



**AUDIT**

**OF**

**UNDP BRAZIL**

**Capacity Support for South-South Cooperation**  
**(Directly Implemented Project, Output No. 70613)**

**Report No. 1358**

**Issue Date: 25 September 2014**

**Report on the audit of UNDP Brazil**  
**Capacity Support for South-South Cooperation, Output No. 70613**  
**Executive Summary**

The UNDP Office of Audit and Investigations (OAI), from 12 to 31 May 2014, through Moore Stephens LLP (the audit firm), conducted an audit of Capacity Support for South-South Cooperation, Output No. 70613 (the Project), which is directly implemented and managed by the UNDP Country Office in Brazil (the Office).

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the Project's Combined Delivery Report, which includes expenditure for the period from 1 January 2009 to 31 December 2013 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2013. The audit did not include expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). The audit did not cover the Statement of Assets as no assets were purchased by the Project. In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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

**Audit results**

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

Project Expenditure*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
6,003	Unqualified	-	n/a

\*Expenditures recorded in the Combined Delivery Report were \$13,070,658. Excluded from the audit scope were expenditures not processed or approved at the Office level (\$7,067,102). These pertain to the payroll costs processed by UNDP OHR in Copenhagen.

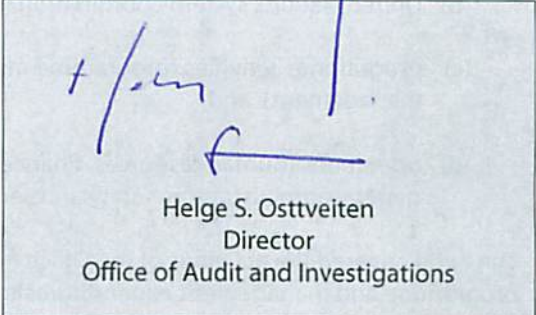
The audit firm issued an unqualified opinion on the Funds Utilization statement.

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

### Management comments and action plan

The Resident Representative accepted the recommendation and is in the process of implementing it. Comments and/or additional information provided had been incorporated in the report, where appropriate.

Issues with less significance (not included in this report) have been discussed directly with management and actions have been initiated to address them.

A rectangular box containing a handwritten signature in blue ink, a blue arrow pointing to the right, and a printed name and title. The signature is 'H. Ostveiten'. The printed text below the signature reads: 'Helge S. Ostveiten', 'Director', and 'Office of Audit and Investigations'. A long blue line from the text above loops around the signature and ends in a hook.

**UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)**

**AUDIT REPORT**

**12 September 2014**

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

**CAPACITY SUPPORT FOR SOUTH-SOUTH COOPERATION**

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Project name:	Capacity Support for South-South Cooperation
UNDP Country Office:	Brazil
Atlas Project number:	00057222
Atlas Output number:	00070613
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January 2009 to 31 December 2013

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## EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of 'Capacity Support for South-South Cooperation' (Project ID 00057222 and Output 00070613) (the project), directly implemented by UNDP Brazil for the period from 1 January 2009 to 31 December 2013. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

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

<b>Statement of Expenditure</b>	Unqualified
<b>Statement of Fixed Assets</b>	Not applicable
<b>Statement of Cash Position</b>	Not applicable

We have not raised any findings as a result of our audit.



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

12 September 2014

## THE AUDIT ENGAGEMENT

### Audit Objectives and Scope

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January 2009 and 31 December 2013 and the funds utilization as at 31 December 2013 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents. The Combined Delivery Report (CDR) and the accompanying Funds Utilization statement are the mandatory and official statements upon which the audit opinion should be expressed. Other forms of statement of expenses that may be prepared by a project office are not accepted.
- Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP project as at 31 December 2013. This statement must include all assets available as at 31 December 2013 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
- Expressing an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of UNDP project as at 31 December 2013. Disbursements made against a DIM project are usually financed from the regular country office bank accounts. Exceptionally, a dedicated bank account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where a dedicated bank account for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January 2009 and 31 December 2013. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of "responsible parties", unless the inclusion of these expenses is specifically required in the request for proposal; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.

## AUDIT OPINIONS

### Independent Auditor's Report to UNDP OAI - Financial Audit

#### Statement of Expenditure

We have audited the accompanying Combined Delivery Report and Funds Utilization statements ('the statement') totalling \$ 13,070,658.21 of the UNDP project 00057222, Output 00070613 "Capacity Support for South-South Cooperation", ('the project') for the period from 1 January 2009 to 31 December 2013. CDR expenditure totalling \$ 7,067,102.06 not processed or approved by UNDP Country Office Brazil was not within the scope of our audit.

Management is responsible for the preparation of the statement for the "Capacity Support for South-South Cooperation" project and for such internal control as management determines is 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 statement based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's 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 statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 statement.

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

#### **Unqualified Opinion**

In our opinion, the accompanying Combined Delivery Reports and Funds Utilization statements present fairly, in all material respects, the expenses of \$ 6,003,556.15 incurred by the UNDP project "Capacity Support for South-South Cooperation" for the period 1 January 2009 to 31 December 2013 in accordance with UNDP accounting policies and were i) in conformity with the approved budget; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.



## Independent Auditor's Report to UNDP OAI - Financial Audit

### Statement of Fixed Assets

We noted that the UNDP project 00057222 output 00070613 "Capacity Support for South-South Cooperation" had no assets or equipment and accordingly a Statement of Assets and Equipment was not produced.

## Independent Auditor's Report to UNDP OAI - Financial Audit

### Statement of Cash Position

We noted that the UNDP project 00057222 Output 00070613 "Capacity Support for South-South Cooperation" did not have a dedicated bank account for DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.

## MANAGEMENT LETTER

We have not raised any findings as a result of our audit.

A handwritten signature in blue ink, appearing to read 'Mark Henderson', is positioned above the typed name and title.

Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

12 September 2014

# Annexes

## Annex 1: Combined Delivery Report CDR 2009

**Combined Delivery Report by Activity With Encumbrance**

UN Development Programme  
Report ID: ungl143b

Page 1 of 1  
Run Time: 10-03-2010 15:03:51

**Selection Criteria :**  
Business Unit: BRA10  
Period: Jan-Dec (2009)  
Selected Award Id: 00057222  
Selected Activity Code: ALL  
Selected Fund Code: ALL

Award Id : 00057222 Capacity Support for South-Sou	Period :	Jan-Dec (2009)			
Project # : 00070613 BRA/09/006-Capac Sup South-Sou	Impl. Partner :	90423 DIRECT EXECUTION			
	Location :	Brazil			
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
<b>Activity : OUTPUT1 (OUTPUT1)</b>					
<b>Fund : 30071 (Programme cost sharing - GOV1)</b>					
63535 - Contribution to Security	0.00	1,261.88	0.00	0.00	1,261.88
65130 - Payroll Mgt Cost Recovery IMIS	0.00	80.15	0.00	0.00	80.15
65135 - Payroll Mgt Cost Recovery ATLA	0.00	32.06	0.00	0.00	32.06
71105 - Salaries - ALD	0.00	31,547.50	0.00	0.00	31,547.50
71110 - Medical Insurance - ALD	0.00	1,311.09	0.00	0.00	1,311.09
71115 - Contr to Jt Staff Pens Fd-ALD	0.00	6,372.67	0.00	0.00	6,372.67
71135 - Appoint/Seo Cost Incl Trvl-ALD	0.00	4,416.62	0.00	0.00	4,416.62
71310 - Local Consult -Short Term-Supp	0.00	577,690.89	0.00	0.00	577,690.89
73605 - Reimb to UNDP for Supp Svcs	0.00	246.33	0.00	0.00	246.33
75105 - Facilities & Admin - Implement	0.00	31,147.96	0.00	0.00	31,147.96
76125 - Realized Loss	0.00	86.17	0.00	0.00	86.17
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>654,193.32</b>	<b>0.00</b>	<b>0.00</b>	<b>654,193.32</b>
<b>Total for Activity OUTPUT1</b>	<b>0.00</b>	<b>654,193.32</b>	<b>0.00</b>	<b>0.00</b>	<b>654,193.32</b>
<b>Activity : OUTPUT2 (OUTPUT2)</b>					
<b>Fund : 30071 (Programme cost sharing - GOV1)</b>					
71305 - Local Consult -Sht Term-Tech	0.00	5,856.37	0.00	0.00	5,856.37
71310 - Local Consult -Short Term-Supp	0.00	8,678.43	0.00	0.00	8,678.43
75105 - Facilities & Admin - Implement	0.00	726.74	0.00	0.00	726.74
76135 - Realized Gain	0.00	0.00	0.00	0.00	0.00
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>15,261.54</b>	<b>0.00</b>	<b>0.00</b>	<b>15,261.54</b>
<b>Total for Activity OUTPUT2</b>	<b>0.00</b>	<b>15,261.54</b>	<b>0.00</b>	<b>0.00</b>	<b>15,261.54</b>
<b>Activity : OUTPUT5 (OUTPUT5)</b>					
<b>Fund : 30071 (Programme cost sharing - GOV1)</b>					
72510 - Publications	0.00	6,512.04	0.00	0.00	6,512.04
75105 - Facilities & Admin - Implement	0.00	325.60	0.00	0.00	325.60
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>6,837.64</b>	<b>0.00</b>	<b>0.00</b>	<b>6,837.64</b>
<b>Total for Activity OUTPUT5</b>	<b>0.00</b>	<b>6,837.64</b>	<b>0.00</b>	<b>0.00</b>	<b>6,837.64</b>
<b>Total for Project : 00070613</b>	<b>0.00</b>	<b>676,292.50</b>	<b>0.00</b>	<b>0.00</b>	<b>676,292.50</b>
<b>Award Total :</b>	<b>0.00</b>	<b>676,292.50</b>	<b>0.00</b>	<b>0.00</b>	<b>676,292.50</b>

*Cristiano Ottom*  
Cristiano Ottom  
Finance Unit Coordinator

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

*Mark Henderson*

Mark Henderson  
Partner  
Moore Stephens LLP  
12 September 2014

## CDR 2010



UN Development Programme  
Report ID: ungl143b

## Combined Delivery Report by Activity With Encumbrance

Page 1 of 2  
Run Time: 24-03-2011 20:03:04

## Selection Criteria :

Business Unit: BRA10  
Period: Jan-Dec (2010)  
Selected Award Id: 00057222  
Selected Activity Code: ALL  
Selected Fund Code: ALL

Award Id : 00057222 Capacity Support for South-Sou	Period : Jan-Dec (2010)
Project # : 00070613 BRA/09/008-Capac Sup South-Sou	Impl. Partner : 00423 DIRECT EXECUTION
	Location : Brazil

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
Activity : OUTPUT1 (OUTPUT1)					
Fund : 30071(Programme cost sharing - GOV1)					
61105 - Salaries - NP Staff	0.00	36,842.44	0.00	0.00	36,842.44
62105 - Dependency Allowance-NP Staff	0.00	555.76	0.00	0.00	555.76
62110 - Contrib Joint Staff Pension-NP	0.00	7,133.41	0.00	0.00	7,133.41
62115 - Contrib to Med,Sodns-NP Staff	0.00	1,866.91	0.00	0.00	1,866.91
63530 - Contribution to Separations	0.00	921.08	0.00	0.00	921.08
63535 - Contribution to Security	0.00	4,000.47	0.00	0.00	4,000.47
65115 - Contributions to ASHI Reserve	0.00	1,842.10	0.00	0.00	1,842.10
65135 - Payroll Mgt Cost Recovery ATLA	0.00	426.63	0.00	0.00	426.63
71105 - Salaries - ALD	0.00	63,169.64	0.00	0.00	63,169.64
71110 - Medical Insurance - ALD	0.00	2,317.99	0.00	0.00	2,317.99
71115 - Contr to Jt Staff Pens F&ALD	0.00	12,760.43	0.00	0.00	12,760.43
71135 - Appoint/Sep Cost Incl Trvt+ALD	0.00	8,943.70	0.00	0.00	8,943.70
71305 - Local Consult-Sht Term-Tech	0.00	257.38	0.00	0.00	257.38
71310 - Local Consult-Short Term-Supp	0.00	-554,093.37	0.00	0.00	-554,093.37
71405 - Service Contracts-Individuals	0.00	195.51	0.00	0.00	195.51
71620 - Daily Subsistence Allow-Local	0.00	119.00	0.00	0.00	119.00
71635 - Travel- Other	0.00	513.95	0.00	0.00	513.95
72430 - Postage and Pouch	0.00	173.80	0.00	0.00	173.80
75105 - Facilities & Admin - Implement	0.00	-20,607.66	0.00	0.00	-20,607.66
76125 - Realized Loss	0.00	0.03	0.00	0.00	0.03
76135 - Realized Gain	0.00	-9.24	0.00	0.00	-9.24
Total for Fund 30071	0.00	-432,770.04	0.00	0.00	-432,770.04
Total for Activity OUTPUT1	0.00	-432,770.04	0.00	0.00	-432,770.04
Activity : OUTPUT2 (OUTPUT2)					
Fund : 30071(Programme cost sharing - GOV1)					
71305 - Local Consult-Sht Term-Tech	0.00	2,970.46	0.00	0.00	2,970.46
71310 - Local Consult-Short Term-Supp	0.00	2,748,385.65	0.00	0.00	2,748,385.65
71405 - Service Contracts-Individuals	0.00	390.65	0.00	0.00	390.65
71620 - Daily Subsistence Allow-Local	0.00	80.67	0.00	0.00	80.67
71635 - Travel- Other	0.00	703.80	0.00	0.00	703.80
72140 - Svc Co-Information Technology	0.00	4,638.26	0.00	0.00	4,638.26
75105 - Facilities & Admin - Implement	0.00	137,858.48	0.00	0.00	137,858.48
76125 - Realized Loss	0.00	246.33	0.00	0.00	246.33
76135 - Realized Gain	0.00	-123.37	0.00	0.00	-123.37
Total for Fund 30071	0.00	2,895,150.93	0.00	0.00	2,895,150.93
Total for Activity OUTPUT2	0.00	2,895,150.93	0.00	0.00	2,895,150.93
Activity : OUTPUT3 (OUTPUT3)					
Fund : 30071(Programme cost sharing - GOV1)					
71310 - Local Consult-Short Term-Supp	0.00	854.65	0.00	1,615.38	2,470.03
75105 - Facilities & Admin - Implement	0.00	42.73	0.00	0.00	42.73



UN Development Programme  
Report ID: ungl143b

Combined Delivery Report by Activity With Encumbrance

Page 2 of 2  
Run Time: 24-03-2011 20:03:00

Award Id : 00057222 Capacity Support for South-Sou	Period :		Jan-Dec (2010)		
Project # : 00070613 BRA/09/008-Capac Sup South-Sou	Impl. Partner :		00423 DIRECT EXECUTION		
	Location :		Brazil		
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
Total for Fund 30071	0.00	897.38	0.00	1,615.38	2,512.76
Total for Activity OUTPUT3	0.00	897.38	0.00	1,615.38	2,512.76
Activity : OUTPUT4 (OUTPUT4)					
Fund : 30071(Programme cost sharing - GOV1)					
71310 - Local Consult-Short Term-Supp	0.00	2,500.00	0.00	0.00	2,500.00
75105 - Facilities & Admin - Implement	0.00	125.00	0.00	0.00	125.00
Total for Fund 30071	0.00	2,625.00	0.00	0.00	2,625.00
Total for Activity OUTPUT4	0.00	2,625.00	0.00	0.00	2,625.00
Activity : OUTPUT5 (OUTPUT5)					
Fund : 30071(Programme cost sharing - GOV1)					
71605 - Travel Tickets-International	0.00	4,974.56	0.00	0.00	4,974.56
71610 - Travel Tickets-Local	0.00	1,345.02	0.00	0.00	1,345.02
71615 - Daily Subsistence Allow-Intl	0.00	5,246.00	0.00	0.00	5,246.00
71620 - Daily Subsistence Allow-Local	0.00	12,187.33	0.00	0.00	12,187.33
71635 - Travel- Other	0.00	10,053.36	0.00	0.00	10,053.36
72115 - Svc Co-Natural Resources & Env	0.00	47,539.77	0.00	0.00	47,539.77
73105 - Rent	0.00	1,451.90	0.00	0.00	1,451.90
74220 - Translation Costs	0.00	1,350.00	0.00	0.00	1,350.00
75105 - Facilities & Admin - Implement	0.00	4,207.40	0.00	0.00	4,207.40
Total for Fund 30071	0.00	88,355.34	0.00	0.00	88,355.34
Total for Activity OUTPUT5	0.00	88,355.34	0.00	0.00	88,355.34
Total for Project : 00070613	0.00	2,554,258.61	0.00	1,615.38	2,555,873.99
<b>Award Total :</b>	<b>0.00</b>	<b>2,554,258.61</b>	<b>0.00</b>	<b>1,615.38</b>	<b>2,555,873.99</b>

Mark Henderson  
Partner  
Moore Stephens LLP  
12 September 2014

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

**CDR 2011**



**UN Development Programme**  
Report ID: ungl143b

**Combined Delivery Report by Activity With Encumbrance**

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Run Time: 20-03-2012 22:03:33

**Selection Criteria :**

Business Unit: **BRA10**  
Period: **Jan-Dec (2011)**  
Selected Award Id: **00057222**  
Selected Activity Code: **ALL**  
Selected Fund Code: **ALL**

<b>Award Id :</b> 00057222 Capacity Support for South-Sou	<b>Period :</b> Jan-Dec (2011)
<b>Project # :</b> 00070613 BRA/09/008-South-South Coopera	<b>Impl. Partner :</b> 00423 DIRECT EXECUTION
	<b>Location :</b> Brazil
<b>Govt Disb</b>	<b>UNDP Disb</b>
<b>UN Agencies</b>	<b>Encumbrance</b>
<b>Total Exp</b>	

**Activity : OUTPUT1 (OUTPUT1)**

**Fund : 30071 (Programme cost sharing - GOV1)**

61105 - Salaries - NP Staff	0.00	32,365.55	0.00	0.00	32,365.55
61205 - Salaries - GS Staff	0.00	76,404.45	0.00	0.00	76,404.45
62105 - Dependency Allowance-NP Staff	0.00	89.42	0.00	0.00	89.42
62110 - Contrib Joint Staff Pension-NP	0.00	5,859.99	0.00	0.00	5,859.99
62115 - Contrib to Med,Socins-NP Staff	0.00	1,381.39	0.00	0.00	1,381.39
62205 - Dependency Allow - GS Staff	0.00	669.59	0.00	0.00	669.59
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	14,908.77	0.00	0.00	14,908.77
62215 - Contrib. to Medical, social In	0.00	3,976.94	0.00	0.00	3,976.94
63530 - Contribution to Separations	0.00	2,948.24	0.00	0.00	2,948.24
63535 - Contribution to Security	0.00	7,640.15	0.00	0.00	7,640.15
65115 - Contributions to ASHI Reserve	0.00	5,870.49	0.00	0.00	5,870.49
65135 - Payroll Mgt Cost Recovery ATLA	0.00	825.26	0.00	0.00	825.26
71305 - Local Consult.-Sht Term-Tech	0.00	3.79	0.00	0.00	3.79
71310 - Local Consult.-Short Term-Supp	0.00	49,174.10	0.00	0.00	49,174.10
71405 - Service Contracts-Individuals	0.00	4,342.21	0.00	2,001.14	6,343.35
71610 - Travel Tickets-Local	0.00	472.16	0.00	0.00	472.16
71620 - Daily Subsistence Allow-Local	0.00	26.02	0.00	0.00	26.02
71635 - Travel - Other	0.00	52.04	0.00	0.00	52.04
72430 - Postage and Pouch	0.00	26.02	0.00	0.00	26.02
75105 - Facilities & Admin - Implement	0.00	15,392.55	0.00	0.00	15,392.55
76125 - Realized Loss	0.00	4.74	0.00	0.00	4.74
76135 - Realized Gain	0.00	- 1.59	0.00	0.00	- 1.59
77105 - Salaries - NP Staff-TA	0.00	81,634.00	0.00	0.00	81,634.00
77110 - Contrib to UNSSPF-NP-TA	0.00	16,649.74	0.00	0.00	16,649.74
77115 - Contrib-Med,Socins-NP Staff-TA	0.00	2,530.63	0.00	0.00	2,530.63
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>323,246.65</b>	<b>0.00</b>	<b>2,001.14</b>	<b>325,247.79</b>

**Total for Activity OUTPUT1**

**Activity : OUTPUT2 (OUTPUT2)**

**Fund : 30071 (Programme cost sharing - GOV1)**

71305 - Local Consult.-Sht Term-Tech	0.00	42,345.27	0.00	0.00	42,345.27
71310 - Local Consult.-Short Term-Supp	0.00	1,753,041.57	0.00	0.00	1,753,041.57
71405 - Service Contracts-Individuals	0.00	1,425,356.15	0.00	0.00	1,425,356.15
71605 - Travel Tickets-International	0.00	4,493.10	0.00	0.00	4,493.10
71615 - Daily Subsistence Allow-Intl	0.00	1,608.00	0.00	0.00	1,608.00
71635 - Travel - Other	0.00	254.04	0.00	0.00	254.04
72140 - Svc Co-Information Technology	0.00	6,156.53	0.00	0.00	6,156.53
74525 - Sundry	0.00	5,157.36	0.00	0.00	5,157.36
75105 - Facilities & Admin - Implement	0.00	161,988.91	0.00	0.00	161,988.91
75711 - TrnWrkshp&Conf - Stipends	0.00	1,366.21	0.00	0.00	1,366.21
76125 - Realized Loss	0.00	4,526.16	0.00	0.00	4,526.16
76135 - Realized Gain	0.00	- 0.02	0.00	0.00	- 0.02
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>3,406,293.28</b>	<b>0.00</b>	<b>0.00</b>	<b>3,406,293.28</b>

**Total for Activity OUTPUT2**



UN Development Programme  
Report ID: ungl143b

Combined Delivery Report by Activity With Encumbrance

Page 2 of 2  
Run Time: 20-03-2012 22:03:33

Award Id : 00057222 Capacity Support for South-Sou	Period :	Jan-Dec (2011)			
Project # : 00070613 BRA/09/008-South-South Coopera	Impl. Partner :	00423 DIRECT EXECUTION			
	Location :	Brazil			
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
<b>Activity : OUTPUT3 (OUTPUT3)</b>					
<b>Fund : 30071 (Programme cost sharing - GOV1)</b>					
71310 - Local Consult.-Short Term-Supp	0.00	6,761.48	0.00	- 1,615.38	5,146.10
75105 - Facilities & Admin - Implement	0.00	338.08	0.00	0.00	338.08
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>7,099.56</b>	<b>0.00</b>	<b>- 1,615.38</b>	<b>5,484.18</b>
<b>Total for Activity OUTPUT3</b>	<b>0.00</b>	<b>7,099.56</b>	<b>0.00</b>	<b>- 1,615.38</b>	<b>5,484.18</b>
<b>Activity : OUTPUT4 (OUTPUT4)</b>					
<b>Fund : 30071 (Programme cost sharing - GOV1)</b>					
71310 - Local Consult.-Short Term-Supp	0.00	26.02	0.00	0.00	26.02
75105 - Facilities & Admin - Implement	0.00	1.30	0.00	0.00	1.30
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>27.32</b>	<b>0.00</b>	<b>0.00</b>	<b>27.32</b>
<b>Total for Activity OUTPUT4</b>	<b>0.00</b>	<b>27.32</b>	<b>0.00</b>	<b>0.00</b>	<b>27.32</b>
<b>Activity : OUTPUT5 (OUTPUT5)</b>					
<b>Fund : 30071 (Programme cost sharing - GOV1)</b>					
71310 - Local Consult.-Short Term-Supp	0.00	1,110.36	0.00	0.00	1,110.36
71605 - Travel Tickets-International	0.00	130.10	0.00	0.00	130.10
71610 - Travel Tickets-Local	0.00	26.02	0.00	0.00	26.02
71615 - Daily Subsistence Allow-Intl	0.00	52.04	0.00	0.00	52.04
71620 - Daily Subsistence Allow-Local	0.00	78.06	0.00	0.00	78.06
71635 - Travel - Other	0.00	168.48	0.00	0.00	168.48
72115 - Svc Co-Natural Resources & Env	0.00	1,001.02	0.00	0.00	1,001.02
72140 - Svc Co-Information Technology	0.00	6,149.00	0.00	0.00	6,149.00
73105 - Rent	0.00	26.02	0.00	0.00	26.02
74220 - Translation Costs	0.00	26.02	0.00	0.00	26.02
75105 - Facilities & Admin - Implement	0.00	438.36	0.00	0.00	438.36
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>9,205.48</b>	<b>0.00</b>	<b>0.00</b>	<b>9,205.48</b>
<b>Total for Activity OUTPUT5</b>	<b>0.00</b>	<b>9,205.48</b>	<b>0.00</b>	<b>0.00</b>	<b>9,205.48</b>
<b>Total for Project : 00070613</b>	<b>0.00</b>	<b>3,745,872.29</b>	<b>0.00</b>	<b>385.76</b>	<b>3,746,258.05</b>
<b>Award Total :</b>	<b>0.00</b>	<b>3,745,872.29</b>	<b>0.00</b>	<b>385.76</b>	<b>3,746,258.05</b>

  
Mark Henderson  
Partner  
Moore Stephens LLP  
12 September 2014

  
Caroline Brito Fernandes  
Coordenadora da Unidade  
de Finanças do PNUD

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



CDR 2012



UN Development Programme  
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 1 of 5  
Run Time: 20-03-2013 15:03:00

Selection Criteria :

Business Unit : BRA10  
Period : Jan-Dec (2012)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00070613

Project Id : 00057222 Capacity Support for South-Sou	Period :	Jan-Dec (2012)
Output # : 00070613 BRA/09/008-South-South Coopera	Impl. Partner :	00423 DIRECT EXECUTION
	Location :	Brazil
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

Activity : OUTPUT1 (OUTPUT1)

Fund : 11300 (Teaching Activities (PD))

72399 - Other Materials and Goods	0.00	0.00	0.00	0.00
<b>Total for Fund 11300</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Fund : 30071 (Programme Cost Sharing GOV1)

61105 - Salaries - NP Staff	0.00	88,469.21	0.00	88,469.21
61205 - Salaries - GS Staff	0.00	93,000.46	0.00	93,000.46
62110 - Contrib Joint Staff Penelon-NP	0.00	18,003.62	0.00	18,003.62
62115 - Contrib to Med,Soclns-NP Staff	0.00	2,742.55	0.00	2,742.55
62140 - Annual Leave Expense - NO	0.00	5,584.75	0.00	5,584.75
62205 - Dependency Allow - GS Staff	0.00	1,021.58	0.00	1,021.58
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	18,185.21	0.00	18,185.21
62215 - Contrib. to Medical, social In	0.00	5,410.96	0.00	5,410.96
62240 - Annual Leave Expense - GS	0.00	4,453.05	0.00	4,453.05
63530 - Contribution to EOS Benefits	0.00	4,536.77	0.00	4,536.77
63535 - Contribution to Security	0.00	7,258.79	0.00	7,258.79
63545 - Contribution to ICT	0.00	2,722.06	0.00	2,722.06
63550 - Contributions to MAIP	0.00	362.99	0.00	362.99
63555 - Contribution to UN JFA	0.00	3,266.48	0.00	3,266.48
63560 - Contributions to Appendix D	0.00	544.46	0.00	544.46
65115 - Contributions to ASHII Reserve	0.00	11,795.63	0.00	11,795.63
65135 - Payroll Mgt Cost Recovery ATLA	0.00	863.91	0.00	863.91
71305 - Local Consult.-Shrt Term-Tech	0.00	5,612.81	0.00	5,612.81
72399 - Other Materials and Goods	0.00	2,254.72	0.00	2,254.72
74110 - Audit Fees	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	32.64	0.00	32.64
75105 - Facilities & Admin - Implement	0.00	13,806.14	0.00	13,806.14
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>289,928.69</b>	<b>0.00</b>	<b>289,928.69</b>

Total for Activity OUTPUT1

0.00	289,928.69	0.00	289,928.69
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Activity : OUTPUT2 (OUTPUT2)

Fund : 30071 (Programme Cost Sharing GOV1)

71305 - Local Consult.-Shrt Term-Tech	0.00	3,712.73	0.00	3,712.73
71310 - Local Consult.-Short Term-Supp	0.00	9,195.38	0.00	9,195.38
71405 - Service Contracts-Individuals	0.00	3,085,512.68	0.00	3,085,512.68
71410 - MAIP Premium SC	0.00	1,772.35	0.00	1,772.35
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00



UN Development Programme  
Report ID: unglcdrb

**Combined Delivery Report by Activity**

Page 2 of 5  
Run Time: 20-03-2013 16:03:00

<b>Project Id :</b> 00057222 Capacity Support for South-Sou	<b>Period :</b> Jan-Dec (2012)
<b>Output # :</b> 00070613 BRA/09/008-South-South Coopera	<b>Impl. Partner :</b> 00423 DIRECT EXECUTION
	<b>Location :</b> Brazil

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74210 - Printing and Publications	0.00	7,617.13	0.00	7,617.13
74525 - Sundry	0.00	4,797.91	0.00	4,797.91
75105 - Facilities & Admin - Implement	0.00	155,645.79	0.00	155,645.79
76125 - Realized Loss	0.00	11.53	0.00	11.53
76135 - Realized Gain	0.00	- 16.18	0.00	- 16.18
77150 - Reimb For Med Costs (LNO)-TA	0.00	189.10	0.00	189.10
77250 - Reimb for Med Costs (GS)-TA	0.00	117.97	0.00	117.97
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>3,268,556.39</b>	<b>0.00</b>	<b>3,268,556.39</b>
<b>Total for Activity OUTPUT2</b>	<b>0.00</b>	<b>3,268,556.39</b>	<b>0.00</b>	<b>3,268,556.39</b>
<b>Activity : OUTPUT4 (OUTPUT4)</b>				
<b>Fund : 30071 (Programme Cost Sharing GOV1)</b>				
72105 - Svc Co-Construction & Engineer	0.00	22,500.00	0.00	22,500.00
75105 - Facilities & Admin - Implement	0.00	1,125.00	0.00	1,125.00
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>23,625.00</b>	<b>0.00</b>	<b>23,625.00</b>
<b>Total for Activity OUTPUT4</b>	<b>0.00</b>	<b>23,625.00</b>	<b>0.00</b>	<b>23,625.00</b>
<b>Activity : OUTPUT5 (OUTPUT5)</b>				
<b>Fund : 30071 (Programme Cost Sharing GOV1)</b>				
72445 - Common Services-Communications	0.00	154,813.43	0.00	154,813.43
75105 - Facilities & Admin - Implement	0.00	7,740.87	0.00	7,740.87
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>162,554.10</b>	<b>0.00</b>	<b>162,554.10</b>
<b>Total for Activity OUTPUT5</b>	<b>0.00</b>	<b>162,554.10</b>	<b>0.00</b>	<b>162,554.10</b>
<b>Total for Output : 00070613</b>	<b>0.00</b>	<b>3,744,664.17</b>	<b>0.00</b>	<b>3,744,664.17</b>
<b>Project Total :</b>	<b>0.00</b>	<b>3,744,664.17</b>	<b>0.00</b>	<b>3,744,664.17</b>

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

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



UN Development Programme  
Report ID: unglcdrb

**Combined Delivery Report by Activity**

Page 3 of 5  
Run Time: 20-03-2013 15:03:01

**Selection Criteria :**

Business Unit : BRA10  
Period : Jan-Dec (2012)  
Selected Project id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00070613

Project id : ALL	Period : Jan-Dec (2012)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
40201 - East Timor - Central	0.00	0.00	0.00	0.00
48801 - Brazil - Central	0.00	3,744,456.97	0.00	3,744,456.97
48804 - Brazil - Dem. Governance	0.00	207.21	0.00	207.21



UN Development Programme  
Report ID: ungidrb

**Combined Delivery Report by Activity**

Page 4 of 5  
Run Time: 20-03-2013 16:03:02

**Funds Utilization**

**Selection Criteria :**

Business Unit : BRA10  
Period : Jan-Dec (2012)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00070613

Project/Award: 00057222 Capacity Support for South-Sou Period : As Of Dec31,2012

Output #	Impl. Partner	UNDP AMOUNT
00070613	:00423 DIRECT EXECUTION	
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		0.00



UN Development Programme  
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 5 of 5  
Run Time: 20-03-2013 15:03:09

Schedule to Combined Delivery Report  
IPSAS Adjustments as at 1 January 2012

**Selection Criteria :**

Business Unit : BRA10  
Selected Project(s): ALL  
Selected Fund Code : ALL  
Selected Output(s): 00070613

Project Id : 00057222 Capacity Support for South-Sou				
Output # : 00070613 BRA/00/000-South-South Coopera				
Impl. Partner : 00423 DIRECT EXECUTION				
Description	Account	Fund	Donor	Amount
Unliquidated Obligations	21015	30071-Programme	00071-BRA	2,001.14
Total for Output : 00070613				2,001.14

Project Total :				2,001.14
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Caroline Brito Fernandes  
Coordenadora da Unidade  
de Finanças do PNUD



Mark Henderson  
Partner  
Moore Stephens LLP  
12 September 2014

**NOTES :**

UNDP adopted IPSAS on 1 January 2012 which recognizes an expense based on goods received and/or services rendered. Consequently, expenses related to some IPSAS opening balance would be duplicated in the 2012 CDRs because of the following:

1. Goods received or services rendered in 2012 on non-fixed asset open purchase orders raised prior to 2012 would be recognized as an expense in 2012. These were UL0s in 2011
2. 2012 Inventory opening balances would be expensed in 2012 when goods are consumed or delivered
3. 2012 Prepaid opening balances would be expensed in 2012 when goods are received or services rendered

CDR 2013



UN Development Programme  
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 1 of 4  
Run Time: 11-03-2014 19:03:58

Selection Criteria :

Business Unit : BRA10  
Period : Jan-Dec (2013)  
Selected Project Id : 00057222  
Selected Fund Code : ALL  
Selected Dept. IDs : B0488  
Selected Outputs : ALL

Project Id : 00057222 Capacity Support for South-Sou	Period :	Jan-Dec (2013)
Output # : 00070613 BRA/09/008-South-South Coopera	Impl. Partner :	00423 DIRECT EXECUTION
	Location :	Brazil
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

Activity : OUTPUT1 (OUTPUT1)

Fund : 30071 (Programme Cost Sharing GOV1)

61105 - Salaries - NP Staff	0.00	76,028.99	0.00	76,028.99
61205 - Salaries - GS Staff	0.00	90,147.14	0.00	90,147.14
62110 - Contrib Joint Staff Pension-NP	0.00	15,538.24	0.00	15,538.24
62115 - Contrib to Med.SocIns-NP Staff	0.00	2,356.90	0.00	2,356.90
62140 - Annual Leave Expense - NO	0.00	3,019.35	0.00	3,019.35
62205 - Dependency Allow - GS Staff	0.00	1,764.75	0.00	1,764.75
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	17,642.97	0.00	17,642.97
62215 - Contrib. to Medical, social In	0.00	5,238.08	0.00	5,238.08
62240 - Annual Leave Expense - GS	0.00	1,509.94	0.00	1,509.94
63530 - Contribution to EOS Benefits	0.00	6,231.61	0.00	6,231.61
63535 - Contribution to Security	0.00	6,647.02	0.00	6,647.02
63545 - Contribution to ICT	0.00	2,492.63	0.00	2,492.63
63550 - Contributions to MAIP	0.00	332.30	0.00	332.30
63555 - Contribution to UN JFA	0.00	2,991.16	0.00	2,991.16
63560 - Contributions to Appendix D	0.00	498.54	0.00	498.54
65115 - Contributions to ASHI Reserve	0.00	13,294.08	0.00	13,294.08
65135 - Payroll Mgt Cost Recovery ATLA	0.00	806.76	0.00	806.76
71305 - Local Consult.-Sht Term-Tech	0.00	1,138.21	0.00	1,138.21
71405 - Service Contracts-Individuals	0.00	52.04	0.00	52.04
71610 - Travel Tickets-Local	0.00	52.04	0.00	52.04
73505 - Reimb to UNDP for Supp Srvs	0.00	1,853.42	0.00	1,853.42
74599 - UNDP cost recovery chrgs-Bills	0.00	79.89	0.00	79.89
74725 - Other L.T.S.H.	0.00	4,586.57	0.00	4,586.57
75105 - Facilities & Admin - Implement	0.00	12,715.13	0.00	12,715.13
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>267,017.76</b>	<b>0.00</b>	<b>267,017.76</b>
<b>Total for Activity OUTPUT1</b>	<b>0.00</b>	<b>267,017.76</b>	<b>0.00</b>	<b>267,017.76</b>

Activity : OUTPUT2 (OUTPUT2)

Fund : 30071 (Programme Cost Sharing GOV1)

71305 - Local Consult.-Sht Term-Tech	0.00	2,904.90	0.00	2,904.90
71310 - Local Consult.-Short Term-Supp	0.00	3,487.03	0.00	3,487.03
71405 - Service Contracts-Individuals	0.00	1,957,425.48	0.00	1,957,425.48
71410 - MAIP Premium SC	0.00	8,103.03	0.00	8,103.03
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	26.02	0.00	26.02
72140 - Svc Co-Information Technology	0.00	78.06	0.00	78.06
74210 - Printing and Publications	0.00	682.76	0.00	682.76
74225 - Other Media Costs	0.00	2,079.57	0.00	2,079.57



UN Development Programme  
Report ID: unglcdrb

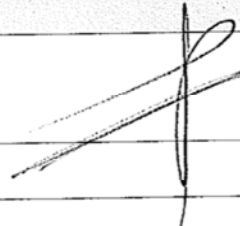
Combined Delivery Report by Activity

Page 2 of 4  
Run Time: 11-03-2014 19:03:58


Project Id : 00057222 Capacity Support for South-Sou	Period :	Jan-Dec (2013)		
Output # : 00070613 BRA/09/008-South-South Coopera	Impl. Partner :	00423 DIRECT EXECUTION		
	Location :	Brazil		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

74525 - Sundry	0.00	764.19	0.00	764.19
75105 - Facilities & Admin - Implement	0.00	98,784.83	0.00	98,784.83
76125 - Realized Loss	0.00	0.01	0.00	0.01
77150 - Reimb For Med Costs (LNO)-TA	0.00	109.17	0.00	109.17
77250 - Reimb for Med Costs (GS)-TA	0.00	36.39	0.00	36.39
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>2,074,481.44</b>	<b>0.00</b>	<b>2,074,481.44</b>
<b>Total for Activity OUTPUT2</b>	<b>0.00</b>	<b>2,074,481.44</b>	<b>0.00</b>	<b>2,074,481.44</b>
<b>Activity : OUTPUT4 (OUTPUT4)</b>				
<b>Fund : 30071 (Programme Cost Sharing GOV1)</b>				
72105 - Svc Co-Construction & Engineer	0.00	195.30	0.00	195.30
75105 - Facilities & Admin - Implement	0.00	9.77	0.00	9.77
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>205.07</b>	<b>0.00</b>	<b>205.07</b>
<b>Total for Activity OUTPUT4</b>	<b>0.00</b>	<b>205.07</b>	<b>0.00</b>	<b>205.07</b>
<b>Activity : OUTPUT5 (OUTPUT5)</b>				
<b>Fund : 30071 (Programme Cost Sharing GOV1)</b>				
72140 - Svc Co-Information Technology	0.00	4,273.15	0.00	4,273.15
72445 - Common Services-Communications	0.00	341.74	0.00	341.74
74210 - Printing and Publications	0.00	971.13	0.00	971.13
75105 - Facilities & Admin - Implement	0.00	279.30	0.00	279.30
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>5,865.32</b>	<b>0.00</b>	<b>5,865.32</b>
<b>Total for Activity OUTPUT5</b>	<b>0.00</b>	<b>5,865.32</b>	<b>0.00</b>	<b>5,865.32</b>
<b>Total for Output : 00070613</b>	<b>0.00</b>	<b>2,347,569.59</b>	<b>0.00</b>	<b>2,347,569.59</b>

<b>Project Total :</b>	<b>0.00</b>	<b>2,347,569.59</b>	<b>0.00</b>	<b>2,347,569.59</b>
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Signed By :  Arnaud Peral  
Deputy Resident Representative  
UNDP Brazil Date : 11.03.2014

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

  
Mark Henderson  
Partner  
Moore Stephens LLP  
12 September 2014



**UNDP** UN Development Programme  
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 3 of 4  
Run Time: 11-03-2014 19:03:59

Selection Criteria :

Business Unit : BRA10  
Period : Jan-Dec (2013)  
Selected Project Id : 00057222  
Selected Fund Code : ALL  
Selected Dept. IDs : B0488  
Selected Outputs : ALL

	Period : Jan-Dec (2013)			Total Exp
	Govt Exp	UNDP Exp	UN Agencies Exp	
48801 - Brazil - Central	0.00	2,347,569.59	0.00	2,347,569.59





UN Development Programme  
Report ID: unglcdrb

**Combined Delivery Report by Activity**

Page 4 of 4  
Run Time: 11-03-2014 19:03:04

**Funds Utilization**

**Selection Criteria :**

Business Unit : BRA10  
Period : Jan-Dec (2013)  
Selected Project Id : 00057222  
Selected Fund Code : ALL  
Selected Dept. IDs : B0488  
Selected Outputs : ALL

Project/Award: 00057222 Capacity Support for South-Sou Period : As Of Dec31,2013

Output #	Impl. Partner	UNDP AMOUNT
00070613	:00423 DIRECT EXECUTION	
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		0.00

## Annex 2: Audit finding priority ratings

The following categories of priorities are used:

- High (Critical)** Action is considered imperative to ensure that UNDP is not exposed to high risks. Failure to take action could result in major consequences and issues.
- Medium (Important)** Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences.
- Low** Action is considered desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the Auditors directly with the Office management, during the exit meeting and through a separate memo subsequent to the fieldwork. **Therefore, low priority recommendations are not included in the audit report.**