



AUDIT

OF

UNDP BRAZIL

PARCERIAS CONFERENCIA ORGANIZAÇÃO DAS NAÇÕES UNIDAS RIO + 20
(Directly Implemented Project, Output No. 80162)

Report No. 1359

Issue Date: 31 July 2014

Report on the audit of UNDP Brazil
Parcerias Conferencia Organização das Nações Unidas Rio + 20 (Output No. 80162)
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 Parcerias Conferencia Organização das Nações Unidas Rio + 20, Output No. 80162 (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 2011 to 31 December 2013 and the accompanying Funds Utilization statement¹ as of 31 December 2013. 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 of 31 December 2013 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		Cash	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
\$42,367	Unqualified	-	n/a	-	n/a

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

Key recommendation: Total = 1, high priority = 0

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation, which means, "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 for UNDP." The recommendation calls for the use of timesheets in order to justify the costs amounting to \$639,000 that have been charged to the Project for the salaries and benefits of 11 personnel. Considering that the Project is already closed, the implementation of this recommendation is no longer applicable for this Project in particular. Instead, OAI encourages the Office to take this recommendation into consideration, as and when applicable, for other ongoing projects.

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.

Management comments and action plan

The UN Resident Coordinator/UNDP Resident Representative accepted the recommendation and will take it into consideration for future projects. Comments and/or additional information provided have been incorporated into the report, where appropriate.

A handwritten signature in blue ink, appearing to read 'Antoine Khoury', enclosed within a rectangular box.

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

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

29 July 2014

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

**PARCERIAS CONFERÊNCIA ORGANIZAÇÃO DAS NAÇÕES
UNIDAS - RIO + 20**

Project name:	Parcerias Confer. Organização das Nações Unidas Rio + 20
UNDP Country Office:	Brasilia
Country:	Brazil
Atlas Project number:	00062692
Atlas Output number:	00080162
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January 2011 to 31 December 2013

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EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of 'Parcerias Confer. Organização das Nações Unidas Rio + 20' (Project ID 00062692 and Output 00080162) (the project), directly implemented by UNDP Brazil for the year ended 31 December 2013. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

We have issued audit opinions as follows:

Statement of Expenditure Unqualified
Statement of Assets and Equipment Not applicable
Statement of Cash Position Not applicable

As a result of our audit, we have raised one audit finding with no financial impact as summarised below:

No.	Description	Priority	Amount \$
1	Lack of internal staff timesheets	Medium	-
Total			-



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

29 July 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 2011 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 2011 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

Unqualified Opinion

We have audited the accompanying Combined Delivery Report and Funds Utilization statement ('the statement') totalling \$ 42,367,262 of the UNDP Project 00062962, Output 00080162 'Parceria Conferência Organização das Nações Unidas Rio + 20' ('the project') for the period from 1 January 2011 to 31 December 2013.

Management is responsible for the preparation of the statement for the 'Parceria Conferência Organização das Nações Unidas Rio + 20' 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 attached Combined Delivery Report (CDR) and Funds Utilization statement presents fairly, in all material respects, the expenses of \$ 42,367,262 incurred by the UNDP Project 00062962, Output 00080162 'Parceria Conferência Organização das Nações Unidas Rio + 20' for the period 1 January 2011 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 Assets and Equipment

We noted that the UNDP project 00062692 Output 00080162 'Parceria Conferência Organização das Nações Unidas Rio + 20' 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 00062692 Output 00080162 'Parceria Conferência Organização das Nações Unidas Rio + 20' 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

The findings related to the audit of the financial statements are discussed in our management letter below:

Finding n°: 1	Title: Lack of internal staff timesheets
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Observation:

Paragraph B of the 'Financial Management Arrangement' of the Work Plan (PRODOC) states that:

"Direct Cost incurred for the provision of support service for implementation by UNDP. These cost must be related to specific activities and transactional services clearly identifiable and related to the particular budget line".

We noted that during the execution of the project activities, salary costs plus social charges relating to 11 employees were included in project expenditure. According to UNDP Brazil the criteria used to allocate time invested per employee was an estimation and not on an actual basis.

Based on the payroll report provided by UNDP Brazil, we were able to verify that the amounts charged to the project were actual salary cost plus social charges. However, we noted that the time allocated was not supported by timesheets and the basis of apportionment was not justified.

We have not raised a financial finding as we have verified activity outputs such as evidence of travel and reports and have therefore verified proof of work in relation to the project for employees. Furthermore we noticed that no costs have been claimed for finance and management tasks.

Priority: Medium

Recommendation:

UNDP should ensure that the amount charged to each project reflect the actual cost. In order to identify and allocate the actual cost we recommend that UNDP's staff use timesheets, demonstrating the hours spent on each project.

Management comments:

CO noted the audit recommendation with thanks.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

29 July 2014

Annexes

Annex 1: Combined Delivery Reports

CDR - 2011



Selection Criteria :

Business Unit: BRA10
Period: Jan-Dec (2011)
Selected Award Id: 00062692
Selected Activity Code: ALL
Selected Fund Code: ALL

Award Id : 00062692 BRA/11/017 - Parcerias Conferê	Period :	Jan-Dec (2011)
Project # : 00080162 BRA/11/017 - Parc Conf Rio+20	Impl. Partner :	00423 DIRECT EXECUTION
	Location :	Brazil

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
Activity : ACTIVITY3 (ACTIVITY3)					
Fund : 30000 (Programme Cost Sharing)					
61105 - Salaries - NP Staff	0.00	16,802.07	0.00	0.00	16,802.07
61205 - Salaries - GS Staff	0.00	16,738.52	0.00	0.00	16,738.52
62105 - Dependency Allowance-NP Staff	0.00	432.14	0.00	0.00	432.14
62110 - Contrib Joint Staff Pension-NP	0.00	3,405.26	0.00	0.00	3,405.26
62115 - Contrib to Med,SocIns-NP Staff	0.00	1,218.15	0.00	0.00	1,218.15
62205 - Dependency Allow - GS Staff	0.00	345.72	0.00	0.00	345.72
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	3,282.15	0.00	0.00	3,282.15
62215 - Contrib. to Medical, social In	0.00	652.79	0.00	0.00	652.79
63530 - Contribution to Separations	0.00	838.51	0.00	0.00	838.51
63535 - Contribution to Security	0.00	1,341.63	0.00	0.00	1,341.63
65115 - Contributions to ASHI Reserve	0.00	1,677.01	0.00	0.00	1,677.01
65135 - Payroll Mgt Cost Recovery ATLA	0.00	112.22	0.00	0.00	112.22
71305 - Local Consult.-Sht Term-Tech	0.00	272,428.94	0.00	0.00	272,428.94
71405 - Service Contracts-Individuals	0.00	12,092.84	0.00	0.00	12,092.84
71605 - Travel Tickets-International	0.00	3,544.99	0.00	0.00	3,544.99
71610 - Travel Tickets-Local	0.00	45,456.47	0.00	0.00	45,456.47
71615 - Daily Subsistence Allow-Intl	0.00	1,890.00	0.00	0.00	1,890.00
71620 - Daily Subsistence Allow-Local	0.00	67,531.27	0.00	0.00	67,531.27
71635 - Travel - Other	0.00	506.00	0.00	0.00	506.00
72130 - Svc Co-Transportation Services	0.00	4,572.18	0.00	0.00	4,572.18
72210 - Machinery and Equipment	0.00	2,043.86	0.00	0.00	2,043.86
72220 - Furniture	0.00	3,941.52	0.00	0.00	3,941.52
72405 - Acquisition of Communic Equip	0.00	44,585.02	0.00	13,387.50	57,972.52
72425 - Mobile Telephone Charges	0.00	1,673.23	0.00	0.00	1,673.23
72505 - Stationery & other Office Supp	0.00	82.26	0.00	0.00	82.26
72715 - Hospitality Catering	0.00	91.40	0.00	0.00	91.40
72815 - Inform Technology Supplies	0.00	1,153.23	0.00	0.00	1,153.23
74210 - Printing and Publications	0.00	3,444.25	0.00	0.00	3,444.25
74220 - Translation Costs	0.00	416.67	0.00	0.00	416.67
74230 - Audio & Visual Equipment	0.00	4,596.77	0.00	0.00	4,596.77
74525 - Sundry	0.00	21.89	0.00	0.00	21.89
74710 - Land Transport	0.00	193.54	0.00	0.00	193.54
75105 - Facilities & Admin - Implement	0.00	36,208.57	0.00	0.00	36,208.57
76125 - Realized Loss	0.00	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	-136.44	0.00	0.00	-136.44
Total for Fund 30000	0.00	553,184.63	0.00	13,387.50	566,572.13
Total for Activity ACTIVITY3	0.00	553,184.63	0.00	13,387.50	566,572.13
Total for Project : 00080162	0.00	553,184.63	0.00	13,387.50	566,572.13

Award Total :	0.00	553,184.63	0.00	13,387.50	566,572.13
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Signed By : 
Caroline Brito Fernandes
 Chef de Fin para o Brasil

Date : 
Mark Henderson
 Partner
 Moore Stephens LLP
 29 July 2014

CDR - 2012



Combined Delivery Report by Activity

Project Id : 00062692 BRA/11/017 - Parcerias Conferê	Period :	Jan-Dec (2012)
Output # : 00080162 BRA/11/017 - Parc Conf Rio+20	Impl. Partner :	00423 DIRECT EXECUTION
	Location :	Brazil

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Activity ACTIVITY1	0.00	2,578,922.82	0.00	2,578,922.82
Activity : ACTIVITY1.1 (ACTIVITY1.1 - TESOURO)				
Fund : 30071 (Programme Cost Sharing GOV1)				
72140 - Svc Co-Information Technology	0.00	476,190.48	0.00	476,190.48
72215 - Transportation Equipment	0.00	4,772.45	0.00	4,772.45
72402 - Building Maintenance	0.00	21,936.62	0.00	21,936.62
72445 - Common Services-Communications	0.00	4,983,263.79	0.00	4,983,263.79
72966 - Licenses and other	0.00	8,559.70	0.00	8,559.70
74210 - Printing and Publications	0.00	22,019.00	0.00	22,019.00
74225 - Other Media Costs	0.00	13,875.44	0.00	13,875.44
74725 - Other L.T.S.H.	0.00	36,884.91	0.00	36,884.91
75105 - Facilities & Admin - Implement	0.00	290,361.61	0.00	290,361.61
75705 - Learning costs	0.00	239,729.58	0.00	239,729.58
Total for Fund 30071	0.00	6,097,593.58	0.00	6,097,593.58
Total for Activity ACTIVITY1.1	0.00	6,097,593.58	0.00	6,097,593.58
Activity : ACTIVITY1.2 (ACTIVITY1.2 - PETROBRAS)				
Fund : 30000 (PROGRAMME COST SHARING)				
72445 - Common Services-Communications	0.00	9,495,660.33	0.00	9,495,660.33
75105 - Facilities & Admin - Implement	0.00	474,783.02	0.00	474,783.02
Total for Fund 30000	0.00	9,970,443.35	0.00	9,970,443.35
Total for Activity ACTIVITY1.2	0.00	9,970,443.35	0.00	9,970,443.35
Activity : ACTIVITY1.3 (ACTIVITY1.3 - VALE DO RIO DOCE)				
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult.-Sht Term-Tech	0.00	871,875.87	0.00	871,875.87
71310 - Local Consult.-Short Term-Supp	0.00	55,101.69	0.00	55,101.69
71605 - Travel Tickets-International	0.00	31,349.77	0.00	31,349.77
71610 - Travel Tickets-Local	0.00	35,979.32	0.00	35,979.32
71615 - Daily Subsistence Allow-Intl	0.00	27,383.23	0.00	27,383.23
71620 - Daily Subsistence Allow-Local	0.00	58,403.04	0.00	58,403.04
71635 - Travel - Other	0.00	2,966.58	0.00	2,966.58
72105 - Svc Co-Construction & Engineer	0.00	382,403.80	0.00	382,403.80
72120 - Svc Co-Trade and Business Serv	0.00	599.94	0.00	599.94
72210 - Machinery and Equipment	0.00	277.77	0.00	277.77
72215 - Transportation Equipment	0.00	13,144.22	0.00	13,144.22
72311 - Fuel, petroleum and other oils	0.00	684.48	0.00	684.48



Combined Delivery Report by Activity

Project Id : 00062692 BRA/11/017 - Parcerias Conferê	Period : Jan-Dec (2012)
Output # : 00080162 BRA/11/017 - Parc Conf Rio+20	Impl. Partner : 00423 DIRECT EXECUTION
	Location : Brazil

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72399 - Other Materials and Goods	0.00	116,733.42	0.00	116,733.42
72402 - Building Maintenance	0.00	998,999.65	0.00	998,999.65
72440 - Connectivity Charges	0.00	523.86	0.00	523.86
72445 - Common Services-Communications	0.00	72.63	0.00	72.63
72505 - Stationery & other Office Supp	0.00	28,553.11	0.00	28,553.11
72510 - Publications	0.00	655.78	0.00	655.78
72705 - Hospitality-Special Events	0.00	18,806.89	0.00	18,806.89
73106 - Leased premises alterations	0.00	374,324.23	0.00	374,324.23
73108 - Leased office equip and furnit	0.00	747,518.47	0.00	747,518.47
73315 - Leasing of Hardware	0.00	4,295.98	0.00	4,295.98
73405 - Rental & Maint-Other Office Eq	0.00	19,480.98	0.00	19,480.98
74105 - Management and Reporting Srvs	0.00	40,036.39	0.00	40,036.39
74110 - Audit Fees	0.00	497,840.20	0.00	497,840.20
74120 - Capacity Assessment	0.00	361,816.20	0.00	361,816.20
74215 - Promotional Materials and Dist	0.00	159,691.56	0.00	159,691.56
74220 - Translation Costs	0.00	20,111.90	0.00	20,111.90
74525 - Sundry	0.00	123,747.34	0.00	123,747.34
74725 - Other L.T.S.H.	0.00	21,043.37	0.00	21,043.37
75105 - Facilities & Admin - Implement	0.00	645,713.65	0.00	645,713.65
75705 - Learning costs	0.00	4,210,059.04	0.00	4,210,059.04
76125 - Realized Loss	0.00	19,339.93	0.00	19,339.93
76135 - Realized Gain	0.00	- 2,885.35	0.00	- 2,885.35
Total for Fund 30000	0.00	9,886,648.94	0.00	9,886,648.94
Total for Activity ACTIVITY1.3	0.00	9,886,648.94	0.00	9,886,648.94

Activity : ACTIVITY1.4 (ACTIVITY1.4 - BANCO DO BRASIL)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	240,633.38	0.00	240,633.38
71620 - Daily Subsistence Allow-Local	0.00	235,731.52	0.00	235,731.52
71635 - Travel - Other	0.00	3,363.31	0.00	3,363.31
72105 - Svc Co-Construction & Engineer	0.00	251,350.72	0.00	251,350.72
72215 - Transportation Equipment	0.00	26,153.02	0.00	26,153.02
72399 - Other Materials and Goods	0.00	82,399.34	0.00	82,399.34
72440 - Connectivity Charges	0.00	14,626.98	0.00	14,626.98
72445 - Common Services-Communications	0.00	2,369,950.35	0.00	2,369,950.35
73405 - Rental & Maint-Other Office Eq	0.00	10,786.19	0.00	10,786.19
74210 - Printing and Publications	0.00	64,050.86	0.00	64,050.86
74215 - Promotional Materials and Dist	0.00	11,345.45	0.00	11,345.45
74220 - Translation Costs	0.00	8,897.44	0.00	8,897.44
74525 - Sundry	0.00	34,074.08	0.00	34,074.08
74725 - Other L.T.S.H.	0.00	30,647.04	0.00	30,647.04
75105 - Facilities & Admin - Implement	0.00	219,808.56	0.00	219,808.56
75705 - Learning costs	0.00	1,012,161.29	0.00	1,012,161.29
Total for Fund 30000	0.00	4,615,979.53	0.00	4,615,979.53

Fund : 30071 (Programme Cost Sharing GOV1)



Combined Delivery Report by Activity

Project Id : 00062692 BRA/11/017 - Parcerias Conferê	Period : Jan-Dec (2012)
Output # : 00080162 BRA/11/017 - Parc Conf Rio+20	Impl. Partner : 00423 DIRECT EXECUTION
	Location : Brazil

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72445 - Common Services-Communications	0.00	0.00	0.00	0.00
Total for Fund 30071	0.00	0.00	0.00	0.00
Total for Activity ACTIVITY1.4	0.00	4,615,979.53	0.00	4,615,979.53
Activity : ACTIVITY1.5 (ACTIVITY1.5 - BNDES)				
Fund : 30000 (PROGRAMME COST SHARING)				
71605 - Travel Tickets-International	0.00	459,626.67	0.00	459,626.67
71620 - Daily Subsistence Allow-Local	0.00	2,330.40	0.00	2,330.40
72445 - Common Services-Communications	0.00	-461,957.06	0.00	-461,957.06
75105 - Facilities & Admin - Implement	0.00	-0.01	0.00	-0.01
Total for Fund 30000	0.00	0.00	0.00	0.00
Total for Activity ACTIVITY1.5	0.00	0.00	0.00	0.00
Activity : ACTIVITY1.6 (ACTIVITY1.6 - FINEP)				
Fund : 30000 (PROGRAMME COST SHARING)				
72105 - Svc Co-Construction & Engineer	0.00	269,721.31	0.00	269,721.31
72425 - Mobile Telephone Charges	0.00	145,431.63	0.00	145,431.63
72445 - Common Services-Communications	0.00	986,716.21	0.00	986,716.21
75105 - Facilities & Admin - Implement	0.00	98,130.84	0.00	98,130.84
Total for Fund 30000	0.00	1,499,999.99	0.00	1,499,999.99
Total for Activity ACTIVITY1.6	0.00	1,499,999.99	0.00	1,499,999.99
Activity : ACTIVITY1.7 (ACTIVITY1.7 -BANCO DO NORDESTE)				
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult.-Sht Term-Tech	0.00	219,680.28	0.00	219,680.28
71310 - Local Consult.-Short Term-Supp	0.00	21,832.32	0.00	21,832.32
71605 - Travel Tickets-International	0.00	55,938.34	0.00	55,938.34
71610 - Travel Tickets-Local	0.00	1,232.75	0.00	1,232.75
71615 - Daily Subsistence Allow-Intl	0.00	6,497.32	0.00	6,497.32
71635 - Travel - Other	0.00	371.23	0.00	371.23
72215 - Transportation Equipment	0.00	144,219.30	0.00	144,219.30
72402 - Building Maintenance	0.00	43,893.53	0.00	43,893.53
73108 - Leased office equip and furnit	0.00	494,823.46	0.00	494,823.46
74210 - Printing and Publications	0.00	2,390.45	0.00	2,390.45
74220 - Translation Costs	0.00	7,895.91	0.00	7,895.91
74525 - Sundry	0.00	775.31	0.00	775.31



Combined Delivery Report by Activity

Project Id : 00062692 BRA/11/017 - Parcerias Conferê	Period :	Jan-Dec (2012)
Output # : 00080162 BRA/11/017 - Parc Conf Rio+20	Impl. Partner :	00423 DIRECT EXECUTION
	Location :	Brazil

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75105 - Facilities & Admin - Implement	0.00	69,968.52	0.00	69,968.52
Total for Fund 30000	0.00	1,069,518.72	0.00	1,069,518.72
Total for Activity ACTIVITY1.7	0.00	1,069,518.72	0.00	1,069,518.72

Activity : ACTIVITY2 (ACTIVITY2)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	77,086.31	0.00	77,086.31
71310 - Local Consult.-Short Term-Supp	0.00	2,763.66	0.00	2,763.66
71610 - Travel Tickets-Local	0.00	4,430.13	0.00	4,430.13
71620 - Daily Subsistence Allow-Local	0.00	3,517.24	0.00	3,517.24
71635 - Travel - Other	0.00	1,170.26	0.00	1,170.26
72105 - Svc Co-Construction & Engineer	0.00	115,858.59	0.00	115,858.59
72120 - Svc Co-Trade and Business Serv	0.00	-148,039.58	0.00	-148,039.58
72402 - Building Maintenance	0.00	18,061.15	0.00	18,061.15
74525 - Sundry	0.00	12,917.75	0.00	12,917.75
75105 - Facilities & Admin - Implement	0.00	6,845.13	0.00	6,845.13
75705 - Learning costs	0.00	8,039.00	0.00	8,039.00
75709 - Learning - training of counter	0.00	3,983.11	0.00	3,983.11
76125 - Realized Loss	0.00	35.81	0.00	35.81
76135 - Realized Gain	0.00	-95.08	0.00	-95.08
Total for Fund 30000	0.00	104,573.48	0.00	104,573.48
Total for Activity ACTIVITY2	0.00	104,573.48	0.00	104,573.48

Activity : ACTIVITY3 (ACTIVITY3)

Fund : 30000 (PROGRAMME COST SHARING)

61105 - Salaries - NP Staff	0.00	101,667.67	0.00	101,667.67
61205 - Salaries - GS Staff	0.00	141,284.97	0.00	141,284.97
62105 - Dependency Allowance-NP Staff	0.00	2,553.96	0.00	2,553.96
62110 - Contrib Joint Staff Pension-NP	0.00	20,608.54	0.00	20,608.54
62115 - Contrib to Med,SocIns-NP Staff	0.00	7,370.90	0.00	7,370.90
62140 - Annual Leave Expense - NO	0.00	-7,835.71	0.00	-7,835.71
62205 - Dependency Allow - GS Staff	0.00	2,804.47	0.00	2,804.47
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	27,732.81	0.00	27,732.81
62215 - Contrib. to Medical, social In	0.00	6,881.91	0.00	6,881.91
62240 - Annual Leave Expense - GS	0.00	7,654.85	0.00	7,654.85
63530 - Contribution to EOS Benefits	0.00	6,073.87	0.00	6,073.87
63535 - Contribution to Security	0.00	9,718.14	0.00	9,718.14
63545 - Contribution to ICT	0.00	3,644.32	0.00	3,644.32
63550 - Contributions to MAIP	0.00	485.88	0.00	485.88
63555 - Contribution to UN JFA	0.00	4,373.19	0.00	4,373.19
63560 - Contributions to Appendix D	0.00	728.87	0.00	728.87
65115 - Contributions to ASHI Reserve	0.00	15,791.95	0.00	15,791.95



Combined Delivery Report by Activity

Project Id : 00062692 BRA/11/017 - Parcerias Conferê	Period :	Jan-Dec (2012)		
Output # : 00060162 BRA/11/017 - Parc Conf Rio+20	Impl. Partner :	00423 DIRECT EXECUTION		
	Location :	Brazil		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Project Total :	0.00	41,236,368.34	0.00	41,236,368.34
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Caroline Brito Fernandes
Caroline Brito Fernandes
 Chefe de Finanças para o Brasil

Signed By : _____ Date : _____

Signed By : *Mark Henderson* _____ Date : _____

Mark Henderson
 Partner
 Moore Stephens LLP
 29 July 2014

CDR - 2013



Selection Criteria :

Business Unit : BRA10
Period : Jan-Dec (2013)
Selected Project Id : 00062692
Selected Fund Code : ALL
Selected Dept. IDs : B0488
Selected Outputs : ALL

Project Id : 00062692 BRA/11/017 - Parcerias Conferê	Period :	Jan-Dec (2013)		
Output # : 00080162 BRA/11/017 - Parc Conf Rio+20	Impl. Partner :	00423 DIRECT EXECUTION		
	Location :	Brazil		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ()

Fund : 30000 (PROGRAMME COST SHARING)

74696 - PP&E Expensed Items	0.00	71,320.04	0.00	71,320.04
74910 - Gain/Loss Disposal Fixed Asset	0.00	75,455.52	0.00	75,455.52
77630 - Dep Exp Owned - ITC	0.00	42,672.54	0.00	42,672.54
Total for Fund 30000	0.00	189,448.10	0.00	189,448.10
Total for Activity	0.00	189,448.10	0.00	189,448.10

Activity : ACTIVITY1 (ACTIVITY1)

Fund : 30000 (PROGRAMME COST SHARING)

72105 - Svc Co-Construction & Engineer	0.00	-6,484.76	0.00	-6,484.76
75105 - Facilities & Admin - Implement	0.00	-611.29	0.00	-611.29
77630 - Dep Exp Owned - ITC	0.00	-2,247.98	0.00	-2,247.98
Total for Fund 30000	0.00	-9,344.03	0.00	-9,344.03
Total for Activity ACTIVITY1	0.00	-9,344.03	0.00	-9,344.03

Activity : ACTIVITY1.3 (ACTIVITY1.3 - VALE DO RIO DOCE)

Fund : 30000 (PROGRAMME COST SHARING)

71605 - Travel Tickets-International	0.00	12,552.75	0.00	12,552.75
71610 - Travel Tickets-Local	0.00	-1,895.39	0.00	-1,895.39
71615 - Daily Subsistence Allow-Intl	0.00	3,780.00	0.00	3,780.00
71620 - Daily Subsistence Allow-Local	0.00	585.56	0.00	585.56
71635 - Travel - Other	0.00	328.69	0.00	328.69
72215 - Transportation Equipment	0.00	1,753.53	0.00	1,753.53
74520 - Storage	0.00	2,499.10	0.00	2,499.10
75105 - Facilities & Admin - Implement	0.00	1,372.30	0.00	1,372.30
Total for Fund 30000	0.00	20,976.54	0.00	20,976.54
Total for Activity ACTIVITY1.3	0.00	20,976.54	0.00	20,976.54

Activity : ACTIVITY1.5 (ACTIVITY1.5 - BNDES)



Combined Delivery Report by Activity

Project Id : 00062692 BRA/11/017 - Parcerias Conferê	Period :	Jan-Dec (2013)
Output # : 00080162 BRA/11/017 - Parc Conf Rio+20	Impl. Partner :	00423 DIRECT EXECUTION
	Location :	Brazil

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	51,184.63	0.00	51,184.63
71605 - Travel Tickets-International	0.00	8,866.00	0.00	8,866.00
71610 - Travel Tickets-Local	0.00	14,285.68	0.00	14,285.68
71615 - Daily Subsistence Allow-Intl	0.00	4,744.78	0.00	4,744.78
71620 - Daily Subsistence Allow-Local	0.00	4,795.89	0.00	4,795.89
71635 - Travel - Other	0.00	1,655.59	0.00	1,655.59
72130 - Svc Co-Transportation Services	0.00	150.08	0.00	150.08
72430 - Postage and Pouch	0.00	4,565.86	0.00	4,565.86
72445 - Common Services-Communications	0.00	21,008.29	0.00	21,008.29
72505 - Stationery & other Office Supp	0.00	1,241.50	0.00	1,241.50
74210 - Printing and Publications	0.00	27,597.13	0.00	27,597.13
74220 - Translation Costs	0.00	5,701.39	0.00	5,701.39
74525 - Sundry	0.00	1,837.17	0.00	1,837.17
74725 - Other L.T.S.H.	0.00	4,134.27	0.00	4,134.27
75105 - Facilities & Admin - Implement	0.00	9,516.16	0.00	9,516.16
75705 - Learning costs	0.00	38,554.84	0.00	38,554.84
76125 - Realized Loss	0.00	485.27	0.00	485.27

Total for Fund 30000 0.00 200,324.53 0.00 200,324.53

Total for Activity ACTIVITY1.5 0.00 200,324.53 0.00 200,324.53

Activity : ACTIVITY1.7 (ACTIVITY1.7 -BANCO DO NORDESTE)

Fund : 30000 (PROGRAMME COST SHARING)

71610 - Travel Tickets-Local	0.00	0.00	0.00	0.00
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Total for Fund 30000 0.00 0.00 0.00 0.00

Total for Activity ACTIVITY1.7 0.00 0.00 0.00 0.00

Activity : ACTIVITY1.8 (ACTIVITY1.8 - MAN/VOLKS)

Fund : 30000 (PROGRAMME COST SHARING)

75105 - Facilities & Admin - Implement	0.00	16,363.32	0.00	16,363.32
75705 - Learning costs	0.00	233,761.74	0.00	233,761.74

Total for Fund 30000 0.00 250,125.06 0.00 250,125.06

Total for Activity ACTIVITY1.8 0.00 250,125.06 0.00 250,125.06

Activity : ACTIVITY3 (ACTIVITY3)



Project Id : 00062692 BRA/11/017 - Parcerias Conferê	Period :	Jan-Dec (2013)		
Output # : 00080162 BRA/11/017 - Parc Conf Rio+20	Impl. Partner :	00423 DIRECT EXECUTION		
	Location :	Brazil		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Fund : 30000 (PROGRAMME COST SHARING)

31007 - PriorPeriodAdj_EXP_PPE	0.00	- 86,450.00	0.00	- 86,450.00
61105 - Salaries - NP Staff	0.00	16,206.81	0.00	16,206.81
61205 - Salaries - GS Staff	0.00	24,905.05	0.00	24,905.05
62105 - Dependency Allowance-NP Staff	0.00	480.26	0.00	480.26
62110 - Contrib Joint Staff Pension-NP	0.00	- 2,346.76	0.00	- 2,346.76
62115 - Contrib to Med,Soclns-NP Staff	0.00	1,175.00	0.00	1,175.00
62140 - Annual Leave Expense - NO	0.00	- 2,347.20	0.00	- 2,347.20
62205 - Dependency Allow - GS Staff	0.00	485.76	0.00	485.76
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	4,891.86	0.00	4,891.86
62215 - Contrib. to Medical, social In	0.00	1,262.70	0.00	1,262.70
62240 - Annual Leave Expense - GS	0.00	- 8,756.09	0.00	- 8,756.09
63530 - Contribution to EOS Benefits	0.00	1,541.70	0.00	1,541.70
63535 - Contribution to Security	0.00	1,644.49	0.00	1,644.49
63545 - Contribution to ICT	0.00	616.69	0.00	616.69
63550 - Contributions to MAIP	0.00	82.23	0.00	82.23
63555 - Contribution to UN JFA	0.00	740.03	0.00	740.03
63560 - Contributions to Appendix D	0.00	123.32	0.00	123.32
65115 - Contributions to ASHI Reserve	0.00	3,288.91	0.00	3,288.91
65135 - Payroll Mgt Cost Recovery ATLA	0.00	201.69	0.00	201.69
71305 - Local Consult.-Sht Term-Tech	0.00	5,299.73	0.00	5,299.73
71405 - Service Contracts-Individuals	0.00	7,581.39	0.00	7,581.39
71410 - MAIP Premium SC	0.00	29.69	0.00	29.69
71605 - Travel Tickets-International	0.00	145.56	0.00	145.56
71610 - Travel Tickets-Local	0.00	1,128.09	0.00	1,128.09
71615 - Daily Subsistence Allow-Intl	0.00	327.51	0.00	327.51
71620 - Daily Subsistence Allow-Local	0.00	291.12	0.00	291.12
71635 - Travel - Other	0.00	836.97	0.00	836.97
72130 - Svc Co-Transportation Services	0.00	36.39	0.00	36.39
72215 - Transportation Equipment	0.00	36.39	0.00	36.39
72405 - Acquisition of Communic Equip	0.00	7,848.84	0.00	7,848.84
72430 - Postage and Pouch	0.00	36.39	0.00	36.39
72445 - Common Services-Communications	0.00	36.39	0.00	36.39
73115 - Moving Expenses	0.00	- 127.89	0.00	- 127.89
74210 - Printing and Publications	0.00	72.78	0.00	72.78
74220 - Translation Costs	0.00	36.39	0.00	36.39
74520 - Storage	0.00	72.78	0.00	72.78
74525 - Sundry	0.00	36.39	0.00	36.39
74696 - PP&E Expensed Items	0.00	- 71,320.04	0.00	- 71,320.04
75105 - Facilities & Admin - Implement	0.00	12,344.18	0.00	12,344.18
75705 - Learning costs	0.00	36.39	0.00	36.39
77205 - Salaries - GS Staff-TA	0.00	11,924.76	0.00	11,924.76
77210 - Contrib to UNJSPF-GS-TA	0.00	- 1,482.63	0.00	- 1,482.63
77215 - Contrib-Med,Soclns-GS Staff-TA	0.00	208.99	0.00	208.99
77245 - Dependency Allow - GS Staff-TA	0.00	348.49	0.00	348.49
77260 - Other payroll costs GS-TA	0.00	359.14	0.00	359.14
77295 - MAIP Premium TA/GS	0.00	23.85	0.00	23.85
77297 - Appendix D TA/GS	0.00	35.76	0.00	35.76
77385 - Contribution to Security	0.00	476.99	0.00	476.99
77386 - Contribution to ICT_TA	0.00	178.86	0.00	178.86
77396 - PAYROLL MGT COST RECOVERY	0.00	134.46	0.00	134.46
77630 - Dep Exp Owned - ITC	0.00	- 21,948.96	0.00	- 21,948.96



Combined Delivery Report by Activity

Project Id : 00062692 BRA/11/017 - Parcerias Conferê	Period :	Jan-Dec (2013)
Output # : 00080162 BRA/11/017 - Parc Conf Rio+20	Impl. Partner :	00423 DIRECT EXECUTION
	Location :	Brazil

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 30000	0.00	- 87,208.40	0.00	- 87,208.40
Total for Activity ACTIVITY3	0.00	- 87,208.40	0.00	- 87,208.40
Total for Output : 00080162	0.00	564,321.80	0.00	564,321.80
Project Total :	0.00	564,321.80	0.00	564,321.80


Caroline Brito Fernandes
 Chefe de Finanças para o Brasil

Signed By : _____ Date : _____

Signed By :  _____ Date : _____

Mark Henderson
 Partner
 Moore Stephens LLP
 29 July 2014

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.**