



AUDIT

OF

UNDP SOMALIA

**ARMED VIOLENCE REDUCTION
YOUTH AT RISK AND YOUTH FOR CHANGE
(Directly Implemented Project No. 58616, Output Nos. 78475 and 83857)**

Report No. 1336

Issue Date: 24 October 2014

**Report on the audit of UNDP Somalia
Armed Violence Reduction, Youth at Risk and Youth for Change
(Project No. 58616, Output Nos. 78475 and 83857)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), from 20 May to 20 June 2014, through BDO East Africa (the audit firm), conducted an audit of the following two Outputs of the Disarmament, Demobilization, Reintegration/Armed Violence Reduction Project (Project No. 58616): (i) Youth at Risk (Output No. 78475), which is directly implemented and managed by the UNDP Country Office in Somalia (the Office), United Nations Children's Fund and International Labour Organization; and (ii) Youth for Change (Output No. 83857), which is directly implemented by the Office. This was the first audit of the two Outputs.

The audit work covered financial transactions as well as internal controls and systems for the purpose of expressing an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations, as well as assess compliance with UNDP regulations, rules, policies and procedures and donor agreements. The audit covered the Project's Combined Delivery Reports, which include expenditure for two financial years from 1 January 2012 to 31 December 2013 and the corresponding accompanying Funds Utilization statements¹ as well as Statements of Assets. It also reviewed the relevant systems, procedures and practices in place as they relate to the Project, in the areas of: organization and staffing, project management, human resources management, financial and cash management, procurement, asset management, information systems and general administration. The audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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

Overall audit rating

Based on the audit reports and corresponding management letters submitted by the audit firm, OAI assessed the management of the Project as **partially satisfactory**, which means, "Internal controls, governance and risk management processes as applicable to the Project's financial statements were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity." This rating was mainly due to lack of segregation of duties related to finance, positions that remained vacant, and weaknesses noted in the management of project assets. The details of the audit results are presented in the table below:

¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) depreciated fixed assets used at the project level; (c) inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.

Output No.	Financial Year	Expenditure*		Assets	
		Amount (in \$ '000)	Opinion	Amount (in \$'000)	Opinion
78475 (Youth at Risk)	2012	1,313**	Unqualified	-	N/A
	2013	(357)	Unqualified	9	Unqualified
83857 (Youth for Change)	2012	1,939	Unqualified	-	N/A
	2013	2,205***	Unqualified	9	Unqualified

* The Combined Delivery Report pertains to three outputs but only two Outputs (78475 and 83857) were within the scope of this audit.

**Excluded from the audit scope were transactions that relate to expenditures of other United Nations agencies (\$1,667,954).

*** Excluded from the audit scope were transactions that relate to expenditures of other United Nations agencies (\$1,591,356).

The audit firm issued an unqualified opinion on the Funds Utilization statement for both Outputs.

Key recommendation: Total = 5, high priority =1

For high (critical) priority recommendations, prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP. The high (critical) priority recommendation presented below pertains only to Youth for Change (Output 83857):

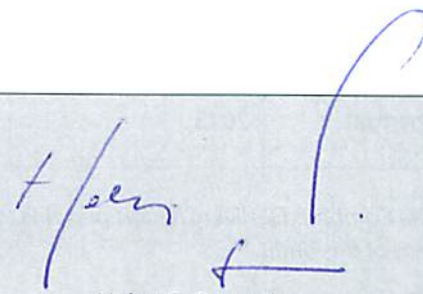
Lack of segregation of duties

Duties were not appropriately segregated, as one Project Assistant was responsible for requesting funds, raising payment vouchers, and reviewing payments.

Recommendation: Adequately segregate finance-related duties among different staff.

Management comments and action plan

The UN Resident Coordinator/UNDP Resident Representative accepted all of the recommendations and is in the process of implementing them. Comments and/or additional information provided have been incorporated into the report, where appropriate.




Helge S. Osttveiten
Director
Office of Audit and Investigations



UNITED NATIONS DEVELOPMENT PROGRAMME
(UNDP) - SOMALIA

Armed Violence Reduction
Project No: 00058616
(Output: Youth at Risk Project - 00078475)

Report and Financial Statement for the period
01 January 2012 to 31 December 2013



30 June 2014

Contents

1	Executive summary	1
1.1	Background Information	1
1.2	Cost plan	1
1.3	Presence and locations of operation	1
1.4	Project objectives, purpose and results	1
1.5	Implementing Partners	2
1.6	Objectives of the audit	2
1.7	Audit timeframe	2
1.8	Audit scope	3
1.9	Summary of significant findings	3
2	Financial Statement	4
2.1	Statement of Management Responsibility for Financial Reporting	4
2.2	Audit Report	5
2.3	Statement of Expenses and Fund Utilization Statement - 01 January 2012 to 31 December 2013	7
2.4	Statement of Assets	9
2.5	Notes to the Fund Accountability Statement	10
2.5.1	Significant accounting policies	10
2.5.2	Outstanding NEX advances	10
2.5.3	Fixed assets	11
2.5.4	Inventory	11
2.5.5	Prepayments	11
2.5.6	Commitments	11
2.6	Comparison between actual and budgeted expenditure	12
3	Management Letter	13
3.1	Definition of standard audit rating	13
3.2	Priorities of audit recommendations	14
3.3	Long form management letter	15
	Appendix I: Approved Combined Delivery Report 2012	16
	Appendix II: Approved Combined Delivery Report 2013	16
	Appendix III: Approved Asset Listing as at 31 December 2013	16



Tel: +254 20 2246422
Tel: +254 733605496
Fax: +254 20 2246345
kenya@bdo-ea.com

BDO East Africa
Certified Public Accountants
12th Floor, DCDM Offices
Pension Towers, Loita Street
P.O. Box 10032-00100
Nairobi, Kenya

Date: 30 June 2014

Reference: AUD/928/CAC

Mr. Helge S. Osttveiten,
Director,
United Nations Development Programme,
Office of Audit and Investigations,

Dear Mr Helge S. Osttveiten,

Re: Armed Violence Reduction Project No: 00058616 (Output: Youth at Risk - 00078475)

We are pleased to submit our report and financial statements for the project directly implemented by UNDP Somalia, United Nations Children's Fund (UNICEF) and International Labour Organisation (ILO) with main funding from Government of Japan for the period from 1 January 2012 to 31 December 2013.

We would like to express our gratitude for the courtesy and assistance extended to us by the staff of United Nations Development Programme - Somalia during the course of our assignment.

We are at your disposal to discuss any part of the report, should you so require.

Assuring you our best services at all times.

Yours Sincerely,



Clifford A. Chiro
Chief Operating Officer
BDO East Africa

**United Nations Development Programme Somalia- Armed Violence Reduction Project
No: 00058616 (Output: Youth at Risk Project - 00078475)**

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

1 Executive summary

1.1 Background Information

Project name	Armed violence reduction
Project number	00058616
Output name	Youth at risk
Output number	00078475
Implementing Partner	United Nations Development Programme - Somalia
Location	Puntland, Somaliland and Mogadishu
Donors	Government of Japan
Budget	USD 6,000,000
Date of the official Project commencement	Year 2011
Project duration	15 months

The Youth at-Risk pilot project was a joint initiative between International Labour Organisation (ILO), United Nations Children's Fund (UNICEF) and the United Nations Development Programme (UNDP). This project was developed to contain and prevent violent conflict through engaging with children and adult youth at risk or those already affiliated with crime and violence in all three regions of Somalia, linking security to socio-economic development and provide means for social transformation and economic empowerment. Phase 1 targeted 2,000 children (total of 700) and youth (total of 1,300) including members of armed groups, pirates, and militias. Implementation started in June 2011 up to September 2012 in Burao, Bosasso, Galkayo and Mogadishu. The Government of Japan has supported the initiative with USD 2.56 million. The project has been implemented through partners in the civil society.

1.2 Cost plan

The project's cost plan was outlined as below:

NO	ACTIVITY	2012 USD	2013 USD
1	Project Management and implementation	2,564,248	-
	Total	2,564,248	-

1.3 Presence and locations of operation

The project was mainly carried out in these regions Burao, Bosasso, Galkayo and Mogadishu.

1.4 Project objectives, purpose and results

The main initiative was to contain and prevent violent conflict by engaging youth at risk through the creation of employment and livelihood opportunities at the district level.

**United Nations Development Programme Somalia- Armed Violence Reduction Project
No: 00058616 (Output: Youth at Risk Project - 00078475)**

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

1.5 Implementing Partners

The project is a directly implemented (DIM) project by UNDP Somalia. However, The Youth at Risk pilot project was a joint initiative between the International Labour Organisation (ILO), United Nations Children's Fund (UNICEF) and the United Nations Development Programme (UNDP). :

1.6 Objectives of the audit

BDO East Africa Kenya has been appointed to conduct a combined financial audit and an audit of internal controls and systems on behalf of UNDP Office of Audit and Investigations for the Armed Violence Reduction Project - No: 00058616 Output: Youth at Risk - Output No: 00078475 for the period from 01 January 2012 to 31 December 2013.

The audit objectives are twofold:

- (i). Audit of the project's financial statements

Financial audit to express opinion on project's financial statements that include:

1. Statement of Expenses and Statement of Fund Utilization (Combined Delivery Report) for the period from 1 January 2012 to 31 December 2013 and Fund Utilization statement as at 31 December 2013;
2. Statement of Cash position reported by the project as at 31 December 2013;
3. Statement of assets and equipment as at 31 December 2013.

- (ii). Audit of the project's internal control systems

An audit to express an opinion on the project's internal control systems. The internal control audit shall be conducted in accordance with the International Professional Practices Framework (IPPF).

1.7 Audit timeframe

The field work of the audit assignment was carried out from 20 May 2014 to 20 June 2014:

DATES	LOCATIONS	PERSONS INVOLVED
20 May 2014 to 20 June 2014	Nairobi Kenya	Irene Obwaya Daniel Mulwa Fatma Yusuf Clifford AhChip

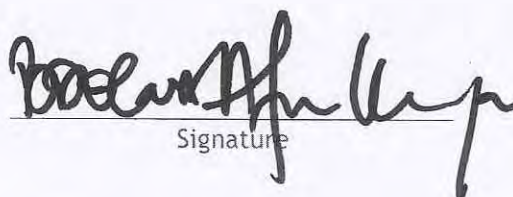
1.8 Audit scope

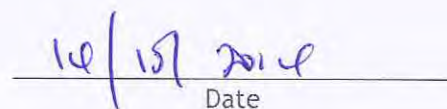
In accordance with the Terms of Reference of the Contract, UN agencies expenditure was excluded from the audit scope. Total expenditures recorded in the Combined Delivery Report (CDR) were 2,623,794 [(USD -357,056 (2013) and USD 2,980,850 (2012)]. Excluded from the audit scope were transactions that relate to expenditures of other United Nations agencies USD 1,667,954 [(NIL (2013) and USD 1,667,954 (2012)]. The audit was conducted and expressed an opinion only on the UNDP Expenditures recorded in the Combined Delivery Report (CDR).

1.9 Summary of significant findings

The table below provides a summary of the major findings arising from the audit:

AUDIT AREA	AUDIT FINDINGS	REFERENCE
Programme and project management	<ul style="list-style-type: none">The project has been closed but formal closure procedures have not been done.	<ul style="list-style-type: none">Refer to Page 15 (Long form management letter) for details
Asset management	<ul style="list-style-type: none">We noted that two laptops were lost between 2012 and March 2013	<ul style="list-style-type: none">Refer to Page 15 (Long form management letter) for details


Signature


Date

2 Financial Statement

2.1 Statement of Management Responsibility for Financial Reporting

The Management of the United Nations Development Programme - Armed Violence Reduction Project; Project No: 00058616; Output: Youth at risk project - Output No: 00078475 is responsible for preparing the Combined Delivery Report (CDR) comprising of a Statement of Expenses, and accompanying Fund Utilization Statement, Statement of Assets and Statement of Cash Position for each year in accordance with Generally Accepted Accounting Principles (GAAP) and UNDP's financial rules and regulations which gives a true and fair view of the state of affairs of the Armed violence reduction Project No: 00058616 Output: Youth at risk project - Output No: 00078475.

Management of United Nations Development Programme Somalia acknowledges its responsibility for:

- (i). Adequate accounting records and maintenance of effective internal control systems;
- (ii). The preparation of financial statements which fairly present the state of affairs of the Project as at the end of the financial period which comply with Generally Accepted Accounting Principles (GAAP), International Public Sector Accounting Standards (IPSAS) and United Nations Development Programme's financial rules and regulations;
- (iii). The selection of appropriate accounting policies supported by reasonable and prudent judgements.

Management reports that:

- (i). Adequate accounting records and effective system of internal controls and risk management have been maintained;
- (ii). Appropriate accounting policies supported by reasonable and prudent judgements and estimates have been used consistently;
- (iii). Applicable accounting standards have been adhered to.

Signed on their behalf by:

 _____ Signature	<div>Digitally signed by David Akopyan DN: cn=David Akopyan, o=UNDP, ou=UNDP Somalia, email=david.akopyan@undp.org, c=KE Date: 2014.09.17 04:37:17 +03'00'</div> _____ Date
 _____ Signature	 _____ Date

2.2 Audit Report

REPORT OF THE INDEPENDENT AUDITORS TO UNDP SOMALIA

We have audited the financial statements of United Nations Development Programme Somalia, Armed Violence Reduction Project No: 00058616 Output: Youth at risk - Output No: 00078475, which comprise the Statement of Expenses and accompanying Fund Utilization Statement and Statement of Assets and Statement of Cash Position for the period from 01 January 2012 to 31 December 2013, and a summary of significant accounting policies and other explanatory notes as set out on pages 10 to 11.

Management is responsible for the preparation of the financial statements for Armed Violence Reduction Project No: 00058616 Output: Youth at risk - Output No: 00078475 and for such internal controls as management determines are necessary to enable the preparation of statements that are free from material misstatement, whether due to fraud or error.

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

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

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

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

In our opinion:

1. Combined Delivery Report (CDR) and Fund Utilization Statement:

(a) the attached Combined Delivery Report (CDR) presents fairly, in all material respects, the expense of **USD 955,840 [(USD -357,056 (2013) and USD 1,312,896 (2012)]** incurred by the Armed violence reduction Project No: 00058616 Output Youth at risk - Output No: 00078475 for the period from 01 January 2012 to 31 December 2013 in accordance with agreed upon accounting policies and were:

- (i) in conformity with the approved project budgets;
- (ii) for the approved purposes of the project;
- (iii) in compliance with the relevant UNDP regulations and rules, policies and procedures; and
- (iv) Supported by properly approved vouchers and other supporting documents.

(b) the accompanying Fund Utilisation Statement presents fairly, in all material respect, the position as at 31 December 2013;

2. Statement of Cash Position:

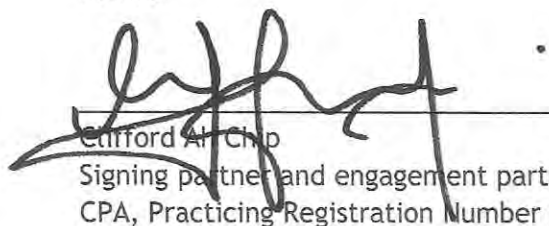
The project does not operate a dedicated bank account. Consequently, there is no statement of cash balances as at 31 December 2013.

3. Statement of Fixed Assets:

The attached Statement of Assets presents fairly, in all material respects, the balance of inventory of the Armed Violence Reduction Project No: 00058616 Output: Youth at risk - Output No: 00078475 amounting to **USD 9,201** as at 31 December 2013 in accordance with UNDP accounting policies (IPSAS).



BDO East Africa Kenya
Certified Public Accountant of Kenya
12th Floor, Pension Towers
Loita Street
P.O Box 10032 - 00100
Nairobi



Clifford A. Chip
Signing partner and engagement partner responsible for the independent audit
CPA, Practicing Registration Number P/1964

Date: 14/12/2014

2.3 Statement of Expenses and Fund Utilization Statement - 01 January 2012 to 31 December 2013

EXPENSE CATEGORY	NOTE S	TOTAL USD	01 JANUARY 2013 TO 31 DECEMBER 2013 USD	01 JANUARY 2013 TO 31 DECEMBER 2012 USD
<u>Expenditure</u>				
Activity1: Peace building infrastructure		(330,332)	358,524)	28,192
Activity2: Identify & prepare youth		67,178	-	67,178
Activity3: Demilitarization of youth		108,325	-	108,325
Activity4: Personnel & Operations		368,544	-	368,544
Activity5: Access to educational skills		12,700	-	12,700
Activity6: Access to protection services		9,747	-	9,747
Activity7: Foster protective environment		14,473	-	14,473
Activity8: Personnel & Operations		16,111	-	16,111
Activity9: Youth employment creation		103,047	-	103,047
Activity10: Economic infrastructure improvement		87,399	-	87,399
Activity11: Personnel & Operations		(38,061)	-	(38,061)
Activity12: Gender empowerment		(62,954)	-	(62,954)
Activity13: Personnel & Operations		9,978	-	9,978
Activity14: Youth employability enhanced		341,938	-	341,938
Activity15: Youth enterprise established		182,854	-	182,854
Activity16: Personnel & Operations		34,479	-	34,479
Activity17: Monitoring, Reporting, Evaluation		26,138	-	26,138
Other		4,276	1,468	2,808
Total Expenditure at 31 December		955,840	(357,056)	1,312,896
<u>Fund Utilization</u>				
Outstanding NEX advances	2.5.2	-	-	-
Undepreciated fixed assets	2.5.3	9,201	9,201	10,669
Inventory	2.5.4	-	-	-
Prepayments	2.5.5	-	-	-
Commitments	2.5.6	-	-	19,875
Total Fund Utilization		9,201	9,201	30,544

United Nations Development Programme Somalia- Armed violence reduction
Project No: 00058616 (Output: Youth at Risk Project - 00078475)

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

This Statement of Expenses and Fund Utilization Statement have been approved for issue on **19 September 2014** by management of Armed Violence Reduction Project No: 00058616 Output Youth at risk - Output No: 00078475.

This Statement of Expenses is solely based on the expenditures incurred by UNDP while excluding all expenses incurred by other UN Agencies and recorded on the Combined Delivery Report (CDR); **USD 1,667,954 [(NIL (2013) and USD 1,667,954 (2012)]**.

_____		Digitally signed by David Akopyan DN: cn=David Akopyan, o=UNDP, ou=UNDP Somalia, email=david.akopyan@undp.org, c=KE Date: 2014.09.17 08:45:54 +03'00'
Signature	Title	Date
_____	_____	_____
Signature	Title	Date

United Nations Development Programme Somalia- Armed violence reduction
Project No: 00058616 (Output: Youth at Risk Project - 00078475)

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

2.4 Statement of Assets

	TOTAL	31 DECEMBER	31 DECEMBER
	USD	2013	2012
	USD	USD	USD
Balance at 01 January	-	10,669	
<u>Additions</u>			
Computer and computer accessories	13,477	-	13,477
Total additions	13,477	-	13,477
Depreciation	(4,276)	(1,468)	(2,808)
Balance at 31 December	9,201	9,201	10,669

This Statement of Assets has been approved for issue on **19 September 2014** by management of Armed Violence Reduction Project No: 00058616 Output Youth at risk - Output No: 00078475.

Signature

Title

Digitally signed by David Akopyan
DN: cn=David Akopyan, o=UNDP,
ou=UNDP Somalia,
email=david.akopyan@undp.org,
c=KE
Date: 2014.09.17 08:46:21 +03'00'

Signature

Title

Date

2.5 Notes to the Fund Accountability Statement

2.5.1 Significant accounting policies

The principal accounting policies adopted in the preparation of the Statement of Expenses, Fund Utilization Statement, Statement of Assets and Statement of Cash Position are outlined below:

- Basis of preparation: The Statement of Expenses has been prepared in accordance with Generally Accepted Accounting Principles (GAAPs), International Public Sector Accounting Standards (IPSAs) and UNDP financial rules and regulations;
- Foreign currencies
 - Functional currency
Items included in the financial statements of the Project are measured using *United States Dollar*, which is both the functional and presentation currency.
 - Presentation currency
United States Dollar (US Dollar) is the presentation currency. All transactions are carried out through the US Dollar.
- Expenditure: Expenses are accounted on accrual basis.
- Fixed assets:
 - a. assets purchased from 01 January 2012: assets worth USD 500 and above and match the UNDP's use and control principle are recorded in ATLAS, capitalization is done and depreciation charged as an expense within the reporting period;
 - b. Assets purchased prior to 01 January 2012: assets are not recorded in ATLAS and depreciation is not charged.
- Inventory: Inventory is recorded based on its purpose at either:
 - For inventory held for sale: lower of cost or net realizable value; or
 - For inventory held for distribution at no cost: lower of cost or net replacement cost.
- Prepayments: Prepayments are stated actual amounts paid and are not revalued.
- Commitments: Commitments are stated at their actual amounts and recognised as expenses.

2.5.2 Outstanding NEX advances

This represents advances made to the implementing partner but not expensed as at the reporting date and are held in the implementing partner's bank account. The project does not operate a dedicated bank account.

2.5.3 Fixed assets

This represents fixed assets that belong to or are used by the project but are under UNDP's control. We have carried out adequate audit procedures with the guidance of Programme and Operations Policies and Procedures (POPP) section on "Administrative Services/Asset Management/Property Plan and Equipment/Furniture and Equipment Acquisition and Maintenance" to determine that these assets are project related. Undepreciated fixed assets are not capitalised but expensed in full in the year of purchase.

ASSETS DESCRIPTION	ASSETS TAG NUMBERS	USD
Notebook computers	118213	1,251
Notebook computers	118200	1,251
Notebook computers	118650	1,251
Notebook computers	118577	1,251
Notebook computers	118199	1,900
Notebook computers	118163	1,900
Notebook computers	118698	1,900
Notebook computers	118793	1,900
Computer printers	000000001859	873
Depreciation		(4,276)
Total		9,201

2.5.4 Inventory

This represents item of inventory that were acquired for the project but are temporarily under UNDP's control. No items of inventory were held by UNDP for the project as at 31 December 2013.

2.5.5 Prepayments

This represents payments in advance for services not rendered or goods not delivered. No prepayment was made as at 31 December 2013.

2.5.6 Commitments

This represents a legal and financial obligation arising from a contract, agreement, or other form of undertaking by UNDP or based on a liability recognized by UNDP against the resources of the period.

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

2.6 Comparison between actual and budgeted expenditure

EXPENSE CATEGORY	TOTAL ACTUAL EXPENDITURE E (A) USD	BUDGETED EXPENDITURE (B) USD	VARIANCE (C=B-A) USD	PERCENTAGE VARIANCE (D=C/B*100)
Activity1: Peace building infrastructure	28,192	17,394	10,798	62%
Activity2: Identify & prepare youth	67,178	133,636	(66,458)	-50%
Activity3: Demilitarization of youth	108,325	28,176	80,149	284%
Activity4: Personnel & Operations	368,544	266,125	102,419	38%
Activity5: Access to educational skills	12,700	11,873	827	7%
Activity6: Access to protection services	9,747	9,112	635	7%
Activity7: Foster protective environment	14,473	13,529	944	7%
Activity8: Personnel & Operations	16,111	15,053	1,058	7%
Activity9: Youth employment creation	103,047	137,416	(34,369)	-25%
Activity10:Economic infrastructure improvement	87,399	101,380	(13,981)	-14%
Activity11: Personnel & Operations	(38,061)	288,443	(364,653)	-113%
Activity12: Gender empowerment	(62,954)	1,098	(64,052)	-5832%
Activity13: Personnel & Operations	9,978	10,521	543	5%
Activity14: Youth employability enhanced	341,938	569,441	(227,503)	-30%
Activity15: Youth enterprise established	182,854	317,371	(134,516)	-42%
Activity16: Personnel & Operations	34,479	567,038	(532,559)	-94%
Activity17: Monitoring, Reporting, Evaluation	26,138	76,644	(50,506)	-66%
Other	2,808	-	2,808	100%
Total	1,312,896	2,564,249	(1,251,352)	-49%

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

3 Management Letter

3.1 Definition of standard audit rating

In providing the auditors' assessment, the Internal Audit Services of UNDP uses the following harmonized audit rating definitions:

Satisfactory	Internal controls, governance and risk management processes were adequately established and functioning well. No issues were identified that would significantly affect the achievements of the project.
Partially Satisfactory	Internal controls, governance and risk management processes were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity.
Unsatisfactory	Internal controls, governance and risk management processes were either not established or not performing well. The issues identified were such that the achievement of the overall objectives of the audited entity could be seriously compromised.

We assessed the project as **partially satisfactory** which means "Internal controls, governance and risk management processes were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity." This rating was mainly due to loss of assets and inadequate project management procedure. Ratings per audit area are summarized below:

Audit Area	Not Applicable	Satisfactory	Partially satisfactory	Unsatisfactory
Organization and staffing				
Programme and project management				
Human resources				
Finance				
Procurement				
Asset management				
Information Systems				
General administration				
Follow up on previous audits				

**Report and Financial Statement - Period from 01 January 2012 to 31
December 2013**

3.2 Priorities of audit recommendations

In order to permit management to assess the relative importance of the weaknesses of any control issues identified during the review, each has been assigned a subjective rating, which may in turn be used in prioritising the resources required to address the problem. The key to these ratings is as follows:

High (Critical)	Prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences of UNDP.
Medium (Important)	Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences to UNDP.
Low	Action is desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the audit team directly with the Office management, either during the exit meeting or through a separate memo subsequent to the field work. Therefore, low priority recommendations are not included in this report.

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

3.3 Long form management letter

No	Issue title	Observation	Priority	Recommendations	Management Comments and action plan	Auditor's response
1.	<ul style="list-style-type: none"> Asset management 	<ul style="list-style-type: none"> Assets monitoring/tracking procedure is inadequate e.g; Two laptops assigned to staff were lost. New laptops were issued and follow up mechanisms for recovery or write off were not complied with. 	<ul style="list-style-type: none"> Medium 	<ul style="list-style-type: none"> Ensure that procedures over loss of assets are complied with; The exact cause of the loss shall be identified and the disposal action and degree of responsibility shall be identified as per rule 124.02 of the UNDP rules and regulations (Management of Supplies, Property, Plant and Equipment and other Assets) 	<ul style="list-style-type: none"> Recommendation duly noted. The stolen laptops were reported to the police as stolen a copy of the police report has been requested however it requires 2 weeks to be extracted. Once received the Country Office will submit the report for verification. The Country office will review the processes to ensure compliance with procedures of loss of assets hence forth. 	<ul style="list-style-type: none"> Not cleared. CO to avail the police report and subsequent clearance by the management.
2.	<ul style="list-style-type: none"> Project Management 	<ul style="list-style-type: none"> The project was closed in January 2013 but formal operational and financial closure 	<ul style="list-style-type: none"> Medium 	<ul style="list-style-type: none"> Ensure project is closed as per the steps laid out in POPP (Programmes and Project Management). When the relevant activities have been achieved, 	<ul style="list-style-type: none"> Recommendation duly noted and the Project will be closed as per the POPP regulations 	<ul style="list-style-type: none"> Compliance to be reviewed in the next audit assignment.

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

No	Issue title	Observation	Priority	Recommendations	Management Comments and action plan	Auditor's response
		procedures have not been done as at 20 June 2014.		the project manager should notify the project board on its completion. Project status in Atlas will be set to "Operationally Closed" and no further commitments can be made going forward. The final CDR should then be prepared and signed by the management and the project accounts shall be closed. On Atlas, the status of the project will be set to financially closed.	before December 2014.	

Appendix I: Approved Combined Delivery Report 2012

Appendix II: Approved Combined Delivery Report 2013

Appendix III: Approved Asset Listing as at 31 December 2013



Combined Delivery Report By Project

Project Id : 00058616	DDR/ARMED VIOLENCE REDUCTION P	Period :	Jan-Dec (2012)	
Output # : 00072870	COMMUNITY SECURITY PROJECT	Impl. Partner :	02834 United Nations Development P	
		Location :	UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Output # : 00078475 YOUTH AT RISK PROJECT	Impl. Partner : 99999 UNDP
	Location : UNDP Somalia

Dept: 46801 (Somalia - Central)

Fund : 26960 (CPR TTF-Conflict-Country S)

61105 - Salaries - NP Staff	0.00	0.00	56,849.00	56,849.00
61205 - Salaries - GS Staff	0.00	0.00	39,240.00	39,240.00
61305 - Salaries - IP Staff	0.00	59,518.30	58,114.00	117,632.30
61310 - Post Adjustment - IP Staff	0.00	30,867.98	0.00	30,867.98
62120 - Hazard Duty Station Allow-NP	0.00	0.00	0.00	0.00
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	28,112.75	0.00	28,112.75
62315 - Contrib. to medical, social in	0.00	340.44	0.00	340.44
62320 - Mobility, Hardship, Non-remova	0.00	13,418.15	0.00	13,418.15
62340 - Annual Leave Expense - IP	0.00	4,809.57	0.00	4,809.57
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,310.41	0.00	1,310.41
63365 - Special Oper Living Allow-IP	0.00	2,035.92	0.00	2,035.92
63520 - Personal Security Measures	0.00	6,896.85	0.00	6,896.85
63530 - Contribution to EOS Benefits	0.00	2,626.94	0.00	2,626.94
63535 - Contribution to Security	0.00	4,203.02	0.00	4,203.02
63540 - Contribution to Training	0.00	1,050.77	0.00	1,050.77
63545 - Contribution to ICT	0.00	1,576.16	0.00	1,576.16
63550 - Contributions to MAIP	0.00	210.14	0.00	210.14
63555 - Contribution to UN JFA	0.00	1,891.37	0.00	1,891.37
63560 - Contributions to Appendix D	0.00	315.22	0.00	315.22
65115 - Contributions to ASHI Reserve	0.00	6,829.95	0.00	6,829.95
65135 - Payroll Mgt Cost Recovery ATLA	0.00	836.94	0.00	836.94
71205 - Intl Consultants-Sht Term-Tech	0.00	26,595.00	77,328.00	103,923.00
71305 - Local Consult.-Sht Term-Tech	0.00	3,607.39	92,179.00	95,786.39
71405 - Service Contracts-Individuals	0.00	5,357.73	0.00	5,357.73
71410 - MAIP Premium SC	0.00	26.72	0.00	26.72
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	2,966.99	7,671.00	10,637.99
71610 - Travel Tickets-Local	0.00	43,096.00	0.00	43,096.00
71615 - Daily Subsistence Allow-Intl	0.00	6,611.74	0.00	6,611.74
71620 - Daily Subsistence Allow-Local	0.00	- 54,726.83	0.00	- 54,726.83
71625 - Daily Subsist Allow-Mtg Partic	0.00	5,821.20	0.00	5,821.20
71630 - Shipment	0.00	195.00	0.00	195.00
71635 - Travel - Other	0.00	969.43	0.00	969.43
72105 - Svc Co-Construction & Engineer	0.00	85,324.31	1,313,191.00	1,398,515.31
72120 - Svc Co-Trade and Business Serv	0.00	11,164.89	0.00	11,164.89
72125 - Svc Co-Studies & Research Serv	0.00	3,327.85	0.00	3,327.85
72165 - Svc Co-Social Svcs, Social Sci	0.00	- 38,814.00	0.00	- 38,814.00
72205 - Office Machinery	0.00	0.00	1,701.00	1,701.00
72215 - Transportation Equipment	0.00	- 485.70	0.00	- 485.70
72311 - Fuel, petroleum and other oils	0.00	- 2,992.74	0.00	- 2,992.74
72405 - Acquisition of Communic Equip	0.00	39,120.00	0.00	39,120.00
72415 - Courier Charges	0.00	24.24	0.00	24.24
72425 - Mobile Telephone Charges	0.00	240.00	0.00	240.00
72505 - Stationery & other Office Supp	0.00	16.79	0.00	16.79
72605 - Grants to Instit & other Benef	0.00	274,425.41	0.00	274,425.41

D.2



Combined Delivery Report By Project

Project id : 00058616 DDR/ARMED VIOLENCE REDUCTION P		Period :	Jan-Dec (2012)	
Output # : 00078475 YOUTH AT RISK PROJECT		Impl. Partner :	99999 UNDP	
		Location :	UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72615 - Micro Capital Grants-Other	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	1,980.00	0.00	1,980.00
73105 - Rent	0.00	0.00	169.00	169.00
73107 - Rent - Meeting Rooms	0.00	- 507.50	0.00	- 507.50
73405 - Rental & Maint-Other Office Eq	0.00	0.00	1,987.00	1,987.00
73505 - Reimb to UNDP for Supp Svcs	0.00	77,652.63	0.00	77,652.63
74105 - Management and Reporting Svcs	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	5,883.20	0.00	5,883.20
74230 - Audio & Visual Equipment	0.00	173.30	0.00	173.30
74510 - Bank Charges	0.00	3,468.18	0.00	3,468.18
74525 - Sundry	0.00	133.43	19,525.00	19,658.43
74725 - Other L.T.S.H.	0.00	- 1,792.00	0.00	- 1,792.00
74965 - Low value equipment	0.00	1,360.00	0.00	1,360.00
75115 - Facilities & Admin - OH & Ind	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	864.00	0.00	864.00
75711 - TrnWrkshp&Conf - Stipends	0.00	505.90	0.00	505.90
75712 - TrnWrkshp&Conf - Honorariums	0.00	- 1,371.00	0.00	- 1,371.00
76125 - Realized Loss	0.00	219.35	0.00	219.35
76135 - Realized Gain	0.00	- 47.79	0.00	- 47.79
77630 - Dep Exp Owned - ITC	0.00	2,807.62	0.00	2,807.62
Total for Fund 26960	0.00	670,051.62	1,667,954.00	2,338,005.62
Total for Dept : 46801	0.00	670,051.62	1,667,954.00	2,338,005.62
Dept: 46820 (Somalia/SO/Hargeisa)				
Fund : 26960 (CPR TTF-Conflict-Country S)				
72105 - Svc Co-Construction & Engineer	0.00	124,497.00	0.00	124,497.00
72215 - Transporation Equipment	0.00	246.66	0.00	246.66
72620 - Joint Programming Expenditure	0.00	927.00	0.00	927.00
74510 - Bank Charges	0.00	1,699.79	0.00	1,699.79
74725 - Other L.T.S.H.	0.00	240.00	0.00	240.00
Total for Fund 26960	0.00	127,610.45	0.00	127,610.45
Total for Dept : 46820	0.00	127,610.45	0.00	127,610.45
Dept: 46821 (Somalia/SO/Garowe)				
Fund : 26960 (CPR TTF-Conflict-Country S)				
71305 - Local Consult.-Sht Term-Tech	0.00	2,730.00	0.00	2,730.00
72215 - Transporation Equipment	0.00	3,105.00	0.00	3,105.00
73420 - Leased Vehicles	0.00	474.00	0.00	474.00
74510 - Bank Charges	0.00	117.74	0.00	117.74
Total for Fund 26960	0.00	6,426.74	0.00	6,426.74
Total for Dept : 46821	0.00	6,426.74	0.00	6,426.74

D.2



Combined Delivery Report By Project

Project Id : 00058616 DDR/ARMED VIOLENCE REDUCTION P	Period :	Jan-Dec (2012)		
Output # : 00078475 YOUTH AT RISK PROJECT	Impl. Partner :	99999 UNDP		
	Location :	UNDP Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 46823 (North West Somalia)

Fund : 26960 (CPR TTF-Conflict-Country S)

71305 - Local Consult.-Sht Term-Tech	0.00	3,760.00	0.00	3,760.00
71610 - Travel Tickets-Local	0.00	160.00	0.00	160.00
71615 - Daily Subsistence Allow-Intl	0.00	5,899.59	0.00	5,899.59
71620 - Daily Subsistence Allow-Local	0.00	21,657.23	0.00	21,657.23
72105 - Svc Co-Construction & Engineer	0.00	958.60	0.00	958.60
72215 - Transporation Equipment	0.00	1,035.80	0.00	1,035.80
72311 - Fuel, petroleum and other oils	0.00	22.30	0.00	22.30
72425 - Mobile Telephone Charges	0.00	440.00	0.00	440.00
72615 - Micro Capital Grants-Other	0.00	42,937.04	0.00	42,937.04
74220 - Translation Costs	0.00	3,853.78	0.00	3,853.78
74510 - Bank Charges	0.00	790.64	0.00	790.64
74525 - Sundry	0.00	151.76	0.00	151.76
74725 - Other L.T.S.H.	0.00	240.00	0.00	240.00
Total for Fund 26960	0.00	81,906.74	0.00	81,906.74

Total for Dept : 46823	0.00	81,906.74	0.00	81,906.74
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Dept: 46824 (North East Somalia)

Fund : 26960 (CPR TTF-Conflict-Country S)

71305 - Local Consult.-Sht Term-Tech	0.00	9,875.20	0.00	9,875.20
71615 - Daily Subsistence Allow-Intl	0.00	2,563.58	0.00	2,563.58
71620 - Daily Subsistence Allow-Local	0.00	13,902.55	0.00	13,902.55
72105 - Svc Co-Construction & Engineer	0.00	27,000.00	0.00	27,000.00
72145 - Svc Co-Training and Educ Serv	0.00	62,869.10	0.00	62,869.10
72165 - Svc Co-Social Svcs, Social Sci	0.00	130,813.00	0.00	130,813.00
72215 - Transporation Equipment	0.00	3,956.13	0.00	3,956.13
72311 - Fuel, petroleum and other oils	0.00	982.03	0.00	982.03
72420 - Land Telephone Charges	0.00	40.00	0.00	40.00
72425 - Mobile Telephone Charges	0.00	1,179.06	0.00	1,179.06
72505 - Stationery & other Office Supp	0.00	699.05	0.00	699.05
72615 - Micro Capital Grants-Other	0.00	164,543.80	0.00	164,543.80
72715 - Hospitality Catering	0.00	800.00	0.00	800.00
73107 - Rent - Meeting Rooms	0.00	667.50	0.00	667.50
73120 - Utilities	0.00	406.00	0.00	406.00
73420 - Leased Vehicles	0.00	1,299.00	0.00	1,299.00
74510 - Bank Charges	0.00	5,304.67	0.00	5,304.67
Total for Fund 26960	0.00	426,900.67	0.00	426,900.67
Total for Dept : 46824	0.00	426,900.67	0.00	426,900.67
Total for Output : 00078475	0.00	1,312,896.22	1,667,954.00	2,980,850.22

Daw



DAVID WAKAWANGU
RDO EAST AFRICA



Funds Utilization

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2012)
Selected Project Id : 00058616
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00058616 DDR/ARMED VIOLENCE REDUCTION P

Period : As at Dec 31, 2012

Output #	00072870	Impl. Partner :02834 United Nations Development P	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		576.29
	Inventory		0.00
	Prepayments		0.00
	Commitments		44,656.66

Output #	00078475	Impl. Partner :99999 UNDP	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		10,668.93
	Inventory		0.00
	Prepayments		0.00
	Commitments		19,874.59

D. W



Combined Delivery Report By Project

Project Id : 00058616 DDR/ARMED VIOLENCE REDUCTION P	Period :	Jan-Dec (2013)		
Output # : 00072870 COMMUNITY SECURITY PROJECT	Impl. Partner :	02834 United Nations Development P		
	Location :	UNDP Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Dept : 46824	0.00	96,736.08	0.00	96,736.08
Total for Output : 00072870	0.00	1,675,143.57	0.00	1,675,143.57

Output # : 00078475 YOUTH AT RISK PROJECT	Impl. Partner :	99999 UNDP
	Location :	UNDP Somalia

Dept: 46801 (Somalia - Central)

Fund : 26960 (CPR TTF-Conflict-Country S)

74525 - Sundry	0.00	- 358,524.00	0.00	- 358,524.00
77630 - Dep Exp Owned - ITC	0.00	1,467.50	0.00	1,467.50
Total for Fund 26960	0.00	- 357,056.50	0.00	- 357,056.50
Total for Dept : 46801	0.00	- 357,056.50	0.00	- 357,056.50
Total for Output : 00078475	0.00	- 357,056.50	0.00	- 357,056.50

Output # : 00083614 Youth Empowerment	Impl. Partner :	99999 UNDP
	Location :	UNDP Somalia

Dept: 46801 (Somalia - Central)

Fund : 04000 (Core Programme, UNU Centre)

72615 - Micro Capital Grants-Other	0.00	0.00	0.00	0.00
Total for Fund 04000	0.00	0.00	0.00	0.00
Fund : 20001 (DGTTF CIVIC ENGAGEMENT - OPEN)				
72605 - Grants to Instit & other Benef	0.00	15,384.93	0.00	15,384.93
72615 - Micro Capital Grants-Other	0.00	78,539.96	0.00	78,539.96
Total for Fund 20001	0.00	93,924.89	0.00	93,924.89
Total for Dept : 46801	0.00	93,924.89	0.00	93,924.89
Total for Output : 00083614	0.00	93,924.89	0.00	93,924.89

D. W



Project Id : 00058616 DDR/ARMED VIOLENCE REDUCTION P	Period :	Jan-Dec (2013)		
Output # : 00083857 Youth for Change Project	Impl. Partner :	99999 UNDP		
	Location :	UNDP Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 30000	0.00	5,555.37	0.00	5,555.37
Total for Dept : 46825	0.00	5,555.37	0.00	5,555.37
Total for Output : 00083857	0.00	2,205,624.15	1,591,356.00	3,796,980.15
Project Total :	0.00	3,617,636.11	1,591,356.00	5,208,992.11

Signed By :

Digitally signed by George Conway
DN: cn=George Conway,
o=UNDP, ou=UNDP Somalia,
email=george.conway@undp.
org,c=50
Date: 2014.06.19 07:50:56
+03'00'



Date :

Signed By :



DAVID WANJUNGU
BDO EAST AFRICA

Date :



Funds Utilization

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2013)
Selected Project Id : 00058616
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00058616 DDR/ARMED VIOLENCE REDUCTION P

Period : As at Dec 31, 2013

Output #	00072870	Impl. Partner :02834 United Nations Development P	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		537.17
	Inventory		0.00
	Prepayments		0.00
	Commitments		24,439.61

Output #	00078475	Impl. Partner :99999 UNDP	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		9,201.43
	Inventory		0.00
	Prepayments		0.00
	Commitments		0.00

Output #	00083857	Impl. Partner :99999 UNDP	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		8,554.24
	Inventory		0.00
	Prepayments		0.00
	Commitments		4,875.00

D.W



UN

DP

UN Development Programme

Report ID: UNAM5558

Asset Management Detail Report

Page 1 of 2
Run Time: 14-05-2014 08:05:59

Business Unit: SOM10 Country: Somalia Category: In Service Project Type: All Amount >=0
Operating Unit: Department: Impl Agency: Donor: Fund Code:

Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000001859	ITC4	A) Computer printers	000000001859	CNETCCW2CQ	3525DN	SOMNRB2105	2012-03-07
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	872.55	1.00	SOM	46801	001981	00141	00078475	26960
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000001869	ITC1	A) Notebook computers	118213	FQ01FS1	E 6420	SOMNRB2105	2012-03-07
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1251.00	1.00	SOM	46801	001981	00141	00078475	26960
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000001870	ITC1	A) Notebook computers	118200	90R1FS1	E 6420	SOMNRB2105	2012-03-07
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1251.00	1.00	SOM	46801	001981	00141	00078475	26960
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000001871	ITC1	A) Notebook computers	118650	20R1FS1	E 6420	SOMNRB2105	2012-03-07
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1251.00	1.00	SOM	46801	001981	00141	00078475	26960
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000001872	ITC1	A) Notebook computers	118577	70R1FS1	E 6420	SOMNRB2105	2012-03-07
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1251.00	1.00	SOM	46801	001981	00141	00078475	26960
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000001873	ITC1	A) Notebook computers	118199	GOK6XP1	LATITUDE E6220	SOMNRB2105	2012-03-07
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1900.00	1.00	SOM	46801	001981	00141	00078475	26960
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000001874	ITC1	A) Notebook computers	118163	GOK1XP1	LATITUDE E 6220	SOMNRB2105	2012-03-07
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1900.00	1.00	SOM	46801	001981	00141	00078475	26960



Asset Management Detail Report


Business Unit: SOM10		Country: Somalia		Category: In Service		Project Type: All		Amount >=0		From/To Date: 01-JAN-2012 ~ 31-DEC-2013	
Operating Unit:		Department:		Impl Agency:		Donor:		Fund Code:		Project: 00078475 Profile ID:	
Business unit		Profile ID		Description		TAG Number		Serial Number		Model	
SOM10	Asset ID	000000001875	ITC1	A) Notebook computers	118698	GOKEXP1	001981	E 6220	SOMRBB2105	2012-03-07	Acquisition Date
Currency	Cost	1900.00	Quantity	Operating Unit	Department	Impl Agency	Donor	00141	Project	Fund code	
USD			1.00	SOM	46801	001981	00141	00078475	00078475	26960	
Business unit		Profile ID		Description		TAG Number		Serial Number		Model	
SOM10	Asset ID	000000001876	ITC1	A) Notebook computers	118793	GOKEXP1	001981	E 6220	SOMRBB2105	2012-03-07	Acquisition Date
Currency	Cost	1900.00	Quantity	Operating Unit	Department	Impl Agency	Donor	00141	Project	Fund code	
USD			1.00	SOM	46801	001981	00141	00078475	00078475	26960	

Count: 9 Total Value: 13,476.55 (USD)



[Signature]
DANIEL WALANLUC
BDO EAST AFRICA

[Signature]




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UNITED NATIONS DEVELOPMENT PROGRAMME
(UNDP) - SOMALIA

Armed Violence Reduction in
Somalia Project No: 00058616
(Output: Youth for Change
No: 00083857)

Report and Financial Statement for the period from
01 January 2012 to 31 December 2013



30 June 2014

Contents

1. Executive summary	1
1.1 Background Information	1
1.2 Cost plan	1
1.3 Presence and locations of operation	2
1.4 Project Objectives, purpose and results	2
1.5 Implementing Partners	3
1.6 Objectives of the audit	3
1.7 Audit timeframe	4
1.8 4	
1.9 Audit scope	4
1.10 Summary of significant findings	4
2. Financial Statement	5
2.1 Statement of Management Responsibility for Financial Reporting	5
2.2 Audit Report	6
2.3 Statement of Expenses and Fund Utilization Statement - 01 January 2012 to 31 December 2013	8
2.4 Statement of Assets	10
2.5 10	
2.6 10	
2.7 Notes to the Financial Statement	11
2.8 Significant accounting policies	11
2.9 Outstanding NEX advances	11
2.10 Fixed assets	11
2.11 Inventory	12
2.12 Prepayments	12
2.13 Commitments	12
2.14 Comparison between actual and budgeted expenditure	13
3. Management Letter	14
3.1 Standard audit rating	14
3.2 Priorities of audit recommendations	15
3.3 Long form management letter	16
3.4 Appendix I: Approved Combined Delivery Report 2012	18
3.5 Appendix II: Approved Combined Delivery Report 2013	18
3.6 Appendix III: Approved Asset Listing as at 31 December 2013	18



Tel: +254 20 2246422
Tel: +254 733605496
Fax: +254 20 2246345
kenya@bdo-ea.com

BDO East Africa Kenya
Certified Public Accountants
12th Floor, DCDM Offices
Pension Towers, Loita Street
P.O. Box 10032-00100
Nairobi, Kenya

Date: 30 June 2014

Reference: AUD/885/CAC

Mr. Helge S. Osttveiten,
Director,
United Nations Development Programme,
Office of Audit and Investigations,

Dear Mr Helge S. Osttveiten,

**Re: Armed Violence Reduction Project in Somalia - Project No: 00058616 Output:
Youth for Change - Output No: 00083857**

We are pleased to submit our report and financial statements for the above project directly implemented by UNDP Somalia with funding from the Government of Japan for the period from 1 January 2012 to 31 December 2013.

We would like to express our gratitude for the courtesy and assistance extended to us by the staff of United Nations Development Programme - Somalia during the course of our assignment.

We are at your disposal to discuss any part of the report, should you so require.

Assuring you our best services at all times.

Yours Sincerely,



Clifford M. Chip
Chief Operating Officer
BDO East Africa Kenya

Armed Violence Reduction Project No: 00058616 Output No: 00083857 Youth for Change

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

1. Executive summary

1.1 Background Information

Project name	Armed Violence Reduction in Somalia
Project number	00058616
Output name	Youth for Change
Output number	00083857
Implementing Partner	United Nations Development Programme - Somalia
Location	Somaliland, Puntland and South Central Somalia
Donor	Government of Japan
Budget	USD 6,060,606
Date of the signature of the Project agreement	No project document exists
Project duration	January 2012 to December 2013

Armed Violence Reduction Project no (Award): 00058616 - Output 00083857 was entered into between United Nations Development Fund - Somalia and the Government of Japan.

The project's main aim was the rehabilitation and reintegration of 2,000 children and youth from crime and violent activities in Somalia.

1.2 Cost plan

The project's cost plan was outlined as below:

NO	ACTIVITY	2013 USD	2012 USD
1	Capacity building for District Safety Committees	78,581	-
2	Map out existing informal courses	87,312	-
3	Establish diversion programmes	-	87,312
4	Personnel & operations	406,442	-
5	Develop sensitization strategy	122,237	-
6	Establish & strengthen capacity	183,355	-
7	Child rights training of District Safety Committees	-	130,968
9	Theory classes in social development	654,840	-
10	Literacy and numeracy	163,710	-
11	Capacity building Labour & Administration	889,273	-
12	Employment intensive project	611,184	-
13	Vocational skills trainings	251,022	-
14	Enterprise/Entrepreneurship Training	65,484	-
15	Business Mentors	174,624	-
16	Structured educational & LSBE	-	1,245,287
18	Youth-Community Dialogue establishment	115,252	-
19	Access to formal education	-	381,990

Armed Violence Reduction Project No: 00058616 Output No: 00083857 Youth for Change

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

NO	ACTIVITY	2013 USD	2012 USD
21	Development mentorship programme	-	93,045
22	Case Management system establishment	192,086	-
23	Develop & implement Monitoring and Evaluation Framework	104,774	21,828
	Total	4,100,176	1,960,430

1.3 Presence and locations of operation

The project was mainly carried out in Somaliland, Puntland and South Central Somalia where significant number of youth and children were targeted.

1.4 Project Objectives, purpose and results

The overall objective of the project was to contribute to longer term stabilization of the three regions of Somalia, that is Somaliland, Puntland and South Central Somalia through empowering authorities and affected communities to acquire the means to sustainably reintegrate and rehabilitate children and youth caught in the cycle of vulnerability, crime and violence, resulting in a measurable reduction in crime and insecurity.

The Youth for Change results were:

- Regional, national and district level bodies had the means to monitor and oversee crime and insecurity, including rehabilitating youth and children at risk;
- Reduced levels of crime and conflict perpetrated by children and youth;
- Increased capacity of legitimate and rewarding employment for youth, and an enabling environment promoted at the community level;
- Women were empowered as active agents of change for peace and security within communities;
- Systems and services were strengthened to protect children from violence and exploitation.

Key successes under the project related to:

- Completion of social rehabilitation of 2 intakes of beneficiaries - 1,000 children and adolescents (15-18 years) were rehabilitated: 200 in Burao, 350 in Bosasso, and 450 in Mogadishu and Afgoye;
- Intake one graduation from Economic reintegration - In Somaliland, this included: 31 adult youth (18 women) in Hargiesa; 40 in Borama (20 women); 60 (all male) in Burao and 60 (16 women) in Las Anod in Somaliland. Apprenticeships were secured for 15 youth (5 women) in Hargeisa, 10 youth (all male) in Burao, 15 youth (10 women) in Borama and 10 youth (2 women) in Las Anod;
- Successful job placements and apprenticeships.

The project was postponed in four locations (three in Mogadishu and one in Baidoa) on 09 July 2013 due to lack of clarity on the mode of implementation under the Ministry of Interior and

Armed Violence Reduction Project No: 00058616 Output No: 00083857 Youth for Change

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

the Ministry of Justice. The project is however ongoing on the other locations. Furthermore, there was an attack on the United Nations Common Compound on 19th June 2013 which increased security threats and thus less access for Community Security Project staff. This led to the closure of the project activities.

1.5 Implementing Partners

Although the project was a directly implemented (DIM), the key implementing partners for the Youth for Change project were United Nations Children's Fund (UNICEF), International Labour Organisation and UNDP Poverty Reduction and Environmental Protection. Also, the Community Security Project worked in close collaboration with the local organizations for effective implementation.

Local partners included:

- Ministry of Interior and Ministry of Justice Somaliland;
- Ministry of Security and the Ministry of Justice in Puntland; and
- Ministry Of Justice at the Federal level.

1.6 Objectives of the audit

BDO East Africa Kenya has been appointed to conduct a combined financial audit and an audit of internal controls and systems on behalf of UNDP Office of Audit and Investigations for the Armed Violence Reduction Project in Somalia - No: 00058616 Output: Youth for Change - No: 00083857 for the period from 01 January 2012 to 31 December 2013.

The audit objectives are twofold:

(i) Audit of the project's financial statements:

Financial audit to express opinion on projects financial statements that include:

1. Statement of Expenses (Combined Delivery Report) for the period 1 January 2012 to 31 December 2013 and fund utilization as at 31 December 2013;
2. Statement of Cash Position reported by the project as at 31 December 2013;
3. Statement of Fixed Assets as at 31 December 2013.

The Financial Audit will be conducted in accordance with the International Standards of Auditing, the 700 series.

(ii) Audit of the project's internal control systems:

An audit to express an opinion on the project's internal control systems. The internal control audit shall be conducted in accordance with the International Professional Practices Framework (IPPF). However we were not able to assess in full the internal control and system as the audit was carried out in Nairobi after the end of the project due to security reason.

Armed Violence Reduction Project No: 00058616 Output No: 00083857 Youth for Change

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

1.7 Audit timeframe

The field work of the audit assignment was carried out from 20 May 2014 to 20 June 2014:

DATES	LOCATIONS	PERSONS INVOLVED
20 May 2014 to 20 June 2014	Nairobi Kenya	David Wakanene Fatma Yusuf Brian Obiero Clifford Ah Chip

1.8

1.9 Audit scope

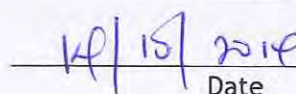
In accordance with the Terms of Reference of the Contract, UN agencies expenditure was excluded from the audit scope. Total expenditures recorded in the Combined Delivery Report (CDR) were USD 5,736,011 [(USD 3,796,980 (2013) and USD 1,939,031 (2012))]. Excluded from the audit scope were transactions that relate to expenditures of other United Nations agencies USD 1,591,356 [(USD 1,591,356 (2013) and USD NIL (2012))]. The audit was conducted and expressed an opinion only on the UNDP Expenditures recorded in the Combined Delivery Report (CDR).

1.10 Summary of significant findings

The table below provides a summary of the major findings arising from the audit:

AUDIT AREAS	AUDIT FINDINGS	REFERENCE
Organization and staffing	<ul style="list-style-type: none">Weak segregation of duties: The project assistant prepares the payment vouchers, updates accounting records in ATLAS system, issues a request for funds transfer and carries out the audit of the payments. The project associate coordinates all the work in Nairobi alone.	<ul style="list-style-type: none">Refer to Page 21 (Long form management letter) for details
Finance	<ul style="list-style-type: none">Internal Support Services and General Management Support costs were not accurately recovered in 2013 as per the UNDP ISS and GMS cost recovery guidelines.	<ul style="list-style-type: none">Refer to Page 17 (Long form management letter) for details
Asset management	<ul style="list-style-type: none">The project fully expensed assets worth USD 2,596 upon purchase instead of capturing them as asset as per IPSAS requirement.	<ul style="list-style-type: none">Refer to Page 20 (Long form management letter) for details


Signature


Date

2. Financial Statement

2.1 Statement of Management Responsibility for Financial Reporting

The Management of the United Nations Development Programme - Somalia for the Armed Violence Reduction in Somalia - Project No: 00058607 Output: Youth for Change- Output No: 00083857 is responsible for preparing the Combined Delivery Report (CDR) comprising of a Statement of Expenses and accompanying Funds Utilization Statement, Statement of Assets and Statement of Cash Position for each year in accordance with Generally Accepted Accounting Principles (GAAP), International Public Sector Accounting Standards (IPSAS) and UNDP's financial rules and regulations for financial reporting which gives a true and fair view of the state of affairs of the Armed Violence Reduction Somalia - Project No: 00058616 Output: Youth for Change - Output No: 00083857 for the period from 1 January 2012 to 31 December 2013.


Management of United Nations Development Programme Somalia acknowledges its responsibility for:

- (i). Adequate accounting records and maintenance of effective internal control systems;
- (ii). The preparation of financial statements which fairly present the state of affairs of the Project as at the end of the financial period and which comply with Generally Accepted Accounting Principles (GAAP), International Public Sector Accounting Standards (IPSAS) and United Nations Development Programme's financial rules and regulations;
- (iii). The selection of appropriate accounting policies supported by reasonable and prudent judgements.

Management reports that:

- (i). Adequate accounting records and effective system of internal controls and risk management have been maintained;
- (ii). Appropriate accounting policies supported by reasonable and prudent judgements and estimates have been used consistently;
- (iii). Applicable accounting standards have been adhered to.

Signed on their behalf by:

<hr/> Signature	 <hr/> Signature	<div>Digitally signed by David Akopyan DN: cn=David Akopyan, o=UNDP, ou=UNDP Somalia, email=david.akopyan@undp.org, c=KE Date: 2014.09.17 04:36:29 +0300</div> <hr/> Date
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2.2 Audit Report

REPORT OF THE INDEPENDENT AUDITORS TO UNDP SOMALIA

We have audited the financial statements of United Nations Development Programme Somalia, Armed Violence Reduction Project in Somalia - Project No: 00058616 Output: Youth for Change - Output No: 00083857, which comprise the Statement of Expenses and accompanying Fund Utilization Statement for the period from 01 January 2012 to 31 December 2013, and a summary of significant accounting policies and other explanatory notes as set out on pages 11 to 12.

Management is responsible for the preparation of the financial statement for Armed Violence Reduction Project in Somalia - Project No: 00058616 Output: Youth for Change - Output No: 00083857 and for such internal controls as management determines are necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are 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 judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the financial statements.

We planned our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with evidence to give reasonable assurance that the financial statements are free from material misstatement, whether by fraud or other irregularity or error.

In our opinion:

1. Combined Delivery Report (CDR) and Fund Utilization Statement:

(a) the attached Combined Delivery Report (CDR) presents fairly, in all material respects, the expense of **USD 4,144,655 [USD 2,205,624 in 2013 and USD 1,939,031 in 2012]** incurred by the Armed Violence Reduction Project in Somalia - Project No: 00058616 Output: Youth for Change - Output No: 00083857 for the period from 01 January 2012 to 31 December 2013 in accordance with UNDP accounting policies and were:

- (i) in conformity with the approved project budgets;
- (ii) for the approved purposes of the project;
- (iii) in compliance with the relevant UNDP regulations and rules, policies and procedures; and
- (iv) Supported by properly approved vouchers and other supporting documents.

(b) the accompanying Fund Utilisation Statement presents fairly, in all material respect, the position as at 31 December 2013

2. Statement of Cash Position:

The project does not operate a dedicated bank account. Consequently, there is no Statement of Cash balances as at 31 December 2013.

3. Statement of Assets:

The attached Statement of Assets presents fairly, in all material respects, the balance of inventory of the UNDP project Armed Violence Reduction in Somalia - Project No: 00058616 Output: Youth for Change - Output No: 00083857 amounting to USD 8,554 as at 31 December 2013 in accordance with UNDP accounting policies.



BDO East Africa Kenya
Certified Public Accountant of Kenya
12th Floor, Pension Towers
Loita Street
P.O Box 10032 - 00100
Nairobi



Clifford Ah Chio
Signing partner and engagement partner responsible for the independent audit
CPA, Practicing Registration Number P/1964

Date: 14/10/2014

Armed Violence Reduction Project No: 00058616 Output No: 00083857 Youth for Change

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

2.3 Statement of Expenses and Fund Utilization Statement - 01 January 2012 to 31 December 2013

EXPENSE CATEGORY	NOTES	TOTAL USD	01 JANUARY 2013 TO 31 DECEMBER 2013 USD	01 JANUARY 2012 TO 31 DECEMBER 2012 USD
Expenditure				
Activity1: Capacity building for District Safety Committees		22,602	22,602	-
Activity2: Map out existing informal courses		10,990	10,990	-
Activity3: Establish Diversion programmes		147,258	59,946	87,312
Activity4: Personnel & operations		799,063	799,063	-
Activity5: Develop sensitization strategy		244,716	244,716	-
Activity6: Establish & strengthen capacity		110,817	110,817	-
Activity7: Child rights training of District Safety Committees		130,968	-	130,968
Activity9: Theory classes in social development		191,724	191,724	-
Activity10: Literacy and numeracy		7,021	7,021	-
Activity11: Capacity building Labour & Administration		117,787	117,787	-
Activity12: Employment intensive project		29,127	29,127	-
Activity13: Vocational skills trainings		9,481	9,481	-
Activity14: Enterprise/Entrepreneurship Training		3,069	3,069	-
Activity15: Business Mentors		9,097	9,097	-
Activity16: Structured educational & LSBE		1,245,287	-	1,245,287
Activity18: Youth-Community Dialogue establishment		80,720	80,720	-
Activity19: Access to Formal education		381,990	-	381,990
Activity21: Development mentorship programme		93,045	-	93,045
Activity22: Case Management system establishment		373,711	373,711	-
Activity23: Develop & implement		136,087		428

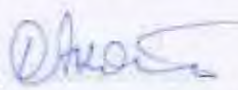
Armed Violence Reduction Project No: 00058616 Output No: 00083857 Youth for Change

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

EXPENSE CATEGORY	NOTES	TOTAL USD	01 JANUARY 2013 TO 31 DECEMBER 2013 USD	01 JANUARY 2012 TO 31 DECEMBER 2012 USD
Monitoring and Evaluation framework			135,659	
Others		94	94	-
Total Expenditure at 31 December		4,144,655	2,205,624	1,939,031
Fund Utilization				
Outstanding NEX advances	2.5.2	-	-	-
Depreciated fixed assets	2.5.3	8,554	8,554	-
Inventory	2.5.4	-	-	-
Prepayments	2.5.5	-	-	-
Commitments	2.5.6	4,875	4,875	-
Total Fund Utilization		13,429	13,429	-

This Statement of Expenses and the accompanied Fund Utilization Statement has been approved for issue on **19 September 2014** by the management of Armed Violence Reduction Project in Somalia - Project No: 00058616; Output: Youth for Change - Output No: 00083857.

This Statement of Expenses is solely based on the expenditures incurred by UNDP while excluding all expenses incurred by other UN Agencies and recorded on the Combined Delivery Report (CDR); **USD 1,591,356 [(USD 1,591,356 (2013) and USD NIL (2012))]**.


 Digitally signed by David Akopyan
 DN: cn=David Akopyan, o=UNDP,
 ou=UNDP Somalia,
 email=david.akopyan@undp.org, c=KE
 Date: 2014.09.17 08:47:10 +03'00'

Signature _____ Title _____ Date _____
 Signature _____ Title _____ Date _____

Armed Violence Reduction Project No: 00058616 Output No: 00083857 Youth for Change

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

2.4 Statement of Assets

	2013 USD	2012 USD
Balance at 01 January		-
<u>Procured during the year</u>		
Printer	535	-
Computers	8,113	-
Total procured during the year	8,648	-
Depreciation	(94)	
Balance at 31 December	8,554	-

2.5

This Statement of Assets has been approved for issue on **19 September 2014** by the management of Armed Violence Reduction Project in Somalia - Project No: 00058616; Output: Youth for Change - Output No: 00083857.

_____		Digitally signed by David Akopyan DN: cn=David Akopyan, o=UNDP, ou=UNDP Somalia, email=david.akopyan@undp.org, c=KE Date: 2014.09.17 08:47:34 +03'00'
Signature	Title	Date
_____	_____	_____
Signature	Title	Date

2.6

2.7 Notes to the Financial Statement

2.8 Significant accounting policies

The principal accounting policies adopted in the preparation of the Statement of Expenses, Fund Utilization Statement, Statement of Assets and Statement of Cash Position are outlined below:

- Basis of preparation: The Statement of Expenses has been prepared in accordance with Generally Accepted Accounting Principle (GAAP), International Public Sector Accounting Standards (IPSAS) and UNDP financial rules and regulations;
- Foreign currencies
Functional currency
Items included in the financial statements of the Project are measured using *United States Dollar*, which is both the functional and presentation currency.

Presentation currency
United States Dollar (US Dollar) is the presentation currency. All transactions are carried out through the US Dollar.
- Expenditure: Expenses are accounted on accrual basis.
- Fixed assets:
 - a. Assets purchased from 01 January 2012: assets worth USD 500 and above and match the UNDP's use and control principle are recorded in ATLAS, capitalization is done and depreciation charged as an expense within the reporting period;
 - b. Assets purchased prior to 01 January 2012: assets are not recorded in ATLAS and depreciation is not charged.
- Inventory: Inventory is recorded based on its purpose at either:
 - For inventory held for sale: lower of cost or net realizable value; or
 - For inventory held for distribution at no cost: lower of cost or net replacement cost.
- Prepayments: Prepayments are stated actual amounts paid and are not revalued.
- Commitments: Commitments are stated at their actual amounts and are recognised as expenses.

2.9 Outstanding NEX advances

This represents advances made to the implementing partner but not expensed as at the reporting date and are held in the implementing partner's bank account. The project does not operate a dedicated bank account.

2.10 Fixed assets

This represents items of fixed assets that were acquired for the project.

Armed Violence Reduction Project No: 00058616 Output No: 00083857 Youth for Change

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

2.11 Inventory

This represents items of inventory that were acquired for the project but are temporarily under UNDP's control. No item of inventory was held by UNDP for the project as at 31 December 2013.

2.12 Prepayments

This represents advance payment for services not rendered or goods not delivered. No prepayment was made as at 31 December 2013.

2.13 Commitments

This represents a legal and financial obligation arising from a contract, agreement, or other form of undertaking by UNDP or based on a liability recognized by UNDP against the resources of the period.

Summary of Commitment

	2013 USD	2012 USD
Balance at 01 January	-	-
<u>Commitments during the year</u>		
Activity9: Theory classes in social development	4,875	-
Total commitments during the year	4,875	-
Balance as at 31 December	4,875	-

Armed Violence Reduction Project No: 00058616 Output No: 00083857 Youth for Change

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

2.14 Comparison between actual and budgeted expenditure

EXPENSE CATEGORY	CUMULATIVE ACTUAL EXPENDITURE (A) USD	BUDGETED EXPENDITURE (B) USD	VARIANCE (C=B-A) USD	PERCENTAGE VARIANCE (D=C/B*100)
Activity1:Capacity building for District Safety Committees	22,602	78,581	55,979	71%
Activity2: Map out existing informal courses	10,990	87,312	76,322	87%
Activity3: Establish Diversion programmes	147,258	87,312	(59,946)	(69%)
Activity4: Personnel & operations	799,063	406,442	(392,621)	(97%)
Activity5: Develop sensitization strategy	244,716	122,237	(122,479)	(100%)
Activity6: Establish & strengthen capacity	110,817	183,355	72,538	40%
Activity7: Child rights training of District Safety Committees	130,968	130,968	-	0%
Activity9: Theory classes in social development	191,724	654,840	463,116	71%
Activity10: Literacy and numeracy	7,021	163,710	156,689	96%
Activity11: Capacity building Labour & Administration	117,787	889,273	771,486	87%
Activity12: Employment intensive project	29,127	611,184	582,057	95%
Activity13: Vocational skills trainings	9,481	251,022	241,541	96%
Activity14: Enterprise/Entrepreneurship Training	3,069	65,484	62,415	95%
Activity15: Business Mentors	9,097	174,624	165,527	95%
Activity16:Structured educational & LSBE	1,245,287	124,5287	-	0%
Activity18:Youth-Community Dialogue establishment	80,720	115,252	34,532	30%
Activity19: Access to Formal education	381,990	381,990	-	0%
Activity21:Development mentorship programme	93,045	93,045	-	0%
Activity22: Case Management system establishment	373,711	192,086	(181,625)	(95%)
Activity23: Develop & implement ME Framework	136,087	126,602	(9,485)	(7%)
Others	94	-	(94)	(100%)
Total	4,144,655	6,060,606	1,916,951	32%

3. Management Letter

3.1 Standard audit rating

In providing the auditors' assessment, the Internal Audit Services of UNDP uses the following harmonized audit rating definitions:

Satisfactory	Internal controls, governance and risk management processes were adequately established and functioning well. No issues were identified that would significantly affect the achievements of the project.
Partially Satisfactory	Internal controls, governance and risk management processes were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity.
Unsatisfactory	Internal controls, governance and risk management processes were either not established or not performing well. The issues identified were such that the achievement of the overall objectives of the audited entity could be seriously compromised.

We assessed the project as **partially satisfactory** which means "Internal controls, governance and risk management processes were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity." This rating was mainly due to weak asset management procedure as well as a case of procurement procedure override. Ratings per audit area are summarized below:

Audit Area	Not Applicable	Satisfactory	Partially satisfactory	Unsatisfactory
Organization and staffing				
Programme and project management				
Human resources				
Finance				
Procurement				
Asset management				
Cash Management				
Information Systems				
General administration				
Follow up on previous audits				

3.2 Priorities of audit recommendations

In order to permit management to assess the relative importance of the weaknesses of any control issues identified during the review, each has been assigned a subjective rating, which may in turn be used in prioritising the resources required to address the problem. The key to these ratings is as follows:

High (Critical)	Prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences of UNDP.
Medium (Important)	Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences to UNDP.
Low	Action is desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the audit team directly with the Office management, either during the exit meeting or through a separate memo subsequent to the field work. Therefore, low priority recommendations are not included in this report.

Armed Violence Reduction Project No: 00058616 Output No: 00083857 Youth for Change

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

3.3 Long form management letter

No	Issue title	Observation	Priority	Recommendation	Management Comments and action plan	Auditor's response
1.	<ul style="list-style-type: none"> Finance 	<ul style="list-style-type: none"> In 2013, GMS costs were over recovered by USD 111,000. GMS were recovered at 12% (USD 248,328) of total costs instead of 7% (USD 137,011) as per UNDP's internal cost recovery procedures. In 2013, ISS costs were under recovered by USD 11,778. ISS costs were recovered at 6% (USD 113,203) instead of 5.5% (USD 101,425) as per UNDP's internal cost recovery procedures. In 2012, ISS costs were under recovered by USD 99,670. ISS costs were recovered at 0% (USD nil) instead of 5.5% (USD 99,670) as per UNDP's internal cost recovery procedures. 	<ul style="list-style-type: none"> Medium 	<ul style="list-style-type: none"> Ensure that support costs are recovered as per the UNDP rules and regulations; GMS costs to be recovered at 7% of the total expenditure; ISS costs to be recovered at 5.5% of the total expenditure (excluding GMS and security costs); and Security costs to be recovered at 1.5% of total grant received. 	<ul style="list-style-type: none"> The Country office will ensure that cost recovery policy is properly applied and will take action accordingly to ensure corrections for the project are carried out to reflect proper GMS and ISS charges.. 	<ul style="list-style-type: none"> Compliance to be reviewed in the next audit assignment

Armed Violence Reduction Project No: 00058616 Output No: 00083857 Youth for Change

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

No	Issue title	Observation	Priority	Recommendation	Management Comments and action plan	Auditor's response
2.	<ul style="list-style-type: none"> Asset management 	<ul style="list-style-type: none"> The IT equipments amounting to USD 2,596 purchased by and for use by UNDP Somalia in 2013 were categorised as expenses and yet they met the capitalisation threshold of USD 500 per item. 	<ul style="list-style-type: none"> Medium 	<ul style="list-style-type: none"> Ensure that the UNDP policies and procedures of asset recognition and capitalization are followed to ensure that all items that qualify to be recognised as assets are correctly classified and recorded in the account. 	<ul style="list-style-type: none"> Duly noted, proper action will be taken to record all assets. Assets are seen as part of MCG and were not recorded as UNDP Inventory being procured by the implementing partner. However, all direct procurements will be captured in Atlas and depreciation charged as per the prescribed rates. 	<ul style="list-style-type: none"> Compliance to be reviewed in the next audit assignment.
3.	<ul style="list-style-type: none"> Organisation and Staffing 	<ul style="list-style-type: none"> Segregation of duties: All the following tasks are vested on the project assistant: <ul style="list-style-type: none"> (i) Raise/posts vouchers for payment; (ii) prepares the payment voucher; 	<ul style="list-style-type: none"> High 	<ul style="list-style-type: none"> Ensure that the individual involved in the preparation of audit schedule is different from the one carrying out the payment verification. This segregation of duties will reduce any 	<ul style="list-style-type: none"> Recommendation is duly noted. The project has reviewed its functional review in order to segregate duties as per the recommendations. 	<ul style="list-style-type: none"> Compliance to be reviewed in the next audit assignment.

Armed Violence Reduction Project No: 00058616 Output No: 00083857 Youth for Change

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

No	Issue title	Observation	Priority	Recommendation	Management Comments and action plan	Auditor's response
		(iii) requests for funds from the finance department; (iv) and undertakes the audit of payment.		potential cases of fraud either singularly or through collusion.		

3.4 Appendix I: Approved Combined Delivery Report 2012

3.5 Appendix II: Approved Combined Delivery Report 2013

3.6 Appendix III: Approved Asset Listing as at 31 December 2013



Project Id : 00058616 DDR/ARMED VIOLENCE REDUCTION P		Period :	Jan-Dec (2012)	
Output # : 00083857 Youth for Change Project		Impl. Partner :	99999 UNDP	
		Location :	UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Output # : 00078475 YOUTH AT RISK PROJECT	Impl. Partner :	99999 UNDP
	Location :	UNDP Somalia

Dept: 46801 (Somalia - Central)

Fund : 30000 (PROGRAMME COST SHARING)

72165 - Svc Co-Social Svcs, Social Sci	0.00	1,776,253.00	0.00	1,776,253.00
74525 - Sundry	0.00	35,925.05	0.00	35,925.05
75105 - Facilities & Admin - Implement	0.00	126,852.46	0.00	126,852.46
Total for Fund 30000	0.00	1,939,030.51	0.00	1,939,030.51
Total for Dept : 46801	0.00	1,939,030.51	0.00	1,939,030.51
Total for Output : 00083857	0.00	1,939,030.51	0.00	1,939,030.51

Project Total :	0.00	5,662,448.66	1,667,954.00	7,330,402.66
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Digitally signed by George Conway
DN: cn=George Conway,
o=UNDP, ou=UNDP Somalia,
email=george.conway@undp.org,
c=SO
Date: 2014.06.19 07:53:14 +03'00'



Signed By :

Date :

Signed By :

Date :



DAVID WAKANGU
BDO EAST AFRICA



Combined Delivery Report By Project

Project Id : 00058616 DDR/ARMED VIOLENCE REDUCTION P	Period :	Jan-Dec (2013)
Output # : 00083857 Youth for Change Project	Impl. Partner :	99999 UNDP
	Location :	UNDP Somalia
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

Output # : 00072870 COMMUNITY SECURITY PROJECT	Impl. Partner :	02834 United Nations Development P
	Location :	UNDP Somalia

Dept: 46801 (Somalia - Central)

Fund : 30000 (PROGRAMME COST SHARING)

61105 - Salaries - NP Staff	0.00	0.00	0.00	0.00
61305 - Salaries - IP Staff	0.00	73,207.04	168,794.00	242,001.04
61310 - Post Adjustment - IP Staff	0.00	32,583.19	0.00	32,583.19
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	23,446.25	0.00	23,446.25
62315 - Contrib. to medical, social in	0.00	1,008.71	0.00	1,008.71
62320 - Mobility, Hardship, Non-remova	0.00	17,403.33	0.00	17,403.33
62335 - Hazard Duty Station Allow-IP	0.00	1,946.20	0.00	1,946.20
62340 - Annual Leave Expense - IP	0.00	3,414.06	0.00	3,414.06
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,659.39	0.00	2,659.39
63360 - Medical Exams(incl Pre-empl)	0.00	322.00	0.00	322.00
63365 - Special Oper Living Allow-IP	0.00	5,994.38	0.00	5,994.38
63520 - Personal Security Measures	0.00	10,806.12	0.00	10,806.12
63530 - Contribution to EOS Benefits	0.00	3,967.09	0.00	3,967.09
63535 - Contribution to Security	0.00	4,231.65	0.00	4,231.65
63540 - Contribution to Training	0.00	1,057.88	0.00	1,057.88
63545 - Contribution to ICT	0.00	1,586.83	0.00	1,586.83
63550 - Contributions to MAIP	0.00	211.61	0.00	211.61
63555 - Contribution to UN JFA	0.00	1,904.23	0.00	1,904.23
63560 - Contributions to Appendix D	0.00	317.32	0.00	317.32
64307 - Appointment-Subsistence Allow	0.00	2,430.00	0.00	2,430.00
64308 - Appointments-Lump Sum	0.00	6,235.36	0.00	6,235.36
64309 - Appointment-Shipments	0.00	16,017.70	0.00	16,017.70
65115 - Contributions to ASHI Reserve	0.00	8,463.20	0.00	8,463.20
65135 - Payroll Mgt Cost Recovery ATLA	0.00	869.13	0.00	869.13
71205 - Intl Consultants-Sht Term-Tech	0.00	126,082.03	0.00	126,082.03
71305 - Local Consult.-Sht Term-Tech	0.00	5,971.20	98,331.00	104,302.20
71405 - Service Contracts-Individuals	0.00	66,642.57	61,845.00	128,487.57
71410 - MAIP Premium SC	0.00	283.56	0.00	283.56
71605 - Travel Tickets-International	0.00	29,936.42	17,327.00	47,263.42
71610 - Travel Tickets-Local	0.00	83,680.80	0.00	83,680.80
71615 - Daily Subsistence Allow-Intl	0.00	5,146.40	0.00	5,146.40
71620 - Daily Subsistence Allow-Local	0.00	44,834.16	0.00	44,834.16
71625 - Daily Subsist Allow-Mtg Partic	0.00	15,343.00	0.00	15,343.00
71635 - Travel - Other	0.00	7,400.41	0.00	7,400.41
72105 - Svc Co-Construction & Engineer	0.00	0.00	1,178,732.00	1,178,732.00
72120 - Svc Co-Trade and Business Serv	0.00	125.24	0.00	125.24
72125 - Svc Co-Studies & Research Serv	0.00	- 53,734.86	0.00	- 53,734.86
72145 - Svc Co-Training and Educ Serv	0.00	- 61,752.12	0.00	- 61,752.12
72155 - Svc Co-Public Admin, Politics	0.00	- 40,235.95	0.00	- 40,235.95
72165 - Svc Co-Social Svcs, Social Sci	0.00	- 63,836.98	0.00	- 63,836.98
72310 - Minerals,Mining & Metal Prdcts	0.00	141.00	0.00	141.00
72330 - Medical Products	0.00	265.00	0.00	265.00
72415 - Courier Charges	0.00	13.23	0.00	13.23
72425 - Mobile Telephone Charges	0.00	759.65	0.00	759.65
72430 - Postage and Pouch	0.00	24.81	0.00	24.81
72440 - Connectivity Charges	0.00	390.63	0.00	390.63
72445 - Common Services-Communications	0.00	42,813.84	0.00	42,813.84

D. 2



Combined Delivery Report By Project

Project Id : 00058616 DDR/ARMED VIOLENCE REDUCTION P		Period :	Jan-Dec (2013)	
Output # : 00083857 Youth for Change Project		Impl. Partner :	99999 UNDP	
		Location :	UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72505 - Stationery & other Office Supp	0.00	2,577.80	6,179.00	8,756.80
72605 - Grants to Instit & other Benef	0.00	- 91,058.08	0.00	- 91,058.08
72610 - Micro Capital Grants-Credit	0.00	88,600.00	0.00	88,600.00
72615 - Micro Capital Grants-Other	0.00	374,372.26	0.00	374,372.26
72715 - Hospitality Catering	0.00	2,045.08	0.00	2,045.08
72815 - Inform Technology Supplies	0.00	1,450.00	0.00	1,450.00
73105 - Rent	0.00	0.00	4,936.00	4,936.00
73125 - Common Services-Premises	0.00	26,991.66	0.00	26,991.66
73305 - Maint & Licensing of Hardware	0.00	0.00	10,272.00	10,272.00
73410 - Maint, Oper of Transport Equip	0.00	5,603.57	0.00	5,603.57
73505 - Reimb to UNDP for Supp Srvs	0.00	113,202.91	0.00	113,202.91
74210 - Printing and Publications	0.00	39,468.38	0.00	39,468.38
74510 - Bank Charges	0.00	6,340.31	0.00	6,340.31
74525 - Sundry	0.00	38,540.13	33,170.00	71,710.13
74696 - PP&E Expensed Items	0.00	254.65	0.00	254.65
75105 - Facilities & Admin - Implement	0.00	248,328.46	0.00	248,328.46
75705 - Learning costs	0.00	400.00	11,770.00	12,170.00
76125 - Realized Loss	0.00	109.09	0.00	109.09
76135 - Realized Gain	0.00	- 1.12	0.00	- 1.12
77630 - Dep Exp Owned - ITC	0.00	71.00	0.00	71.00
Total for Fund 30000	0.00	1,287,672.81	1,591,356.00	2,879,028.81
Total for Dept : 46801	0.00	1,287,672.81	1,591,356.00	2,879,028.81
Dept: 46823 (North West Somalia)				
Fund : 30000 (PROGRAMME COST SHARING)				
71605 - Travel Tickets-International	0.00	1,371.26	0.00	1,371.26
71615 - Daily Subsistence Allow-Intl	0.00	34,232.35	0.00	34,232.35
71620 - Daily Subsistence Allow-Local	0.00	21,061.95	0.00	21,061.95
71625 - Daily Subsist Allow-Mtg Partic	0.00	504.72	0.00	504.72
72115 - Svc Co-Natural Resources & Env	0.00	2,519.56	0.00	2,519.56
72130 - Svc Co-Transportation Services	0.00	394.05	0.00	394.05
72155 - Svc Co-Public Admin, Politics	0.00	50,978.96	0.00	50,978.96
72165 - Svc Co-Social Svcs, Social Sci	0.00	61,656.27	0.00	61,656.27
72220 - Furniture	0.00	620.00	0.00	620.00
72402 - Building Maintenance	0.00	0.00	0.00	0.00
72420 - Land Telephone Charges	0.00	780.38	0.00	780.38
72515 - Print Media	0.00	1,200.00	0.00	1,200.00
72605 - Grants to Instit & other Benef	0.00	133,061.41	0.00	133,061.41
72615 - Micro Capital Grants-Other	0.00	131,625.68	0.00	131,625.68
72815 - Inform Technology Supplies	0.00	1,317.00	0.00	1,317.00
74210 - Printing and Publications	0.00	6,149.64	0.00	6,149.64
74220 - Translation Costs	0.00	113.40	0.00	113.40
74510 - Bank Charges	0.00	1,441.13	0.00	1,441.13
74525 - Sundry	0.00	861.47	0.00	861.47
74696 - PP&E Expensed Items	0.00	85.00	0.00	85.00
74710 - Land Transport	0.00	18,005.41	0.00	18,005.41
75110 - Facilities & Admin - Services	0.00	915.14	0.00	915.14
75709 - Learning - training of counter	0.00	2,216.01	0.00	2,216.01
76135 - Realized Gain	0.00	0.00	0.00	0.00

D.W



Combined Delivery Report By Project

Project Id : 00058616 DDR/ARMED VIOLENCE REDUCTION P		Period :	Jan-Dec (2013)	
Output # : 00083857 Youth for Change Project		Impl. Partner :	99999 UNDP	
		Location :	UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
77630 - Dep Exp Owned - ITC	0.00	22.43	0.00	22.43
Total for Fund 30000	0.00	471,133.22	0.00	471,133.22
Total for Dept : 46823	0.00	471,133.22	0.00	471,133.22
Dept: 46824 (North East Somalia)				
Fund : 30000 (PROGRAMME COST SHARING)				
71168 - Other Expenses UN Agy Pers Rel	0.00	1,264.00	0.00	1,264.00
71615 - Daily Subsistence Allow-Intl	0.00	5,422.00	0.00	5,422.00
71620 - Daily Subsistence Allow-Local	0.00	24,540.55	0.00	24,540.55
71635 - Travel - Other	0.00	811.00	0.00	811.00
72125 - Svc Co-Studies & Research Serv	0.00	43,580.00	0.00	43,580.00
72130 - Svc Co-Transportation Services	0.00	10,804.38	0.00	10,804.38
72145 - Svc Co-Training and Educ Serv	0.00	195,891.00	0.00	195,891.00
72175 - Svc Co-Urban, Rural & Regional	0.00	13,975.00	0.00	13,975.00
72215 - Transportation Equipment	0.00	5,627.40	0.00	5,627.40
72311 - Fuel, petroleum and other oils	0.00	2,772.10	0.00	2,772.10
72405 - Acquisition of Communic Equip	0.00	4,668.86	0.00	4,668.86
72425 - Mobile Telephone Charges	0.00	360.60	0.00	360.60
72505 - Stationery & other Office Supp	0.00	2,883.50	0.00	2,883.50
72510 - Publications	0.00	140.00	0.00	140.00
72605 - Grants to Instit & other Benef	0.00	70,586.00	0.00	70,586.00
72615 - Micro Capital Grants-Other	0.00	43,451.00	0.00	43,451.00
72715 - Hospitality Catering	0.00	4,876.50	0.00	4,876.50
72815 - Inform Technology Supplies	0.00	36.00	0.00	36.00
72923 - UNDG-1.3 Training of counter	0.00	0.00	0.00	0.00
73107 - Rent - Meeting Rooms	0.00	400.00	0.00	400.00
73115 - Moving Expenses	0.00	15.00	0.00	15.00
74105 - Management and Reporting Srvs	0.00	104.25	0.00	104.25
74510 - Bank Charges	0.00	6,291.06	0.00	6,291.06
74525 - Sundry	0.00	279.75	0.00	279.75
74705 - Port Operation	0.00	1,297.00	0.00	1,297.00
74710 - Land Transport	0.00	1,185.80	0.00	1,185.80
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	441,262.75	0.00	441,262.75
Total for Dept : 46824	0.00	441,262.75	0.00	441,262.75
Dept: 46825 (South Central Somalia)				
Fund : 30000 (PROGRAMME COST SHARING)				
72120 - Svc Co-Trade and Business Serv	0.00	100.00	0.00	100.00
72425 - Mobile Telephone Charges	0.00	70.98	0.00	70.98
74510 - Bank Charges	0.00	95.54	0.00	95.54
74525 - Sundry	0.00	309.75	0.00	309.75
74710 - Land Transport	0.00	4,979.10	0.00	4,979.10

D.O



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UN Development Programme
Report ID: unglcdp

Combined Delivery Report By Project

Page 9 of 11
Run Time: 01-04-2014 10:04:47

Project Id : 00058616 DDR/ARMED VIOLENCE REDUCTION P	Period :	Jan-Dec (2013)		
Output # : 00083857 Youth for Change Project	Impl. Partner :	99999 UNDP		
	Location :	UNDP Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 30000	0.00	5,555.37	0.00	5,555.37
Total for Dept : 46825	0.00	5,555.37	0.00	5,555.37
Total for Output : 00083857	0.00	2,205,624.15	1,591,356.00	3,796,980.15
Project Total :	0.00	3,617,636.11	1,591,356.00	5,208,992.11

Signed By :

Digitally signed by George
Conway
DN: cn=George Conway,
o=UNDP, ou=UNDP Somalia,
email=george.conway@undp,
org=c=56
Date: 2014.06.19 07:50:56
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Date :

Signed By :



DAVID WANJAU
BDO EAST AFRICA

Date :



Funds Utilization

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2013)
Selected Project Id : 00058616
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00058616 DDR/ARMED VIOLENCE REDUCTION P

Period : As at Dec 31, 2013

Output #	00072870	Impl. Partner :02834 United Nations Development P	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		537.17
	Inventory		0.00
	Prepayments		0.00
	Commitments		24,439.61

Output #	00078475	Impl. Partner :99999 UNDP	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		9,201.43
	Inventory		0.00
	Prepayments		0.00
	Commitments		0.00

Output #	00083857	Impl. Partner :99999 UNDP	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		8,554.24
	Inventory		0.00
	Prepayments		0.00
	Commitments		4,875.00

D.W



Asset Management Detail Report

Business Unit: SOM10
Operating Unit:

Country: Somalia
Department:

Category: In Service
Impl Agency:

Project Type: All
Donor:

Amount >=0
Fund Code:

From/To date: 01-JAN-2012 ~ 31-DEC-2013
Project: 00083857 Profile ID:

Business unit SOM10 Currency USD	Asset ID 000000002649	Profile ID ITC1	Description A) Notebook computers	TAG Number 000000002673	Serial Number SN-8W4LY1	Model Donor	Location SOMNRB4205	Acquisition Date 2013-11-06
	Cost 534.67	Quantity 1.00	Operating Unit SOM	Department 46823	Impl Agency 001981	00141	Project 00083857	Fund code 30000
Business unit SOM10 Currency USD	Asset ID 000000002673	Profile ID ITC1	Description A) Notebook computers	TAG Number 000000002673	Serial Number SN-8W4LY1	Model Donor	Location SOMNRB4205	Acquisition Date 2013-12-20
	Cost 1298.00	Quantity 1.00	Operating Unit SOM	Department 46823	Impl Agency 001981	00141	Project 00083857	Fund code 30000
Business unit SOM10 Currency USD	Asset ID 000000002674	Profile ID ITC1	Description A) Notebook computers	TAG Number 000000002674	Serial Number SN-70NTTY1	Model Donor	Location SOMNRB4205	Acquisition Date 2013-12-20
	Cost 1363.00	Quantity 1.00	Operating Unit SOM	Department 46801	Impl Agency 001981	00141	Project 00083857	Fund code 30000
Business unit SOM10 Currency USD	Asset ID 000000002678	Profile ID ITC1	Description A) Notebook computers	TAG Number 000000002678	Serial Number SN-C2BVTY1	Model Donor	Location SOMNRB4205	Acquisition Date 2013-12-20
	Cost 1363.00	Quantity 1.00	Operating Unit SOM	Department 46801	Impl Agency 001981	00141	Project 00083857	Fund code 30000
Business unit SOM10 Currency USD	Asset ID 000000002684	Profile ID ITC1	Description A) Notebook computers	TAG Number 000000002684	Serial Number SN-41NTTY1	Model Donor	Location SOMNRB4205	Acquisition Date 2013-12-20
	Cost 1363.00	Quantity 1.00	Operating Unit SOM	Department 46801	Impl Agency 001981	00141	Project 00083857	Fund code 30000
Business unit SOM10 Currency USD	Asset ID 000000002685	Profile ID ITC1	Description A) Notebook computers	TAG Number 000000002685	Serial Number SN-F4NTTY1	Model Donor	Location SOMNRB4205	Acquisition Date 2013-12-20
	Cost 1363.00	Quantity 1.00	Operating Unit SOM	Department 46801	Impl Agency 001981	00141	Project 00083857	Fund code 30000
Business unit SOM10 Currency USD	Asset ID 000000002687	Profile ID ITC1	Description A) Notebook computers	TAG Number 000000002687	Serial Number SN-33NTTY1	Model Donor	Location SOMNRB4205	Acquisition Date 2013-12-20
	Cost 1363.00	Quantity 1.00	Operating Unit SOM	Department 46801	Impl Agency 001981	00141	Project 00083857	Fund code 30000



UNDP UN Development Programme
Report ID: UNAM5558

Asset Management Detail Report

Page 2 of 2
Run Time: 14-05-2014 08:05:38

Business Unit: SOM10 Country: Somalia
Operating Unit: Department:
Category: In Service Impl Agency:
Project Type: All Donor:
Amount >=0 Fund Code:
From/To date: 01-JAN-2012 - 31-DEC-2013
Project: 00083857 Profile ID:
Count: 7
Total Value: 8,647.67 (USD)




[Signature]

DANIEL WALKER

BDO EAST AFRICA



[Signature]



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