUL09 KHT OFFICE		1,695	1.43	2,430
2011-01-31		Matengo_End of prject audit fee		7,607	1.31	10,000
2010-01-31	NR	APR-MAY POOLED COSTS		1,008	1.43	1,446
2010-09-30	NR	Agok_Housing Sep' 10		1,118	1.27	1,420
2010-01-31	NR	MAY09 SHALOM HOTEL		895	1.43	1,283
2010-01-31	NR	JUBA HOUSING JUL08-JAN09		3,981	1.43	5,709
<b>Sub-total - Mercy Corps</b>						<b>27,448</b>
<b>Total unsupported – RRP 2</b>						<b>129,063</b>



## ***b) Schedule of unsupported expenditure for RRP 6***

<b>Description</b>	<b>Date</b>	<b>Detail</b>	<b>USD</b>	<b>Rate</b>	<b>Euro</b>
Office Rent	2010-01-31	K2392_Philip Mag_Rent RNK Office	6,837	1.43	4,768
Housing	2010-01-31	Juba Housing Jul08-Jan09	5,880	1.43	4,101
Staff Housing	2010-01-31	Kht Staff Hsing	2,435	1.43	1,698
Office Rent	2010-01-31	Apr-Jul09 Kht Office	1,749	1.43	1,220
Staff Housing	2010-01-31	Sep08 Kht Guesthouse	883	1.43	616
Staff Housing	2010-01-31	Aug08 Kht Guesthouse	833	1.43	581
Staff Housing	2010-01-31	Jul08 Kht Guesthouse	833	1.43	581
Staff Housing	2010-01-31	Feb09 Kht Guesthouse	800	1.43	558
Staff Housing	2010-01-31	Jan09 Kht Guesthouse	757	1.43	528
Staff Housing	2010-01-31	Oct08 Kht Guesthouse	717	1.43	500
Staff Housing	2010-01-31	Dec08 Kht Guesthouse	700	1.43	488
Staff Housing	2010-01-31	Novo8 Kht Guesthouse	683	1.43	477
Office Rent	2010-01-31	Sep08 Kht Office	640	1.43	446
Office Rent	2010-01-31	Aug08 Kht Office	603	1.43	421
Office Rent	2010-01-31	Jul08 Kht Office	603	1.43	421
Office Rent	2010-01-31	Feb09 Kht Office	579	1.43	404
Office Rent	2010-01-31	Jan09 Kht Office	548	1.43	382
Printing/Copying	2010-01-31	Clr Ic/Yei 1727_Pioneer	542	1.43	378
Staff Housing	2010-01-31	Mar09 Kht Guesthouse	529	1.43	369
Local & Domestic Tra	2010-01-31	Apr09 Shalom Hotel	528	1.43	368
Office Rent	2010-01-31	Oct08 Kht Office	519	1.43	362
Office Rent	2010-01-31	Dec08 Kht Office	507	1.43	353
Office Rent	2010-01-31	Novo8 Kht Office	495	1.43	345
<b>Total</b>			<b>29,200</b>		


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### c) Schedule of lost assets under RRP5

Date of Purchase	Assets Description	Model & Serial/Engine no	Purchase price (USD)	Remarks
27 August 2006	Tractor & Trailer	GIAD- LFE16785P	49,729	Lost
13 July 2007	Land cruiser Pickup	HZJ78 - LFE16785P	30,050	Lost
15 May 2006	Land cruiser Hard top	HZJ78 - 1HZ-0230969	28,745	Lost
15 May 2006	Land cruiser Hard top	HZJ78 - 27044	28,745	Lost
16 May 2006	Land cruiser Hard top	HZJ78 - 27046	28,745	Lost
17 May 2006	Land cruiser Hard top	HZJ78 - 1HZ-0352222	28,745	Lost
18 May 2006	Land cruiser Hard top	HZJ78 -1HZ-0230957	28,745	Lost
19 May 2006	Land cruiser Hard top	HZJ78 - IHZ 0386880	28,745	Lost
15 May 2006	Toyota L\ Cruiser Hard Top	HZJ78 - 1HZ-0478446	28,745	Lost
1 July 2006	Generator-30 KVA Perkins	J3306002542	13,627	Lost
2 July 2006	Generator-John Deere 30 KVA	CD3029B006237	5,450	Lost
3 July 2006	Generator	1105DB - 207004060206	5,000	Lost
4 July 2006	Generator- 5KVA	1105DB - 20703310270	2,500	Lost
23 June 2008	Lap top	Toshiba/18073084H	2,182	Lost
5 August 2007	Lap top	NC2400/CNF40100B	2,182	Lost
25 February 2008	Double bed (6 PCS)	N/ A	2,100	Lost
28 December 2007	Motorbike	Yamaha - E387E001095	2,071	Lost
28 December 2007	Motorbike	Yamaha - E387E0066	2,071	Lost
30 April 2006	Lap top	Pavilion dv400/2CE55007QQ	1,633	Lost
30 April 2006	Lap top	Pavilion dv401/2CE6031B23	1,633	Lost
30 April 2006	Lap top	Pavilion dv 2CE5460Y7B	1,633	Lost
30 April 2006	Lap top	Pavilion dv 2CE5500FN5	1,633	Lost
30 April 2006	Lap top	Pavilion dv 2CE5500FT3	1,633	Lost
26 April 2006	Thuraya	Hughes/352384-00-068274-2	990	Lost
26 April 2006	Thuraya	Hughes/352384-00-068516-6	990	Lost
26 April 2006	Thuraya	Hughes/332384-00-068524-0	990	Lost
26 April 2006	Thuraya	Hughes/352384-00-068359	990	Lost
26 April 2006	Thuraya	Hughes/352384-00-83427-7	990	Lost
26 April 2006	Thuraya	Hughes/352384-00-068511-7	990	Lost
26 April 2006	Thuraya	Hughes/352384-00-068505-9	990	Lost
30 April 2006	CPU	SAA7110J9S	975	Lost
30 April 2006	Air condition	N/ A	816	Lost
30 April 2006	Air condition	N/ A	816	Lost
30 April 2006	Air condition	N/ A	816	Lost



Date of Purchase	Assets Description	Model & Serial/Engine no	Purchase price (USD)	Remarks
30 April 2006	CPU	SAA53805JJ	800	Lost
30 April 2006	CPU	SAA54003TG	800	Lost
30 April 2006	CPU	SAA60603QT	800	Lost
30 April 2006	CPU	SAA53900ND	800	Lost
30 April 2006	CPU	SAA60603PI	800	Lost
30 April 2006	CPU	SAA53803JJ	800	Lost
30 April 2007	Sofa set	N/ A	800	Lost
10 December 2006	Radio	749TGLP742	750	Lost
10 December 2006	Radio	749TGLP751	750	Lost
10 December 2006	Radio	749TGLP612	750	Lost
10 December 2006	Radio	749TGLP620	750	Lost
10 December 2006	Radio	749TGLP626	750	Lost
10 December 2006	Radio	749TGLP606	750	Lost
10 December 2006	Radio	749TGLP588	750	Lost
10 December 2006	Radio	749TGLP745	750	Lost
10 December 2006	Radio	749TGLP635	750	Lost
10 December 2006	Radio	749TGLP611	750	Lost
10 December 2006	Radio	749TGLP607	750	Lost
10 December 2006	Radio	749TGLP756	750	Lost
10 December 2006	Radio	749TGLP637	750	Lost
10 December 2006	Radio	749TGLP613	750	Lost
4 July 2007	Air condition	N/ A	750	Lost
4 July 2007	Air condition	N/ A	750	Lost
4 July 2007	Air condition	N/ A	750	Lost
4 July 2007	Air condition	N/ A	750	Lost
4 July 2007	Air condition	N/ A	750	Lost
6 September 2006	Printer	1280/CN6A8JZODT	700	Lost
30 April 2006	Printer	1280/CN7B6JZO9Z	700	Lost
4 July 2007	Desk table 140x80 ( 7 PCS)	N/ A	700	Lost
1 December 2007	Gas Stove	N/ A	650	Lost
1 December 2007	Refrigerator	031040738	650	Lost
4 July 2007	Refrigerator	231040738	650	Lost
4 July 2007	Refrigerator	200-240V50Cycles	650	Lost
4 July 2007	Gas Stove	5534	625	Lost
27 July 2008	CPU	CNX80718N8	610	Lost
28 July 2008	CPU	SAA7190CSS	610	Lost
17 June 2006	Gas Stove	S-620447DATA0569	600	Lost
25 February 2008	Washing machine	P843	600	Lost
4 July 2007	Desk table 120x80 --(7 PCS)	N/ A	600	Lost






Date of Purchase	Assets Description	Model & Serial/Engine no	Purchase price (USD)	Remarks
4 July 2007	Cloth Cupboard export (4 PCS)	N/ A	550	Lost
25 February 2008	Desk table 120x80- _ (3 PCS)	N/ A	540	Lost
1 September 2007	Desk table 120x80 --(3 PCS)	N/ A	510	Lost
Not indicated	GBS	GERMAN/69570006	500	Lost
Not indicated	GBS	GERMAN/69570014	500	Lost
Not indicated	GBS	GERMAN/69570017	500	Lost
Not indicated	GBS	GERMAN/69568936	500	Lost
9 July 2006	Washing machine	XO385ADX600078V	500	Lost
17 June 2006	Washing machine	706TWA00328	500	Lost
Not indicated	Safe	N/ A	500	Lost
12 August 2007	Single Bed (10 PCS)	N/ A	500	Lost
25 February 2008	Office Chair (6 PCS)	N/ A	500	Lost
30 April 2006	Printer	1320/NMMJR93217	493	Lost
27 July 2008	Printer	P2015/CNBW82KOVD	493	Lost
30 April 2006	Printer	1320/CNMJR93218	493	Lost
30 April 2006	Printer	1320/CNMKTO5684	493	Lost
30 April 2006	Printer	1320/CNMJR92664	493	Lost
30 April 2006	Printer	1320/CNMJP93258	493	Lost
30 April 2006	Printer	1320/CNMKS02608	493	Lost
30 April 2006	Printer	1280/CN61G851V1	493	Lost
30 April 2006	Printer	1320/CNMJR93219	493	Lost
30 April 2006	Printer	1320/CNMJP87692	493	Lost
30 April 2006	Printer	1320/CNMKS02597	493	Lost
30 April 2006	Printer	P2015/CNCO74381O	493	Lost
30 April 2006	Printer	1320/CNMJP95252	493	Lost
12 August 2007	Office Chair (12 PCS)	N/ A	450	Lost
7 December 2006	Fire extinguisher	N/ A	400	Lost
Not indicated	Meeting Table	N/ A	400	Lost
Not indicated	Dlink switch	DES-1024D	300	Lost
Not indicated	Dlink switch	DES-1024D/F30H46C001093	300	Lost
30 April 2006	Refrigerator	7731036-00	300	Lost
Not indicated	Set of Tables	N/ A	300	Lost
Not indicated	Computer Table	N/ A	300	Lost
Not indicated	Manager office desk	N/ A	300	Lost
25 February 2008	Water dispenser	N/ A	250	Lost
25 February 2008	Water dispenser	N/ A	250	Lost
25 February 2008	Water dispenser	N/ A	250	Lost
Not indicated	Office Chair	N/ A	250	Lost



<b>Date of Purchase</b>	<b>Assets Description</b>	<b>Model &amp; Serial/Engine no</b>	<b>Purchase price (USD)</b>	<b>Remarks</b>
4 July 2007	Office glasses Cupboard (2 PCS)	N/ A	250	Lost
4 July 2007	Metal Cupboard (2 PCS)	N/ A	250	Lost
25 February 2008	Single Bed (2 PCS)	N/ A	250	Lost
5 August 2008	Fan	N/ A	240	Lost
6 September 2006	Scanner	4850/ CN72VTA064	225	Lost
30 July 2006	Camera	OLYMBUS/A48665936	200	Lost
27 July 2008	Scanner	3010/ CNBW7BP3N2	200	Lost
Not indicated	Office Table	N/ A	200	Lost
Not indicated	Meeting Table	N/ A	200	Lost
Not indicated	APC	BACK -ups 650	150	Lost
Not indicated	Hover	N/A	150	Lost
Not indicated	Iron Cabinet	N/ A	150	Lost
Not indicated	Mobile Chair	N/ A	150	Lost
Not indicated	Dining Table	N/ A	150	Lost
Not indicated	Single Bed	N/ A	150	Lost
12 August 2007	Double bed (1 PCS)	N/ A	150	Lost
27 April 2006	Stablizer	STAK 1000	100	Lost
9 July 2006	Dish/Receiver	N/ A	100	Lost
12 August 2007	Wooden Table (2 PCS)	N/ A	80	Lost
25 February 2008	Wooden Table (2 PCS)	N/ A	80	Lost
Not indicated	Gas cylinder	N/ A	50	Lost
Not indicated	Mattress	N/ A	50	Lost
Not indicated	Mattress	N/ A	50	Lost
Not indicated	Gas cylinder	N/ A	50	Lost
Not indicated	Mattress	N/ A	50	Lost
Not indicated	Mattress	N/ A	50	Lost
Not indicated	Mattress	N/ A	50	Lost
Not indicated	Gas cylinder	N/ A	50	Lost
Not indicated	Gas cylinder	N/ A	50	Lost
Not indicated	Wall fan	N/ A	30	Lost
Not indicated	White Board	N/ A	30	Lost
		<b>Total</b>	<b>385,385</b>	


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