



AUDIT

OF

UNDP PERU

**Supporting Peruvian Government to Chair the Twentieth Conference of Parties of the
United Nations Framework Convention on Climate Change (COP20) and the Tenth
Meeting of the Parties of the Kyoto Protocol (CMP10)
COP20-PERU-2014
(Directly Implemented Project No. 75011, Output No. 87130)**

Report No. 1535

Issue Date: 27 August 2015

**Report on the Audit of UNDP Peru
COP20-PERU-2014 (Project No. 75011, Output No. 87130)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), conducted from 15 to 26 June 2015 an audit of COP20-PERU-2014 (Project No. 75011, Output No. 87130) (the Project), which is directly implemented and managed by the UNDP Country Office in Peru (the Office). This was the first audit of the Project.

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 2014 and the accompanying Funds Utilization statement¹ as of 31 December 2014. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters), or where supporting documentation was not retained at the UNDP Country Office level. Furthermore, 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*		
Amount (in \$ '000)	Opinion	NFI** (in \$ '000)
75,147	Unqualified	185

*Expenditures recorded in the Combined Delivery Report were \$80,878,368. Excluded from the audit scope were expenditures processed and approved by other UNDP offices outside of the country (\$390,795). Also excluded were expenditures incurred at the "responsible party" level (\$5,340,222), which were subject to a separate audit conducted by external auditors that resulted in an unqualified opinion.

**Net Financial Impact: The amount represents expenditure incurred in 2015, which was recorded in the 2014 Combined Delivery Report. The auditors did not qualify their audit opinion, as the impact on the overall expenditure reported was minimal.

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.

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." This recommendation includes action to address expenses incurred in 2015, which were recorded in the 2014 Combined Delivery Report.

The recommendation aims to ensure the reliability and integrity of financial and operational information.

Management comments and action plan

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



Helge S. Ostveiten
Director
Office of Audit and Investigations

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
AUDIT REPORT

30 July 2015

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

**Supporting Peruvian Government to Chair the Twentieth
Conference of Parties of the United Nations Framework Convention
on Climate Change (COP 20) and the Tenth Meeting of the Parties
of the Kyoto Protocol (CMP10)
(COP20-PERU-2014)**

Project name:	COP20-PERU-2014
UNDP Country Office:	Peru
Atlas Project ID:	00075011
Atlas Output number:	00087130
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January to 31 December 2014

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EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of "Supporting Peruvian Government to Chair the Twentieth Conference of Parties of the United Nations Framework Convention on Climate Change (COP 20) and the Tenth Meeting of the Parties of the Kyoto Protocol (CMP10)" COP20-PERU-2014 (Project ID 00075011 and Output 00087130) (the project), directly implemented by UNDP Peru and The Ministry of Environment (MINAM) for the year ended 31 December 2014. 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	Not applicable
Statement of Cash Position	Not applicable

As a result of our audit, we have raised one audit finding with a net financial impact of \$ 185,477.00 as summarised below:

No.	Description	Priority	Net financial impact \$
1	Expenditure incurred in 2015 recorded in the 2014 CDR	Medium	185,447.00
Total			185,477.00



Mark Henderson
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30 July 2015

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 and 31 December 2014 and the funds utilization as at 31 December 2014 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 2014. This statement must include all assets available as at 31 December 2014 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 2014.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January and 31 December 2014. 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 the project "Supporting Peruvian Government to Chair the Twentieth Conference of Parties of the United Nations Framework Convention on Climate Change (COP 20) and the Tenth Meeting of the Parties of the Kyoto Protocol (CMP10) UNDP – (COP20-PERU-2014)"

Statement of Expenditure

Unqualified Opinion

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement totalling \$80,878,367.63 ("the statement") of the UNDP project "Supporting Peruvian Government to Chair the Twentieth Conference of Parties of the United Nations Framework Convention on Climate Change (COP 20) and the Tenth Meeting of the Parties of the Kyoto Protocol (CMP10)" (project ID 00075011) for the period from 1 January to 31 December 2014. CDR expenditure totalling \$5,731,017.20, comprised of expenses not processed or approved by UNDP Peru, was not within the scope of our audit.

Management is responsible for the preparation of the statement for "Supporting Peruvian Government to Chair the Twentieth Conference of Parties of the United Nations Framework Convention on Climate Change (COP 20) and the Tenth Meeting of the Parties of the Kyoto Protocol (CMP10)" 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 \$75,147,518.43 incurred by the project "Supporting Peruvian Government to Chair the Twentieth Conference of Parties of the United Nations Framework Convention on Climate Change (COP 20) and the Tenth Meeting of the Parties of the Kyoto Protocol (CMP10)" (project ID 00075011) for the period 1 January to 31 December 2014 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.



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30 July 2015

Independent Auditor's Report to UNDP - "Supporting Peruvian Government to Chair the Twentieth Conference of Parties of the United Nations Framework Convention on Climate Change (COP 20) and the Tenth Meeting of the Parties of the Kyoto Protocol (CMP10) UNDP – (COP20-PERU-2014)"

Statement of Assets and Equipment

We noted that the UNDP project (COP20-PERU-2014) had no assets or equipment and accordingly a Statement of Fixed Assets was not produced.

Independent Auditor's Report to UNDP - "Supporting Peruvian Government to Chair the Twentieth Conference of Parties of the United Nations Framework Convention on Climate Change (COP 20) and the Tenth Meeting of the Parties of the Kyoto Protocol (CMP10) UNDP – (COP20-PERU-2014)"

Statement of Cash Position

We noted that the UNDP project (COP20-PERU-2014) did not have a dedicated bank account for DIM project activities subject to audit (except for the Banco Nacional Account 0606800103, which was opened exclusively to make DSA payments) 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: Expenses incurred in 2015 recorded in the 2014 CDR
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Observation:

The project is due to finish on 31 December 2015 and therefore did not end during the period covered by the audit (between 1 January and 31 December 2014). We have noted some services which were received over a period extending beyond 31 December 2014, as follows:

- 1-** On 29 January 2014, UNDP and the Ministry of Environment (Ministerio de Ambiente) signed a Letter of Agreement, where UNDP would offer services for: a) procurement and hiring of individual consultants; b) procurement and hiring of project staff; c) procurement and hiring of purchase of goods and services; and d) technical assistance for a total of 12 months for the amount of \$343,000.00.

On 10 July 2014, an amendment was signed. This amendment stated that the period will be extended until 31 March 2015 and also included new budget lines, such as financial and administrative management and travel services. This added \$73,000.00 to the total fee, which arrived at \$416,000.00. We understand from the amendment that the \$73,000.00 increase was made to reflect the services relating to the first quarter of 2015. However, the amount of \$73,000 was nonetheless included as expenses in the 2014 CDR.

- 2-** According to the document "UN Agency to UN Agency Contribution Agreement" entitled "Technical assistance to the United Nations Development Programme - UNDP for technical observation and monitoring of the provision of Temporary Facilities of the COP 20 event", signed on 19 May 2014 between the UNDP Country Office and the UNOPS Operations Centre Peru, UNDP required specialized technical assistance from UNOPS to monitor all aspects related to the provision of temporary facilities, both architectural design and civil works relating to the project under audit. The total budget for this activity amounted to \$315,675. The agreement also stated that the recipient agency (UNOPS) will provide the contributing agency (UNDP) with financial reports, prepared in accordance with the recipient agency's financial regulations, rules and policies.

On 11 March 2015, UNDP received a financial report from UNOPS documenting the total expenses declared for the period ending 31 December 2014. This Financial Report is summarized below:

	Agreement	Transferred as of 31/12/14	Expenses as of 31/12/14	Available as of 31/12/14
	A	B	C	D = B - C
Direct Costs				
Administrative and professional staff	187.567	187.567	114.124	73.443
Operations & Logistics	57.287	26.612	16.653	9.959
Subtotal Direct Costs	244.854	214.179	130.777	83.402
Indirect costs	70.821	70.821	41.776	29.045
Total \$	315.675	285.000	172.553	112.447

The total of the amounts referred to in 1) and 2) is \$185,447.00. Whilst these amounts were paid by UNDP during 2014, their inclusion as expenditure in the 2014 CDR is misleading given the fact that the subsequent services were not rendered until 2015. We recognise that the issues raised in this finding relate to UNDP policies at the corporate level and cannot be addressed solely by the Peru country office.

Priority: Medium

Recommendation:

Under IPSAS, transactions should be recorded when goods or services are received and expenses are recognised on the basis of the goods or services received. We recommend that UNDP only recognise those expenses relating to goods or services received in the current period and that future expenditure is recognised when it is incurred.

Management comments:

A) According to UNDP rules and regulations and signed LOA, in order to contract any services or personnel and guarantee the other services (direct costs and technical assistance), UNDP needs to receive total financial availability to attend the requirement defined in signed LOA. That's why COP20 Project transferred the total amount (\$416k) during 2014 as per signed LOA.

UNDP LOA was signed in January 2014. First transfer of \$343,000 was done on 30 March 2014.

Amendment 1 to LOA was signed in July 2014. Worth noting that balance of \$73,000 transferred on 23 October 2014 to cover part of the operational support provided during July-December 2014 and the remainder for the period January-March 2015.

Even though this finding had a minimal impact on project financials, management of the CO agrees with the recommendation and will establish an internal mechanism to ensure correct recognition of accrued expenses per period for future projects.

B) The agreement signed between UNOPS and UNDP was for a total amount of \$315,675 and the schedule of payments agreed was:

1. \$190k – Upon signature of this agreement;
2. \$95k – at the end of phase I and before the start of phase II;
3. \$30,675 –after delivery of the project closure report – phase II.

As requested by UNOPs in letters # UNOPS/PER/120823-C and UNOPS/PER/121062-C, the transfers from COP20 Project to UNOPS Peruvian local office in the amount of \$190k and \$95k have been done through the ERP system (ATLAS) GLJE (General Ledger Journal Entry) # 5444288 and 5480643 respectively.

Even though this finding had a minimal impact on project financials, management of the CO agrees with the recommendation.



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30 July 2015

Annexes

Annex 1: Combined Delivery Report

Combined Delivery Report By Project

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UN Development Programme
Project ID: 00075011

On Criteria :

Project Unit : PER10
> Jan-Dec (2014)
Project ID: 00075011
Project Fund Code ALL
Project Dept. IDs : 80522
Project Outputs : ALL

Project ID : 00075011 COP 20	Period : Jan-Dec (2014)
Project # : 00087130 COP Prod doc formulado	Impl. Partner : 03834 PER-MINISTERIO DEL AMBIENTE
	Location : PNUD

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
II: 52201 (Peru - Central)				
11300 (Teaching Activities (PO))				
71405 -Service Contracts-Individuals	0.00	0.00	0.00	0.00
11300 Fund 11300	0.00	0.00	0.00	0.00
30000 (PROGRAMME COST SHARING)				
75105 -Facilities & Admin - Implement	0.00	0.00	0.00	0.00
30000 Fund 30000	0.00	0.00	0.00	0.00
30071 (Programme Cost Sharing GOV1)				
71615 -Daily Subsistence Allow-Inti	0.00	419.00	0.00	419.00
74210 -Printing and Publications	0.00	2,258.87	0.00	2,258.87
75105 -Facilities & Admin - Implement	0.00	107.11	0.00	107.11
30071 Fund 30071	0.00	2,784.98	0.00	2,784.98
52201 or Dept: 52201	0.00	2,784.98	0.00	2,784.98
52204 (Peru- Dem. Governance)				
30071 (Programme Cost Sharing GOV1)				
72130 -Svc Co-Transportation Services	0.00	0.00	0.00	0.00
72311 -Fuel, petroleum and other oils	0.00	0.00	0.00	0.00
72425 -Mobile Telephone Charges	0.00	253.23	0.00	253.23
72505 -Stationery & other Office Supp	0.00	0.00	0.00	0.00
74525 -Sundry	0.00	0.00	0.00	0.00
75105 -Facilities & Admin- Implement	0.00	10.13	0.00	10.13
30071 Fund 30071	0.00	263.36	0.00	263.36
52204 or Dept: 52204	0.00	263.36	0.00	263.36
52205 (Peru - Energy & Environment)				
11888 (Country Co-Financing CS)				
71205 -Inti Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
71605 -Travel Tickets-International	0.00	0.06	0.00	0.06
71615 -Daily Subsistence Allow-Inti	0.00	0.00	0.00	0.00



Combined Delivery Report By Project



UN Development Programme

Project ID: unglcdrp

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Project ID : 00075011 COP 20	Period : Jan-Dec (2014)
Project # : 00087130 COP Prodoc formulado	Impl. Partner : 03834 PER-MINISTERIO DEL AMBIENTE
	Location : PNUD

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71625 -Daily SubsistAllow-Mtg Partie	0.00	5,999.38	0.00	5,999.38
71635 -Travel - Other	0.00	0.00	0.00	0.00
72120 -Svc Co-Trade and Business Serv	0.00	80,000.00	0.00	80,000.00
72130 -Svc Co-Transportation Services	0.00	647.68	0.00	647.68
74220 -Translation Costs	0.00	0.00	0.00	0.00
74525 -Sundry	0.00	0.00	0.00	0.00
75105 -Facilities & Admin - Implement	0.00	3,331.93	0.00	3,331.93
75705 -Learning costs	0.00	-3,349.00	0.00	-3,349.00
76125 -Realized Loss	0.00	0.00	0.00	0.00
at Tr Fund 11888	0.00	86,630.05	0.00	86,630.05

1, ... 30000 (PROGRAMME COST SHARING)

71305 -Local Consult.-Sht Term-Tech	0.00	38,714.97	0.00	38,714.97
71505 - UN Volunteers-Stipend & Allow	0.00	15,633.76	0.00	15,633.76
71520 - UNV-Language Allowance	0.00	908.33	0.00	908.33
71535 - UNV-Medical Insurance	0.00	722.15	0.00	722.15
71540 - UNV-Global Charges	0.00	735.75	0.00	735.75
71541 - UNVs-Contribution to security	0.00	703.50	0.00	703.50
71550 - UNV-Resettlement Allowance	0.00	1,302.82	0.00	1,302.82
71590 - UNV Development Effectiveness	0.00	1,930.28	0.00	1,930.28
71605 -Travel Tickets-International	0.00	179,266.72	0.00	179,266.72
71610 -Travel Tickets-Local	0.00	56,374.45	0.00	56,374.45
71615 -Daily Subsistence Allow-Inti	0.00	11,035.50	0.00	11,035.50
71620 -Daily Subsistence Allow-Local	0.00	95,616.56	0.00	95,616.56
71625 -Daily Subsist Allow-Mtg Partie	0.00	45,865.00	0.00	45,865.00
71635 -Travel - Other	0.00	21,643.99	0.00	21,643.99
72105 - Svc Co-Construction & Engineer	0.00	57,343.69	0.00	57,343.69
72120 - Svc Co-Trade and Business Serv	0.00	563,680.60	0.00	563,680.60
72130 - Svc Co-Transportation Services	0.00	917.25	0.00	917.25
72135 - Svc Co-Communications Service	0.00	182,480.27	0.00	182,480.27
72215 - Transporation Equipment	0.00	30,202.56	0.00	30,202.56
72399 - Other Materials and Goods	0.00	3,786.28	0.00	3,786.28
72405 -Acquisition of Communic Equip	0.00	1,041.55	0.00	1,041.55
72510 -Publications	0.00	7,401.29	0.00	7,401.29
72715 -Hospitality Catering	0.00	69,245.50	0.00	69,245.50
73105 -Rent	0.00	61,062.12	0.00	61,062.12
74205 -Audio Visual Productions	0.00	17,382.22	0.00	17,382.22
74210 -Printing and Publications	0.00	42,070.84	0.00	42,070.84
74220 -Translation Costs	0.00	135,274.56	0.00	135,274.56
74225 -Other Media Costs	0.00	104,647.61	0.00	104,647.61
74525 -Sundry	0.00	5,217.32	0.00	5,217.32
74598 - Direct Project Costs - GOE	0.00	14,873.77	0.00	14,873.77
75105 -Facilities & Admin - Implement	0.00	156,362.18	0.00	156,362.18
75705 -Learning costs	0.00	155,333.17	0.00	155,333.17
75707 -Learning - subsistence allowan	0.00	-82.33	0.00	-82.33
75711 - TrnWrkshp&Conf- Stipends	0.00	32,200.18	0.00	32,200.18
76125 -Realized Loss	0.00	0.03	0.00	0.03
76135 -Realized Gain	0.00	-0.02	0.00	-0.02
al or Fund 30000	0.00	2,110,894.42	0.00	2,110,894.42

30071 (Programme Cost Sharing GOV1)



Combined Delivery Report By Project

UN Development Programme
unglcrp

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Project Id : 00075011 COP 20		Period :	Jan-Dec (2014)	
Project # : 00087130 COP Prodocol formulado		Impl. Partner :	03834 PER-MINISTERIO DEL AMBIENTE	
		Location :	PNUD	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71205 -Inti Consultants-Sht Term-Tech	0.00	34,926.25	0.00	34,926.25
71305 -Local Consult.-Sht Term-Tech	0.00	952,962.63	0.00	952,962.63
71310 -Local Consult-Short Term-Supp	0.00	2,688.90	0.00	2,688.90
71315 -LJCA Partner personel	0.00	994.60	0.00	994.60
71405 -Service Contracts-Individuals	0.00	351,071.17	0.00	351,071.17
71410 -MAIP Premium SC	0.00	1,546.35	0.00	1,546.35
71415 -Contribution to Security SC	0.00	13,916.36	0.00	13,916.36
71505 -UN Volunteers-Stipend & Allow	0.00	3,357.20	0.00	3,357.20
71520 - UNV-Language Allowance	0.00	193.50	0.00	193.50
71540 - UNV-Global Charges	0.00	156.80	0.00	156.80
71541 - UNVs-Contribution to security	0.00	151.10	0.00	151.10
71550 - UNV-Resettlement Allowance	0.00	279.80	0.00	279.80
71590 - UNV Development Effectiveness	0.00	398.70	0.00	398.70
71605 -Travel Tickets-International	0.00	171,494.55	0.00	171,494.55
71610 -Travel Tickets-Local	0.00	13,774.92	0.00	13,774.92
71615 -Daily Subsistence Allow-Inti	0.00	186,560.30	0.00	186,560.30
71620 -Daily Subsistence Allow-Local	0.00	20,001.83	0.00	20,001.83
71625 -Daily Subsist Allow-Mtg Partie	0.00	1,146,497.64	0.00	1,146,497.64
71635 -Travel - Other	0.00	3,091,107.34	0.00	3,091,107.34
72105 - Svc Co-Construction & Engineer	0.00	662,540.67	0.00	662,540.67
72120 - Svc Co-Trade and Business Serv	0.00	6,521,051.54	0.00	6,521,051.54
72130 - Svc Co-Transportation Services	0.00	2,034.84	0.00	2,034.84
72135 - Svc Co-Communications Service	0.00	523,162.32	0.00	523,162.32
72145 - Svc Co-Training and Educ Serv	0.00	28,799.25	0.00	28,799.25
72220 -Furniture	0.00	33,088.11	0.00	33,088.11
72310 - Minerals,Mining & Metal Prdcts	0.00	17.92	0.00	17.92
72311 -Fuel, petroleum and other oils	0.00	457.56	0.00	457.56
72330 - Medical Products	0.00	22,427.29	0.00	22,427.29
72399 -Other Materials and Goods	0.00	620,963.22	0.00	620,963.22
72401 -Prefab structure/other buildin	0.00	53,688,936.43	0.00	53,688,936.43
72405 -Acquisition of Communic Equip	0.00	108,897.54	0.00	108,897.54
72425 - Mobile Telephone Charges	0.00	13,983.87	0.00	13,983.87
72440 -Connectivity Charges	0.00	731.50	0.00	731.50
72505 -Stationery & other Office Supp	0.00	24,965.83	0.00	24,965.83
72510 -Publications	0.00	614.90	0.00	614.90
72715 -Hospitality Catering	0.00	6,126.69	0.00	6,126.69
72805 - Acquis of Computer Hardware	0.00	342.20	0.00	342.20
72810 -Acquis of Computer Software	0.00	4,072.89	0.00	4,072.89
72815 - Inform Technology Supplies	0.00	69,386.93	0.00	69,386.93
73105 -Rent	0.00	438,077.86	0.00	438,077.86
73107 -Rent- Meeting Rooms	0.00	21,057.00	0.00	21,057.00
73108 -Leased office equip and furnit	0.00	1,050.57	0.00	1,050.57
73110 -Custodial & Cleaning Services	0.00	34,477.37	0.00	34,477.37
73120 -Utilities	0.00	371.70	0.00	371.70
73125 - Common Services-Premises	0.00	12,744.00	0.00	12,744.00
73405 - Rental & Maint-Other Office Eq	0.00	47,711.69	0.00	47,711.69
74205 -Audio Visual Productions	0.00	1,200.69	0.00	1,200.69
74210 -Printing and Publications	0.00	121,070.18	0.00	121,070.18
74215 -Promotional Materials and Dist	0.00	4,358.79	0.00	4,358.79
74220 -Translation Costs	0.00	81,966.53	0.00	81,966.53
74225 - Other Media Costs	0.00	76,995.72	0.00	76,995.72
74310 -Contributions to JIU	0.00	11.47	0.00	11.47
74505 -Insurance	0.00	1,285.80	0.00	1,285.80



Combined Delivery Report By Project

UN Development Programme
9: unglcdrp

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Project Id : 00075011 COP 20		Period :	Jan-Dec (2014)	
Project # : 00087130 COP Prodoc formulado		Impl. Partner :	03834 PER-MINISTERIO DEL AMBIENTE	
		Location :	PNUD	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

74525 -Sundry	0.00	23,486.38	0.00	23,486.38
74598 -Direct Project Costs- GOE	0.00	73,000.00	0.00	73,000.00
74599 - UNDP cost recovery chrgs-Bills	0.00	628,000.00	0.00	628,000.00
75105 -Facilities &Admin -Implement	0.00	2,799,473.18	0.00	2,799,473.18
75705 - Learning costs	0.00	20,638.09	0.00	20,638.09
75711 - TrnWrkshp&Conf- Stipends	0.00	74,639.26	0.00	74,639.26
76125 -Realized Loss	0.00	3,253.21	0.00	3,253.21
76135 -Realized Gain	0.00	-468.46	0.00	-468.46

a >r Fund 30071 0.00 72,789,082.47 0.00 72,789,082.47

Id: 30079 (EUROPEAN COMMISSION)

71205 -Inti Consultants-Sht Term-Tech	0.00	27,825.63	0.00	27,825.63
71615 -Daily Subsistence Allow-Inti	0.00	2,008.50	0.00	2,008.50
72120 -Svc Co-Trade and Business Serv	0.00	5,473,399.97	0.00	5,473,399.97
75105 -Facilities & Admin - Implement	0.00	385,226.39	0.00	385,226.39

aiTor Fund 30079 0.00 5,888,460.49 0.00 5,888,460.49

a_pr Dept: 52205 0.00 80,875,067.43 0.00 80,875,067.43

It: 52250 (Peru-UN Sister Agency)

30071 (Programme Cost Sharing GOV1)

74210 -Printing and Publications	0.00	242.17	0.00	242.17
75105 -Facilities & Admin- Implement	0.00	9.69	0.00	9.69

arTor Fund 30071 0.00 251.86 0.00 251.86

& or Dept: 52250 0.00 251.86 0.00 251.86

a* &or Output : 00087130 0.00 80,878,367.63 0.00 80,878,367.63

Sub Total :	0.00	80,878,367.63	0.00	80,878,367.63
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VIZCARRA Y ASOCIADOS S. CIVIL DE R.L.



Justo Manrique Aragón

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Marla luisa Silva
Coordinadora Residente NNUU I.I.
Representante Residente PNUO a.J.

2-Q/q:1

ri"rBy: _____ Date: _____

ned By: _____ Date: _____

Mark Henderson
Partner
Moore Stephens LLP
30 July 2015

Combined Delivery Report By Project

UN Development Programme
Project: unglcdrp

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Selection Criteria:

Report Unit : PER10
> Jan-Dec (2014)
Selected Project Id : 00075011
Selected Fund Code : ALL
Selected Dept. IDs : 80522
Selected Outputs : ALL

Project Id : ALL	Period : Jan-Dec (2014)
Report # : ALL	Impl. Partner :
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
52201 - Peru - Central	0.00	2,784.98	0.00	2,784.98
52204 -Peru- Dem. Governance	0.00	263.36	0.00	263.36
52205 - Peru - Energy & Environment	0.00	80,875,067.43	0.00	80,875,067.43
52250 - Peru-UN Sister Agency	0.00	251.86	0.00	251.86

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UN Development Programme
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Funds Utilization

Selection Criteria :

Reporting Unit: PER10
Period: Jan-Dec (2014)
Selected Project Id: 00075011
Selected Fund Code: ALL
Selected Dept. IDs: 80522
Selected Outputs: ALL

Project/Award: 00075011 COP 20

Period: As at Dec 31, 2014

Input #	00087130	Impl. Partner :03834 PER-MINISTERIO DEL AMBIENTE	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			2,592,819.17

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.