

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP PAKISTAN

ELECTORAL CYCLE SUPPORT PROGRAMME
(Directly Implemented Project, Output No. 81893)

Report No. 1394

Issue Date: 24 July 2014

**Report on the audit of UNDP Pakistan
Electoral Cycle Support Programme (Output No. 81893)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), from 5 to 16 May 2014, through Moore Stephens LLP (the audit firm), conducted an audit of the Electoral Cycle Support Programme, Output No. 81893 (the Project), which is directly implemented and managed by the UNDP Country Office in Pakistan (the Office). The last audit of the Project was conducted by OAI in 2013 and it covered the Project expenditure from January to December 2012.

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 to 31 December 2013 and the accompanying Funds Utilization statement¹ as of 31 December 2013 as well as Statement of Assets as of 31 December 2013. The audit did not include activities and expenses incurred or undertaken at the level of "responsible parties" and expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where supporting documentation was retained at the level of the UNDP country office.

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
5,328*	Unqualified	64	Unqualified

*Expenditure recorded in the Combined Delivery Report was \$10,323,828. Excluded from the audit were expenses amounting to \$4,996,309, comprising of payments made through other UN agencies (\$4,063,395) and transactions that were not processed by the Office (\$932,914).

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

The audit resulted in two low priority recommendations.



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

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.

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

AUDIT REPORT

22 July 2014

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

ELECTORAL CYCLE SUPPORT PROGRAMME

Project name:	Electoral Cycle Support Programme
UNDP Country Office:	Islamabad
Country:	Pakistan
Atlas Project number:	00062980
Atlas Output number:	00081893
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January to 31 December 2013

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EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of Electoral Cycle Support Programme (Project ID 00062980 and Output 00081893) (the project), directly implemented by UNDP Pakistan 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 summarised in the table below and as detailed in the next section:

Statement of Expenditure	Unqualified
Statement of Fixed Assets	Unqualified

As a result of our audit, we raised two audit findings but have rated both of these as low priority. In accordance with Annex 3, these findings are therefore not included in this audit report.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

22 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 includes:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January 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.
- 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.

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

- Activities and expenses incurred or undertaken at the level of "responsible parties"; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where the supporting documentation was not retained at the level of the UNDP country office.

AUDIT OPINIONS

Independent Auditor's Report to UNDP - Electoral Cycle Support Programme

Statement of Expenditure

Unqualified Opinion

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement totalling \$10,323,828.26 ("the statement") of the UNDP project 00062980 'Electoral Cycle Support Programme' for the period from 1 January to 31 December 2013. CDR expenditure totalling \$ 4,996,309.43, comprised of other UN agency expenditure of \$4,063,394.54 and expenditure not processed or approved by UNDP Country Office Pakistan of \$ 932,914.89, is not within the scope of our audit.

Management is responsible for the preparation of the statement for the Electoral Cycle Support Programme 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 present fairly, in all material respects, the expenses of \$ 5,327,519 incurred by the project Electoral Cycle Support Programme for the period 1 January 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 - Electoral Cycle Support Programme

Statement of Fixed Assets

Unqualified Opinion

We have audited the accompanying Statement of Fixed Assets ('the statement') of the UNDP project 00062980 Electoral Cycle Support Programme as at 31 December 2013.

Management is responsible for the preparation of the statement for Electoral Cycle Support Programme 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 schedule 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 Statement of Assets presents fairly, in all material respects, the balance of inventory of the UNDP project Electoral Cycle Support Programme amounting to \$ 64,369 as at 31 December 2013 in accordance with UNDP accounting policies.

MANAGEMENT LETTER

As a result of our audit, we raised two audit findings but have rated both of these as low priority. In accordance with Annex 3, these findings are therefore not included in this audit report.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

22 July 2014

Annexes

Annex 1: Combined Delivery Report



Selection Criteria :

Business Unit : PAK10
Period : Jan-Dec (2013)
Selected Project Id : 00062980
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00080286,00081893

Project Id : 00062980 Election Cycle Support to the	Period :	Jan-Dec (2013)
Output # : 00080286 Election Cycle Support Prg	Impl. Partner :	02373 UNDP (Direct Execution)
	Location :	Pakistan

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept: 42404 (Pakistan - Dem. Governance)				
Fund : 04000 (Core Programme, UNU Centre)				
77630 - Dep Exp Owned - ITC	0.00	1,008.05	0.00	1,008.05
Total for Fund 04000	0.00	1,008.05	0.00	1,008.05
Total for Dept : 42404	0.00	1,008.05	0.00	1,008.05
Total for Output : 00080286	0.00	1,008.05	0.00	1,008.05

Output # : 00081893 Electoral Cycle Support	Impl. Partner :	02373 UNDP (Direct Execution)
	Location :	

Dept: 02101 (Quality Assurance & Policy Unit)				
Fund : 30000 (PROGRAMME COST SHARING)				
74210 - Printing and Publications	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	0.00	0.00	0.00
Total for Dept : 02101	0.00	0.00	0.00	0.00
Dept: 04005 (BERA/Intergov & UN Coherence)				
Fund : 30000 (PROGRAMME COST SHARING)				
74210 - Printing and Publications	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	0.00	0.00	0.00
Total for Dept : 04005	0.00	0.00	0.00	0.00
Dept: 06201 (Evaluation Office)				
Fund : 30000 (PROGRAMME COST SHARING)				
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	0.00	0.00	0.00

Combined Delivery Report By Project

UN Development Programme
 Report ID: unglcdrp

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Project ID : 00062980 Election Cycle Support to the	Period :	Jan-Dec (2013)		
Report # : 00081893 Electoral Cycle Support	Impl. Partner :	02373 UNDP (Direct Execution)		
	Location :	Pakistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
for Dept : 06201	0.00	0.00	0.00	0.00
for Dept : 06605 (BCPR/Mine Action Unit - NY)				
for Dept : 30000 (PROGRAMME COST SHARING)				
72215 - Transportation Equipment	0.00	0.00	0.00	0.00
for Fund 30000	0.00	0.00	0.00	0.00
for Dept : 06605	0.00	0.00	0.00	0.00
for Dept : 06808 (Geneva Liaison Office)				
for Dept : 30000 (PROGRAMME COST SHARING)				
74210 - Printing and Publications	0.00	0.00	0.00	0.00
for Fund 30000	0.00	0.00	0.00	0.00
for Dept : 06808	0.00	0.00	0.00	0.00
for Dept : 42401 (Pakistan - Central)				
for Dept : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
71230 - UNOPS CMDC_Supervised IICA	0.00	0.00	0.00	0.00
71305 - Local Consult.-Sht Term-Tech	0.00	384,918.30	544,578.44	929,496.74
71330 - UNOPS CMDC_Supervised LICA	0.00	0.00	0.00	0.00
71405 - Service Contracts-Individuals	0.00	0.00	48,925.90	48,925.90
71605 - Travel Tickets-International	0.00	0.00	1,296.54	1,296.54
71610 - Travel Tickets-Local	0.00	0.00	9,409.94	9,409.94
71615 - Daily Subsistence Allow-Intl	0.00	0.00	2,039.00	2,039.00
71620 - Daily Subsistence Allow-Local	0.00	0.00	31,686.40	31,686.40
71625 - Daily Subsist Allow-Mtg Partic	0.00	0.00	3,543.49	3,543.49
71635 - Travel - Other	0.00	0.00	43,971.97	43,971.97
72105 - Svc Co-Construction & Engineer	0.00	0.00	957,767.56	957,767.56
72120 - Svc Co-Trade and Business Serv	0.00	535,618.98	705,006.66	1,240,625.64
72125 - Svc Co-Studies & Research Serv	0.00	0.00	50,071.88	50,071.88
72205 - Office Machinery	0.00	0.00	4,816.41	4,816.41
72220 - Furniture	0.00	0.00	378.72	378.72
72320 - Wood & Paper Products	0.00	0.00	167.67	167.67
72405 - Acquisition of Communic Equip	0.00	0.00	1,081.79	1,081.79
72415 - Courier Charges	0.00	0.00	12,428.25	12,428.25
72420 - Land Telephone Charges	0.00	0.00	546.83	546.83
72425 - Mobile Telephone Charges	0.00	0.00	2,147.20	2,147.20
72440 - Connectivity Charges	0.00	0.00	988.95	988.95
72445 - Common Services-Communications	0.00	0.00	919.54	919.54
72505 - Stationery & other Office Supp	0.00	0.00	154,942.56	154,942.56
72710 - Hospitality-Vouchered Expenses	0.00	0.00	2.94	2.94

Combined Delivery Report By Project

UN Development Programme
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Project ID : 00062980 Election Cycle Support to the	Period :	Jan-Dec (2013)		
Output # : 00081893 Electoral Cycle Support	Impl. Partner :	02373 UNDP (Direct Execution)		
	Location :	Pakistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72715 - Hospitality Catering	0.00	0.00	9,168.45	9,168.45
72810 - Acquis of Computer Software	0.00	0.00	142.26	142.26
72815 - Inform Technology Supplies	0.00	0.00	1,226.81	1,226.81
73105 - Rent	0.00	0.00	21,173.89	21,173.89
73107 - Rent - Meeting Rooms	0.00	0.00	344.85	344.85
73120 - Utilities	0.00	0.00	1,996.09	1,996.09
73125 - Common Services-Premises	0.00	0.00	4,484.71	4,484.71
73310 - Maint & Licencing of Software	0.00	0.00	9,219.66	9,219.66
73405 - Rental & Maint-Other Office Eq	0.00	0.00	27,372.32	27,372.32
73406 - Maintenance of Equipment	0.00	0.00	101.60	101.60
73410 - Maint, Oper of Transport Equip	0.00	0.00	2,812.70	2,812.70
73420 - Leased Vehicles	0.00	0.00	2,438.61	2,438.61
73505 - Reimb to UNDP for Supp Svcs	0.00	0.00	12,287.12	12,287.12
73610 - UNOPS CMDC_non-person related	0.00	2,085.36	0.00	2,085.36
74105 - Management and Reporting Svcs	0.00	0.00	21,365.00	21,365.00
74210 - Printing and Publications	0.00	116.06	147,584.78	147,700.84
74325 - Contrib.To CO Common Security	0.00	0.00	14,681.42	14,681.42
74505 - Insurance	0.00	0.00	100.60	100.60
74510 - Bank Charges	0.00	0.00	6.49	6.49
74515 - Claims and Adjustments	0.00	0.00	28.07	28.07
74525 - Sundry	0.00	71,415.87	60,758.84	132,174.71
74555 - MSA_Management Fee	0.00	3,713.77	0.00	3,713.77
74559 - PDR AOS Fees UNOPS	0.00	0.00	107,685.89	107,685.89
74715 - EDP Operations	0.00	0.00	7,509.97	7,509.97
75105 - Facilities & Admin - Implement	0.00	282,720.01	0.00	282,720.01
75115 - Facilities & Admin - OH & Ind	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	0.00	43,913.29	43,913.29
75707 - Learning -- subsistence allowan	0.00	0.00	2,155.06	2,155.06
76120 - Unrealized Loss	0.00	0.00	524.52	524.52
76125 - Realized Loss	0.00	0.00	415.18	415.18
76135 - Realized Gain	0.00	0.00	- 10,032.12	- 10,032.12
for Fund 30000	0.00	1,280,588.35	3,066,184.70	4,346,773.05
: 30079 (EUROPEAN COMMISSION)				
72405 - Acquisition of Communic Equip	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	0.00	0.00	0.00
73610 - UNOPS CMDC_non-person related	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	0.00	2.16	2.16
74555 - MSA_Management Fee	0.00	0.00	0.00	0.00
74559 - PDR AOS Fees UNOPS	0.00	0.00	0.15	0.15
75105 - Facilities & Admin - Implement	0.00	7,423.45	0.00	7,423.45
for Fund 30079	0.00	7,423.45	2.31	7,425.76
: 32045 (JPN-Partnership Devt. Pgm. PCF)				
71305 - Local Consult.-Sht Term-Tech	0.00	- 384,918.30	384,918.30	0.00
72120 - Svc Co-Trade and Business Serv	0.00	- 535,618.98	535,618.98	0.00
72415 - Courier Charges	0.00	0.00	2,085.36	2,085.36
73610 - UNOPS CMDC_non-person related	0.00	- 2,085.36	0.00	- 2,085.36
74525 - Sundry	0.00	- 71,415.87	9,635.95	- 61,779.92
74555 - MSA_Management Fee	0.00	- 3,713.77	0.00	- 3,713.77

Combined Delivery Report By Project

UN Development Programme
 ID: unglcdrp

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Project Id : 00062980 Election Cycle Support to the	Period :	Jan-Dec (2013)		
Output # : 00081893 Electoral Cycle Support	Impl. Partner :	02373 UNDP (Direct Execution)		
	Location :	Pakistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74559 - PDR AOS Fees UNOPS	0.00	0.00	65,258.10	65,258.10
75105 - Facilities & Admin - Implement	0.00	- 16.49	0.00	- 16.49
76135 - Realized Gain	0.00	0.00	- 309.16	- 309.16
for Fund 32045	0.00	- 997,768.77	997,207.53	- 561.24
for Dept : 42401	0.00	290,243.03	4,063,394.54	4,353,637.57
42402 (Pakistan - UN Dev Coord)				
: 30000 (PROGRAMME COST SHARING)				
72415 - Courier Charges	0.00	140.77	0.00	140.77
75105 - Facilities & Admin - Implement	0.00	9.85	0.00	9.85
for Fund 30000	0.00	150.62	0.00	150.62
: 32045 (JPN-Partnership Devt. Pgm. PCF)				
72415 - Courier Charges	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	0.00	0.00	0.00
for Fund 32045	0.00	0.00	0.00	0.00
for Dept : 42402	0.00	150.62	0.00	150.62
42403 (Pakistan - Crisis Prev & Rcvry)				
: 30000 (PROGRAMME COST SHARING)				
72715 - Hospitality Catering	0.00	559.90	0.00	559.90
75105 - Facilities & Admin - Implement	0.00	39.19	0.00	39.19
76135 - Realized Gain	0.00	- 0.11	0.00	- 0.11
for Fund 30000	0.00	598.98	0.00	598.98
: 30079 (EUROPEAN COMMISSION)				
63515 - Security-related Costs	0.00	871.96	0.00	871.96
75105 - Facilities & Admin - Implement	0.00	61.04	0.00	61.04
for Fund 30079	0.00	933.00	0.00	933.00
for Dept : 42403	0.00	1,531.98	0.00	1,531.98
42404 (Pakistan - Dem. Governance)				
04000 (Core Programme, UNU Centre)				
71205 - Intl Consultants-Sht Term-Tech	0.00	74,148.00	0.00	74,148.00



Project Id : 00062980 Election Cycle Support to the	Period :	Jan-Dec (2013)		
Output # : 00081893 Electoral Cycle Support	Impl. Partner :	02373 UNDP (Direct Execution)		
	Location :	Pakistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	0.00	0.00
71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
71610 - Travel Tickets-Local	0.00	0.00	0.00	0.00
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
72105 - Svc Co-Construction & Engineer	0.00	0.00	0.00	0.00
72215 - Transporation Equipment	0.00	0.00	0.00	0.00
72399 - Other Materials and Goods	0.00	0.00	0.00	0.00
72415 - Courier Charges	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	469.24	0.00	469.24
73104 - Leased Building	0.00	18,292.98	0.00	18,292.98
74110 - Audit Fees	0.00	5,655.00	0.00	5,655.00
74210 - Printing and Publications	0.00	4,062.10	0.00	4,062.10
75705 - Learning costs	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	0.02	0.00	0.02
76135 - Realized Gain	0.00	- 727.44	0.00	- 727.44
77630 - Dep Exp Owned - ITC	0.00	2,266.21	0.00	2,266.21
Total for Fund 04000	0.00	104,166.11	0.00	104,166.11
Fund : 30000 (PROGRAMME COST SHARING)				
31007 - PriorPeriodAdj_EXP_PPE	0.00	15,829.79	0.00	15,829.79
61260 - Other payroll costs GS	0.00	166.38	0.00	166.38
61305 - Salaries - IP Staff	0.00	40,878.04	0.00	40,878.04
61310 - Post Adjustment - IP Staff	0.00	9,199.08	0.00	9,199.08
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	18,637.91	0.00	18,637.91
62315 - Contrib. to medical, social in	0.00	132.40	0.00	132.40
62320 - Mobility, Hardship, Non-remova	0.00	2,990.85	0.00	2,990.85
62340 - Annual Leave Expense - IP	0.00	4,123.16	0.00	4,123.16
63335 - Home Leave Trvl & Allow-IP Stf	0.00	462.51	0.00	462.51
63360 - Medical Exams(incl Pre-empl)	0.00	100.46	0.00	100.46
63365 - Special Oper Living Allow-IP	0.00	2,240.14	0.00	2,240.14
63515 - Security-related Costs	0.00	835.12	0.00	835.12
63530 - Contribution to EOS Benefits	0.00	1,277.88	0.00	1,277.88
63535 - Contribution to Security	0.00	1,363.09	0.00	1,363.09
63540 - Contribution to Training	0.00	340.77	0.00	340.77
63545 - Contribution to ICT	0.00	511.16	0.00	511.16
63550 - Contributions to MAIP	0.00	68.16	0.00	68.16
63555 - Contribution to UN JFA	0.00	613.39	0.00	613.39
63560 - Contributions to Appendix D	0.00	102.23	0.00	102.23
64306 - Appointment-Ticket Costs	0.00	2,834.27	0.00	2,834.27
65116 - Contra ASHI	0.00	2,726.16	0.00	2,726.16
65135 - Payroll Mgt Cost Recovery ATLA	0.00	193.14	0.00	193.14
66105 - Overtime & Night Differential	0.00	26.23	0.00	26.23
71205 - Intl Consultants-Sht Term-Tech	0.00	49,686.20	0.00	49,686.20
71305 - Local Consult.-Sht Term-Tech	0.00	328,113.42	0.00	328,113.42
71405 - Service Contracts-Individuals	0.00	161,789.52	0.00	161,789.52
71410 - MAIP Premium SC	0.00	697.82	0.00	697.82
71515 - UNV-Security Allowance	0.00	0.00	0.00	0.00
71590 - UNV HQ use only	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	8,332.39	0.00	8,332.39
71610 - Travel Tickets-Local	0.00	11,793.70	0.00	11,793.70
71615 - Daily Subsistence Allow-Intl	0.00	909.00	0.00	909.00
71620 - Daily Subsistence Allow-Local	0.00	63,479.08	0.00	63,479.08



Combined Delivery Report By Project

UN Development Programme

Report ID: unglcdrp

Project Id : 00062980 Election Cycle Support to the	Period :	Jan-Dec (2013)		
Output # : 00081893 Electoral Cycle Support	Impl. Partner :	02373 UNDP (Direct Execution)		
	Location :	Pakistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71625 - Daily Subsist Allow-Mtg Partic	0.00	15,347.47	0.00	15,347.47
71635 - Travel - Other	0.00	7,077.82	0.00	7,077.82
72105 - Svc Co-Construction & Engineer	0.00	650,808.35	0.00	650,808.35
72210 - Machinery and Equipment	0.00	4,999.88	0.00	4,999.88
72215 - Transporation Equipment	0.00	19,205.71	0.00	19,205.71
72220 - Furniture	0.00	2,789.85	0.00	2,789.85
72311 - Fuel, petroleum and other oils	0.00	8,619.13	0.00	8,619.13
72399 - Other Materials and Goods	0.00	97,820.47	0.00	97,820.47
72402 - Building Maintenance	0.00	152.24	0.00	152.24
72405 - Acquisition of Communic Equip	0.00	312,910.26	0.00	312,910.26
72410 - Acquisition of Audio Visual Eq	0.00	6.11	0.00	6.11
72415 - Courier Charges	0.00	36,967.80	0.00	36,967.80
72420 - Land Telephone Charges	0.00	1,110.46	0.00	1,110.46
72425 - Mobile Telephone Charges	0.00	4,235.70	0.00	4,235.70
72430 - Postage and Pouch	0.00	32.97	0.00	32.97
72440 - Connectivity Charges	0.00	297,131.58	0.00	297,131.58
72445 - Common Services-Communications	0.00	11,282.44	0.00	11,282.44
72505 - Stationery & other Office Supp	0.00	108,632.32	0.00	108,632.32
72705 - Hospitality-Special Events	0.00	17.01	0.00	17.01
72710 - Hospitality-Vouchered Expenses	0.00	166.16	0.00	166.16
72715 - Hospitality Catering	0.00	33,396.47	0.00	33,396.47
72805 - Acquis of Computer Hardware	0.00	- 457.96	0.00	- 457.96
72815 - Inform Technology Supplies	0.00	40,428.98	0.00	40,428.98
73104 - Leased Building	0.00	229,041.84	0.00	229,041.84
73105 - Rent	0.00	- 31,854.63	0.00	- 31,854.63
73107 - Rent - Meeting Rooms	0.00	532.62	0.00	532.62
73108 - Leased office equip and furnit	0.00	455.97	0.00	455.97
73110 - Custodial & Cleaning Services	0.00	2,023.14	0.00	2,023.14
73115 - Moving Expenses	0.00	10,677.88	0.00	10,677.88
73120 - Utilities	0.00	899.61	0.00	899.61
73125 - Common Services-Premises	0.00	2,321.86	0.00	2,321.86
73405 - Rental & Maint-Other Office Eq	0.00	497.82	0.00	497.82
73410 - Maint, Oper of Transport Equip	0.00	11,832.08	0.00	11,832.08
73440 - Lease Heavy equip/other equip	0.00	431.97	0.00	431.97
74205 - Audio Visual Productions	0.00	39,467.99	0.00	39,467.99
74210 - Printing and Publications	0.00	288,382.07	0.00	288,382.07
74215 - Promotional Materials and Dist	0.00	58.70	0.00	58.70
74220 - Translation Costs	0.00	2,006.25	0.00	2,006.25
74225 - Other Media Costs	0.00	9,302.78	0.00	9,302.78
74505 - Insurance	0.00	112,045.95	0.00	112,045.95
74525 - Sundry	0.00	119,345.35	0.00	119,345.35
74696 - PP&E Expensed Items	0.00	2,289.71	0.00	2,289.71
74705 - Port Operation	0.00	3,917.51	0.00	3,917.51
74710 - Land Transport	0.00	31.07	0.00	31.07
74715 - EDP Operations	0.00	1,767.48	0.00	1,767.48
74720 - Distribution Cost	0.00	336.18	0.00	336.18
74725 - Other L.T.S.H.	0.00	2,521.00	0.00	2,521.00
74965 - Low value equipment	0.00	3,811.72	0.00	3,811.72
75105 - Facilities & Admin - Implement	0.00	262,960.75	0.00	262,960.75
75705 - Learning costs	0.00	555,851.56	0.00	555,851.56
75710 - Participation of counterparts	0.00	741.64	0.00	741.64
76125 - Realized Loss	0.00	11.95	0.00	11.95
76135 - Realized Gain	0.00	- 5,864.98	0.00	- 5,864.98
77320 - Assg hardship & mob allow-TA	0.00	0.00	0.00	0.00



Combined Delivery Report By Project

Project Id : 00062980 Election Cycle Support to the	Period :	Jan-Dec (2013)		
Output # : 00081893 Electoral Cycle Support	Impl. Partner :	02373 UNDP (Direct Execution)		
	Location :	Pakistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
77630 - Dep Exp Owned - ITC	0.00	2,461.57	0.00	2,461.57
Total for Fund 30000	0.00	4,011,441.08	0.00	4,011,441.08
Fund : 30079(EUROPEAN COMMISSION)				
61305 - Salaries - IP Staff	0.00	51,071.94	0.00	51,071.94
61310 - Post Adjustment - IP Staff	0.00	19,005.58	0.00	19,005.58
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	17,698.22	0.00	17,698.22
62315 - Contrib. to medical, social in	0.00	153.70	0.00	153.70
62320 - Mobility, Hardship, Non-remova	0.00	6,772.50	0.00	6,772.50
62340 - Annual Leave Expense - IP	0.00	8,331.76	0.00	8,331.76
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,079.19	0.00	1,079.19
63340 - Proc trips/Rest & Recup-IP Stf	0.00	648.00	0.00	648.00
63365 - Special Oper Living Allow-IP	0.00	4,578.00	0.00	4,578.00
63515 - Security-related Costs	0.00	6,436.45	0.00	6,436.45
63530 - Contribution to EOS Benefits	0.00	2,627.91	0.00	2,627.91
63535 - Contribution to Security	0.00	2,803.11	0.00	2,803.11
63540 - Contribution to Training	0.00	700.77	0.00	700.77
63545 - Contribution to ICT	0.00	1,051.18	0.00	1,051.18
63550 - Contributions to MAIP	0.00	140.14	0.00	140.14
63555 - Contribution to UN JFA	0.00	1,261.39	0.00	1,261.39
63560 - Contributions to Appendix D	0.00	210.24	0.00	210.24
65115 - Contributions to ASHI Reserve	0.00	5,606.20	0.00	5,606.20
65135 - Payroll Mgt Cost Recovery ATLA	0.00	450.66	0.00	450.66
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
71305 - Local Consult.-Sht Term-Tech	0.00	10,177.79	0.00	10,177.79
71405 - Service Contracts-Individuals	0.00	47,102.97	0.00	47,102.97
71410 - MAIP Premium SC	0.00	213.26	0.00	213.26
72105 - Svc Co-Construction & Engineer	0.00	844,487.05	0.00	844,487.05
72405 - Acquisition of Communic Equip	0.00	556,148.37	0.00	556,148.37
72810 - Acquis of Computer Software	0.00	26,520.00	0.00	26,520.00
72815 - Inform Technology Supplies	0.00	43,581.00	0.00	43,581.00
73104 - Leased Building	0.00	27,909.00	0.00	27,909.00
73115 - Moving Expenses	0.00	7,842.00	0.00	7,842.00
74210 - Printing and Publications	0.00	838.19	0.00	838.19
74965 - Low value equipment	0.00	1,116.40	0.00	1,116.40
75105 - Facilities & Admin - Implement	0.00	114,374.25	0.00	114,374.25
75705 - Learning costs	0.00	3,294.59	0.00	3,294.59
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	- 494.41	0.00	- 494.41
77305 - Salaries - IP Staff-TA	0.00	16,420.74	0.00	16,420.74
77310 - Post Adjustment - IP Staff-TA	0.00	6,102.64	0.00	6,102.64
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	567.97	0.00	567.97
77320 - Assg hardship & mob allow-TA	0.00	3,197.51	0.00	3,197.51
77345 - Dep Allowances-IP Staff-TA	0.00	1,427.46	0.00	1,427.46
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	1,477.85	0.00	1,477.85
77365 - Spec Oper Living Allow-IP-TA	0.00	4,248.77	0.00	4,248.77
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	5,083.74	0.00	5,083.74
77385 - Contribution to Security	0.00	900.94	0.00	900.94
77386 - Contribution to ICT TA	0.00	337.85	0.00	337.85
77395 - MAIP Premium TA/IP	0.00	45.04	0.00	45.04
77396 - PAYROLL MGT COST RECOVERY	0.00	193.15	0.00	193.15
77397 - Appendix D TA/IP	0.00	67.58	0.00	67.58



Combined Delivery Report By Project

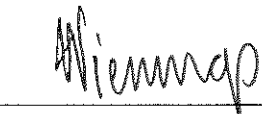
Project Id : 00062980 Election Cycle Support to the	Period :	Jan-Dec (2013)		
Output # : 00081893 Electoral Cycle Support	Impl. Partner :	02373 UNDP (Direct Execution)		
	Location :	Pakistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
77630 - Dep Exp Owned - ITC	0.00	36.17	0.00	36.17
Total for Fund 30079	0.00	1,853,844.81	0.00	1,853,844.81
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
71305 - Local Consult.-Shrt Term-Tech	0.00	0.00	0.00	0.00
71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
71410 - MAIP Premium SC	0.00	0.00	0.00	0.00
71610 - Travel Tickets-Local	0.00	0.00	0.00	0.00
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
72105 - Svc Co-Construction & Engineer	0.00	0.00	0.00	0.00
72215 - Transportation Equipment	0.00	0.00	0.00	0.00
72220 - Furniture	0.00	0.00	0.00	0.00
72399 - Other Materials and Goods	0.00	0.00	0.00	0.00
72405 - Acquisition of Communic Equip	0.00	0.00	0.00	0.00
72415 - Courier Charges	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	0.00	0.00	0.00	0.00
72440 - Connectivity Charges	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	- 1,755.50	0.00	- 1,755.50
72815 - Inform Technology Supplies	0.00	0.00	0.00	0.00
73104 - Leased Building	0.00	0.00	0.00	0.00
74205 - Audio Visual Productions	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	0.00	0.00	0.00
74505 - Insurance	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	0.00	0.00	0.00
74696 - PP&E Expensed Items	0.00	0.00	0.00	0.00
74705 - Port Operation	0.00	0.00	0.00	0.00
74720 - Distribution Cost	0.00	0.00	0.00	0.00
74725 - Other L.T.S.H.	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	- 111.23	0.00	- 111.23
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	- 289.38	0.00	- 289.38
77630 - Dep Exp Owned - ITC	0.00	166.08	0.00	166.08
Total for Fund 32045	0.00	- 1,990.02	0.00	- 1,990.02
Total for Dept : 42404	0.00	5,967,461.98	0.00	5,967,461.98
Dept: 42405 (Pakistan - Energy & Envirnmnt)				
Fund : 30000 (PROGRAMME COST SHARING)				
74210 - Printing and Publications	0.00	35.57	0.00	35.57
75105 - Facilities & Admin - Implement	0.00	2.49	0.00	2.49
Total for Fund 30000	0.00	38.06	0.00	38.06
Total for Dept : 42405	0.00	38.06	0.00	38.06
Total for Output : 00081893	0.00	6,259,425.67	4,063,394.54	10,322,820.21



Project Id : 00062980 Election Cycle Support to the	Period :	Jan-Dec (2013)		
Output # : 00081893 Electoral Cycle Support	Impl. Partner :	02373 UNDP (Direct Execution)		
	Location :	Pakistan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Project Total :	0.00	6,260,433.72	4,063,394.54	10,323,828.26
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Signed By :



Date :

14/3/14

Signed By :



Date :

Mark Henderson
Partner
Moore Stephens LLP
22 July 2014



Selection Criteria :

Business Unit : PAK10
Period : Jan-Dec (2013)
Selected Project Id : 00062980
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00080286,00081893

Project Id : ALL	Period : Jan-Dec (2013)
Output # : ALL	Impl. Partner :
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
02101 - Quality Assurance& Policy Unit	0.00	0.00	0.00	0.00
04005 - BERA/Intergov & UN Coherence	0.00	0.00	0.00	0.00
06201 - Evaluation Office	0.00	0.00	0.00	0.00
06605 - BCPR/Mine Action Unit - NY	0.00	0.00	0.00	0.00
06808 - Geneva Liaison Office	0.00	0.00	0.00	0.00
42401 - Pakistan - Central	0.00	290,243.03	4,063,394.54	4,353,637.57
42402 - Pakistan - UN Dev Coord	0.00	150.62	0.00	150.62
42403 - Pakistan - Crisis Prev & Rcvry	0.00	1,531.98	0.00	1,531.98
42404 - Pakistan - Dem. Governance	0.00	5,968,470.03	0.00	5,968,470.03
42405 - Pakistan - Energy & Envirnmnt	0.00	38.06	0.00	38.06



Funds Utilization

Selection Criteria :

Business Unit : PAK10
Period : Jan-Dec (2013)
Selected Project Id : 00062980
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00080286,00081893

Project/Award: 00062980 Election Cycle Support to the Period : As at Dec 31, 2013

Output #	00080286	Impl. Partner :02373 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			- 0.00
Inventory			0.00
Prepayments			0.00
Commitments			0.00

Output #	00081893	Impl. Partner :02373 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			52,615.91
Inventory			91,204.48
Prepayments			0.00
Commitments			23,534.12

Annex 2: Statement of Assets and Equipment

Statement of Assets and Equipment
as at 31 December 2013



UNDP Country Office: Pakistan	
Project title: Electoral Cycle Support to the Election Commission of Pakistan	
Award ID:	00062980
Project ID:	00081893
Period covered from inception of project: (day/mo/year) to 31 December 2013	

TAG NO.	ACQUISITION DATE	ITEM DESCRIPTION (make and model)	PROJECT No.	FUND	CONDITION	RESPONS. PERSON/entity	ITEM LOCATION	MANUFACTURER	US\$ VALUE	SERIAL NO.	REMARKS	
1349	8/5/2012	HP PRINTER LASERJET 5200DTN	81893	4000	Working Condition		Project Office-Islamabad	HP	2,350.00	CNHXP54297		
1360	8/5/2012	HP PRINTER COLOR LASERJET CP2025N	81893	4000	Working Condition		Project Office-Islamabad	HP	618.00	CNHSP89282		
1373	16/03/2012	Dell E6520 C17	81893	4000	Working Condition		Project Office-Islamabad	Dell	1,546.21	29331232381		
1380	16/03/2012	Dell E6520 C17	81893	4000	Working Condition		Project Office-Islamabad	Dell	1,546.21	27277062013		
1388	16/03/2012	Dell E6520 C17	81893	4000	Working Condition		Project Office-Islamabad	Dell	1,546.21	12884432509		
1397	8/5/2012	HP MULTIFUNCTION PRINTER LASERJET M3035XS	81893	4000	Working Condition		Project Office-Islamabad	HP	1,965.00	CNRTCDY0TQ		
1405	16/03/2012	Dell E6520 C17	81893	4000	Working Condition		Project Office-Islamabad	Dell	1,546.21	9379073917		
1408	8/5/2012	HP Elitebook 2560p	81893	4000	Lost- CAP Case submitted		Project Office-Islamabad	HP	1,577.42	CNU2090HDV		
1409	8/5/2012	HP Elitebook 2560p	81893	4000	Not in Working Condition		Project Office-Islamabad	HP	1,577.42	CNU2090HD5		
1410	8/5/2012	HP Elitebook 2560p	81893	4000	Working Condition		Project Office-Islamabad	HP	1,577.42	CNU2090HGH		
1411	8/5/2012	HP Elitebook 2560p	81893	4000	Working Condition		Project Office-Islamabad	HP	1,577.42	CNU2090HFL		
1412	8/5/2012	HP Elitebook 2560p	81893	4000	Not in Working Condition		Project Office-Islamabad	HP	1,577.42	CNU2090HFO		
1413	8/5/2012	HP Elitebook 2560p	81893	4000	Working Condition		Project Office-Islamabad	HP	1,577.42	CNU2090HF6		
1414	8/5/2012	HP Elitebook 2560p	81893	4000	Working Condition		Project Office-Islamabad	HP	1,577.42	CNU2090HG7		
1415	8/5/2012	HP Elitebook 2560p	81893	4000	Working Condition		Project Office-Islamabad	HP	1,577.42	CNU2090HD9		
1416	8/5/2012	HP Elitebook 2560p	81893	4000	Working Condition		Project Office-Islamabad	HP	1,577.42	CNU2090HK2		
1417	8/5/2012	HP Elitebook 2560p	81893	4000	Working Condition		Project Office-Islamabad	HP	1,577.42	CNU2090HHK		
1418	8/5/2012	HP Elitebook 2560p	81893	4000	Working Condition		Project Office-Islamabad	HP	1,577.42	CNU2090HFG		
1419	8/5/2012	HP Elitebook 2560p	81893	4000	Working Condition		Project Office-Islamabad	HP	1,577.42	CNU2090HDS		
1443	30/07/2012	Projector (Model No. PT-LB3EA)	81893	30000	Working Condition		Project Office-Islamabad	Panasonic	1,025.59	25338452		
1467	16/10/2012	APC Smart-UPS SUA 22001	81893	30000	Working Condition		Project Office-Islamabad	APC	1,109.35	AS1208141881		
1468	16/10/2012	Computer Server - Dell T320	81893	30000	Working Condition		Project Office-Islamabad	Dell	4,291.60	09M1D27107025		
1496	25/09/2012	Note Book Computer-HP Pro Book 4540 S	81893	30000	Lost- CAP Case submitted		Project Office-Islamabad	HP	1,121.10	2CE2252FF5		
1497	25/09/2012	Note Book Computer-HP Pro Book 4540 S	81893	30000	Working Condition		Project Office-Islamabad	HP	1,121.10	2CE2252DXV		
1498	25/09/2012	Note Book Computer-HP Pro Book 4540 S	81893	30000	Working Condition		Project Office-Islamabad	HP	1,121.10	2CE2252PH2		
1499	25/09/2012	Note Book Computer-HP Pro Book 4540 S	81893	30000	Working Condition		Project Office-Islamabad	HP	1,121.10	2CE2291KHJ		
1500	25/09/2012	Note Book Computer-HP Pro Book 4540 S	81893	30000	Working Condition		Project Office-Islamabad	HP	1,121.10	2CE22530L7		
1501	19/11/2012	Desktop Computer-Dell Precision T 3600 Workstation	81893	30000	Working Condition		Project Office-Islamabad	Dell	3,764.74	9536086036		
1544	20/05/2013	Note Book Computer-HP Pro Book 4540 S	81893	30000	Working Condition		Project Office-Islamabad	HP	741.64	2CE2431G2C		
1548	20/05/2013	Note Book Computer-HP Pro Book 4540 S	81893	30000	Working Condition		Project Office-Islamabad	HP	741.64	2CE2431G2B		
1549	20/05/2013	Note Book Computer-HP Pro Book 4540 S	81893	30000	Working Condition		Project Office-Islamabad	HP	741.64	2CE2431G7F		
1551	20/05/2013	Note Book Computer-HP Pro Book 4540 S	81893	30000	Working Condition		Project Office-Islamabad	HP	741.64	2CE2431G6Z		
1552	20/05/2013	Note Book Computer-HP Pro Book 4540 S	81893	30000	Working Condition		Project Office-Islamabad	HP	741.64	2CE2431G98		
1557	20/05/2013	Note Book Computer-HP Pro Book 4540 S	81893	30000	Working Condition		Project Office-Islamabad	HP	741.64	2CE2431G7N		
1558	20/05/2013	Note Book Computer-HP Pro Book 4540 S	81893	30000	Working Condition		Project Office-Islamabad	HP	741.64	2CE2431G95		
1562	20/05/2013	Note Book Computer-HP Pro Book 4540 S	81893	30000	Working Condition		Project Office-Islamabad	HP	741.64	2CE2431G7C		
1568	20/05/2013	Note Book Computer-HP Pro Book 4540 S	81893	30000	Working Condition		Project Office-Islamabad	HP	741.64	2CE2431G6G		
1575	20/05/2013	Note Book Computer-HP Pro Book 4540 S	81893	30000	Working Condition		Project Office-Islamabad	HP	741.64	2CE2431G6B		
1587	7/6/2013	PABX Equipment - KX- TDE 100	81893	30079	Working Condition		Warehouse-Islamabad	Panasonic	1,240.23	2E8CC003905		
1589	20/06/2013	Fax Machine	81893	30000	Working Condition		Project Office-Islamabad	Panasonic	593.73	218FA001459		
1592	21/06/2013	Note Book Computer-HP Pro Book 4540 S	81893	30000	Working Condition		Project Office-Islamabad	HP	1,175.28	2CE3081GRB		
1593	14/06/2013	Scanner 7000 S2	81893	30000	Working Condition		Project Office-Islamabad	HP	1,329.53	CN31JC702C		
1594	21/06/2013	Computer Printer Ent 500 M 551N	81893	30000	Working Condition		Project Office-Islamabad	HP	982.44	CNBXD8V009		
1595	5/6/2013	Scanner 7000 S2	81893	30000	Working Condition		Project Office-Islamabad	HP	1,329.53	CN23NA703Q		
1661	10/8/2013	APC Smart-UPS for 6th Floor	81893	30000	Working Condition		Project Office-Islamabad	APC	4,462.52	PS1246130232		
Nil	3/29/2012	TOYOTA COROLLA (Model 2008)	00081893		Working Condition		Islamabad	Toyota	Nil	X-68-4057	Received from DGU	
Nil		Land Cruiser	00081893		Working Condition		Islamabad	Toyota	Nil	X-68-860	Received from DGU	
Nil		Prado	00081893		Working Condition		Islamabad	Toyota	Nil	X-68-3938	Received from DGU	
									TOTAL VALUE	64,369.32		

Signed by: signature

Name: James Littleton

Title: Chief Technical Advisor

Date:

Signed by: signature

Name: Tracy Vienings

Title: UNDP RR or DRR

Date:

21/3/14

Tracy Vienings

Certified by: signature

Name:

Title: Senior Partner

Name of the Audit Firm:

Date:

Mark Henderson
Mark Henderson
Partner
Moore Stephens LLP
22 July 2014

Annex 3: 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.**