

**UNITED NATIONS DEVELOPMENT PROGRAMME**  
**Office of Audit and Investigations**



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UNDP HAITI**

**Strengthening & Improvement of Tuberculosis**  
**(Directly Implemented Project No. 61399, Output No. 77761)**

**Report No. 1659**

**Issue Date: 10 August 2016**

**Report on the Audit of UNDP Haiti  
Strengthening & Improvement of Tuberculosis  
(Project No. 61399, Output No. 77761)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 16 to 31 May 2016, conducted an audit of Strengthening & Improvement of Tuberculosis (Project No. 61399, Output No. 77761) (the Project), which is directly implemented and managed by the UNDP Country Office in Haiti (the Office). OAI conducted an audit of the Office's Global Fund-related activities in 2015 and covered project expenditure from 1 October 2013 to 31 December 2014.

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 2015 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2015 as well as the Statement of Assets as of 31 December 2015. 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). In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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

**Audit results**

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

Project Expenditure*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
1,722	Unqualified	99	Unqualified

\* Expenditures recorded in the Combined Delivery Report were \$4,151,351. Excluded from the audit scope were transactions that relate to expenditures not processed or approved at the Office level (\$581,018). Also excluded were expenditures incurred at the "responsible party" level (\$1,847,884), which were subject to a separate audit conducted by external auditors that resulted in an unqualified opinion.

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

The audit did not result in any recommendations.

**Implementation status of previous OAI audit recommendations:** Report No. 1456, 30 July 2015

Total recommendations: 2

Implemented: 2



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

**UNITED NATIONS DEVELOPMENT PROGRAMME  
(UNDP)**

**AUDIT REPORT**

**9 August 2016**

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

**Strengthening & Improvement of Tuberculosis**

<b>Project name:</b>	<b>Strengthening &amp; Improvement of Tuberculosis</b>
<b>UNDP Country Office:</b>	<b>Haiti</b>
<b>Atlas Project ID:</b>	<b>00061399</b>
<b>Atlas Output number:</b>	<b>00077761</b>
<b>Auditor:</b>	<b>Moore Stephens LLP</b>
<b>Period subject to audit:</b>	<b>1 January to 31 December 2015</b>

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## EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of 'Strengthening & Improvement of Tuberculosis' (Project ID 00061399 and Output 0077761) ("the project"), directly implemented by UNDP Haiti for the year ended 31 December 2015. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations.

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

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

We did not raise any findings as a result of our audit.

This project was audited in the prior year as part of an audit of two Global Fund funded projects implemented by UNDP Haiti. This audit was carried out by UNDP OAI (report number 1456) and covered the period 1 October 2013 to 31 December 2014. The implementation status of the recommendations made in this report is shown in the table overleaf:

No.	Title	Summary of observation	Summary of recommendation	Recommendation implemented?
1	Long standing cash advances	Shortcomings in this area if not addressed increase the risks of booking ineligible expenditure, no-recovery of funds from sub-recipients and the Global Fund asking for funds to be reimbursed.	The Office should comply with the policy for granting cash advances.	We verified that the recommendations were implemented. Our audit did not uncover further instances of this observation.
2	Lack of adherence to financial closure deadline	The year-end closure deadline of 6 February 2015 to record expenses was not adhered to.	Financial management should be improved by <b>a)</b> adhering to the closure deadline <b>b)</b> speeding up the process of validating expenses <b>c)</b> ensuring that sub-recipients adhere to deadlines for submitting supporting documentation	We verified that the recommendations were implemented. Our audit did not uncover further instances of this observation.



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

9 August 2016

## 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 2015 and the funds utilization as at 31 December 2015 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 2015. This statement must include all assets available as at 31 December 2015 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 2015.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January and 31 December 2015. 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.

## Independent Auditor's Report to UNDP - Strengthening & Improvement of Tuberculosis

### Statement of Expenditure

### Unqualified Opinion

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement totalling \$ 4,151,350.85 ("the statement") of the UNDP project 00061399 'Strengthening & Improvement of Tuberculosis' for the period from 1 January to 31 December 2015. CDR expenditure totalling \$ 2,428,901.90, comprising government expenditure of \$ 1,847,883.50, and expenditure not processed or approved by UNDP Country Office\* of \$ 581,018.40, was not within the scope of our audit.

Management is responsible for the preparation of the statement for 'Strengthening & Improvement of Tuberculosis' 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 CDR and Funds Utilization statement presents fairly, in all material respects, the expenses of \$ 1,722,448.95 incurred by the project 'Strengthening & Improvement of Tuberculosis' for the period 1 January to 31 December 2015 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.



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
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9 August 2016

*\* This expenditure was incurred at HQ level and largely consisted of international payroll, international consultants, equipment, depreciation and medical products.*



## Independent Auditor's Report to UNDP - Strengthening & Improvement of Tuberculosis

### Statement of Assets and Equipment

### Unqualified Opinion

We have audited the accompanying Statement of Fixed Assets ('the statement') prepared for the UNDP project 00061399 'Strengthening & Improvement of Tuberculosis' as at 31 December 2015.

Management is responsible for the preparation of the statement 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 00061399 'Strengthening & Improvement of Tuberculosis' amounting to \$ 98,822.74 as at 31 December 2015 in accordance with UNDP accounting policies.



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

9 August 2016

## **Independent Auditor's Report to UNDP - Strengthening & Improvement of Tuberculosis**

### **Statement of Cash Position**

We noted that the UNDP project 'Strengthening & Improvement of Tuberculosis' did not have a dedicated bank account for DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.

## MANAGEMENT LETTER

We did not raise any findings as a result of our audit.



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

9 August 2016

## **Annexes**

**Annex 1:    Combined Delivery Report**



**Selection Criteria :**

Business Unit : HTI10  
Period : Jan-Dec (2015)  
Selected Project Id : 00061399  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00077761

Project Id : 00061399 Strengthening & Improvement of		Period :	Jan-Dec (2015)	
Output # : 00077761 StratégieTraitementTuberculose		Impl. Partner :	99999 UNDP	
		Location :	Haiti	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 50806 (Haiti - HIV/AIDS)

Fund : 30078 (Global Fund to fight AIDS Tube)

33003 - IPSAS adj for Fixed Assets	0.00	- 70,994.20	0.00	- 70,994.20
61305 - Salaries - IP Staff	0.00	61,733.43	0.00	61,733.43
61310 - Post Adjustment - IP Staff	0.00	26,865.56	0.00	26,865.56
62305 - Dependency Allowances-IP Staff	0.00	4,134.83	0.00	4,134.83
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	19,669.47	0.00	19,669.47
62315 - Contrib. to medical, social in	0.00	1,423.88	0.00	1,423.88
62320 - Mobility, Hardship, Non-remova	0.00	6,024.78	0.00	6,024.78
62340 - Annual Leave Expense - IP	0.00	2,442.25	0.00	2,442.25
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	11,814.54	0.00	11,814.54
63335 - Home Leave Trvl & Allow-IP Stf	0.00	4,100.79	0.00	4,100.79
63340 - Proc trips/Rest & Recup-IP Stf	0.00	912.00	0.00	912.00
63365 - Special Oper Living Allow-IP	0.00	33,339.59	0.00	33,339.59
63530 - Contribution to EOS Benefits	0.00	3,322.49	0.00	3,322.49
63535 - Contribution to Security	0.00	5,758.98	0.00	5,758.98
63540 - Contribution to Training	0.00	1,063.18	0.00	1,063.18
63545 - Contribution to ICT	0.00	1,329.02	0.00	1,329.02
63550 - Contributions to MAIP	0.00	354.41	0.00	354.41
63555 - Contribution to UN JFA	0.00	2,657.94	0.00	2,657.94
63560 - Contributions to Appendix D	0.00	265.79	0.00	265.79
64306 - Appointment-Ticket Costs	0.00	3,176.80	0.00	3,176.80
64307 - Appointment-Subsistence Allow	0.00	4,080.00	0.00	4,080.00
64308 - Appointments-Lump Sum	0.00	- 327.20	0.00	- 327.20
64309 - Appointment-Shipments	0.00	1,000.00	0.00	1,000.00
65115 - Contributions to ASHI Reserve	0.00	7,087.93	0.00	7,087.93
65135 - Payroll Mgt Cost Recovery ATLA	0.00	656.87	0.00	656.87
71205 - Intl Consultants-Sht Term-Tech	0.00	2,526.00	0.00	2,526.00
71305 - Local Consult.-Sht Term-Tech	0.00	18,707.89	0.00	18,707.89
71405 - Service Contracts-Individuals	63,609.57	183,414.31	0.00	247,023.88
71410 - MAIP Premium SC	0.00	642.66	0.00	642.66
71415 - Contribution to Security SC	0.00	10,443.76	0.00	10,443.76
71605 - Travel Tickets-International	0.00	11,453.85	0.00	11,453.85
71610 - Travel Tickets-Local	0.00	825.00	0.00	825.00
71615 - Daily Subsistence Allow-Intl	0.00	11,482.93	0.00	11,482.93
71620 - Daily Subsistence Allow-Local	337,930.19	18,384.48	0.00	356,314.67
71625 - Daily Subsist Allow-Mtg Partic	0.00	2,179.30	0.00	2,179.30
71635 - Travel - Other	6,650.02	694.33	0.00	7,344.35
71810 - Contractual Svcs-indiv ImpPtnr	1,025,360.97	555.21	0.00	1,025,916.18
72105 - Svc Co-Construction & Engineer	0.00	141,336.37	0.00	141,336.37
72120 - Svc Co-Trade and Business Serv	7,610.00	12,814.35	0.00	20,424.35
72125 - Svc Co-Studies & Research Serv	0.00	25,734.33	0.00	25,734.33
72135 - Svc Co-Communications Service	0.00	1,800.14	0.00	1,800.14
72160 - Svc Co-Education & Health Serv	42,458.72	0.00	0.00	42,458.72
72165 - Svc Co-Social Svcs, Social Sci	28,257.24	0.00	0.00	28,257.24
72210 - Machinery and Equipment	0.00	240,466.51	0.00	240,466.51





Project Id : 00061399 Strengthening & Improvement of		Period :	Jan-Dec (2015)	
Output # : 00077761 Stratégie Traitement Tuberculose		Impl. Partner :	99999 UNDP	
		Location :	Haiti	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72215 - Transporation Equipment	0.00	1,097.25	0.00	1,097.25
72220 - Furniture	0.00	7,134.62	0.00	7,134.62
72311 - Fuel, petroleum and other oils	0.00	3,301.38	0.00	3,301.38
72320 - Wood & Paper Products	0.00	0.00	0.00	0.00
72330 - Medical Products	0.00	723,786.51	0.00	723,786.51
72399 - Other Materials and Goods	0.00	637.32	0.00	637.32
72402 - Building Maintenance	0.00	1,244.39	0.00	1,244.39
72405 - Acquisition of Communic Equip	0.00	1,298.62	0.00	1,298.62
72425 - Mobile Telephone Charges	0.00	5,512.30	0.00	5,512.30
72430 - Postage and Pouch	0.00	175.27	0.00	175.27
72440 - Connectivity Charges	877.88	8,757.05	0.00	9,634.93
72505 - Stationery & other Office Supp	0.00	3,573.02	0.00	3,573.02
72715 - Hospitality Catering	0.00	262.67	0.00	262.67
72805 - Acquis of Computer Hardware	0.00	50.03	0.00	50.03
73104 - Leased Building	0.00	17,920.00	0.00	17,920.00
73106 - Leased premises alterations	0.00	261.06	0.00	261.06
73120 - Utilities	44,414.54	8,074.62	0.00	52,489.16
73125 - Common Services-Premises	0.00	9,897.49	0.00	9,897.49
73406 - Maintenance of Equipment	0.00	608.48	0.00	608.48
73410 - Maint, Oper of Transport Equip	34,505.01	6,806.61	0.00	41,311.62
73420 - Leased Vehicles	6,672.07	0.00	0.00	6,672.07
74110 - Audit Fees	0.00	35,956.94	0.00	35,956.94
74205 - Audio Visual Productions	0.00	1,035.00	0.00	1,035.00
74210 - Printing and Publications	0.00	7,107.17	0.00	7,107.17
74215 - Promotional Materials and Dist	12,888.60	0.00	0.00	12,888.60
74225 - Other Media Costs	0.00	28,162.00	0.00	28,162.00
74505 - Insurance	0.00	4,496.27	0.00	4,496.27
74510 - Bank Charges	- 620.15	18.00	0.00	- 602.15
74515 - Claims and Adjustments	0.00	16,998.08	0.00	16,998.08
74520 - Storage	0.00	60,000.00	0.00	60,000.00
74525 - Sundry	0.00	25.31	0.00	25.31
74696 - PP&E Expensed Items	0.00	43,264.62	0.00	43,264.62
74705 - Port Operation	0.00	72,871.29	0.00	72,871.29
74725 - Other L.T.S.H.	0.00	3,458.62	0.00	3,458.62
75105 - Facilities & Admin - Implement	0.00	267,962.71	0.00	267,962.71
75115 - Facilities & Admin - OH & Ind	0.00	99,508.69	0.00	99,508.69
75705 - Learning costs	49,716.83	17,756.84	0.00	67,473.67
75706 - Learning - ticket costs	0.00	1,583.20	0.00	1,583.20
75707 - Learning - subsistence allowan	15,591.12	1,521.60	0.00	17,112.72
75709 - Learning - training of counter	159,619.50	1,719.42	0.00	161,338.92
75710 - Participation of counterparts	0.00	960.36	0.00	960.36
75711 - TrnWrkshp&Conf - Stipends	0.00	511.09	0.00	511.09
76120 - Unrealized Loss	0.00	61,356.84	0.00	61,356.84
76125 - Realized Loss	0.00	1,017.40	0.00	1,017.40
76130 - Unrealized Gain	0.00	- 26,849.78	0.00	- 26,849.78
76135 - Realized Gain	0.00	- 9,872.50	0.00	- 9,872.50
77630 - Dep Exp Owned - ITC	0.00	330.99	0.00	330.99
77660 - Dep Exp Owned -Vehicle	0.00	7,972.05	0.00	7,972.05
77670 - Dep Exp-Hvy Mac & Equip	0.00	0.00	0.00	0.00
<b>Total for Fund 30078</b>	<b>1,835,542.11</b>	<b>2,314,625.45</b>	<b>0.00</b>	<b>4,150,167.56</b>
<b>Total for Dept : 50806</b>	<b>1,835,542.11</b>	<b>2,314,625.45</b>	<b>0.00</b>	<b>4,150,167.56</b>





Project Id : 00061399 Strengthening & Improvement of	Period :	Jan-Dec (2015)	
Output # : 00077761 Stratégie Traitement Tuberculose	Impl. Partner :	99999 UNDP	
	Location :	Haiti	
	Govt Exp	UNDP Exp	UN Agencies Exp
			Total Exp

Dept: 50808 (Haiti - Poverty Reduction)

Fund : 30078 (Global Fund to fight AIDS Tube)

71405 - Service Contracts-Individuals	0.00	1,050.53	0.00	1,050.53
71410 - MAIP Premium SC	0.00	3.21	0.00	3.21
71415 - Contribution to Security SC	0.00	52.14	0.00	52.14
75105 - Facilities & Admin - Implement	0.00	77.41	0.00	77.41

Total for Fund 30078	0.00	1,183.29	0.00	1,183.29
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Total for Dept : 50808	0.00	1,183.29	0.00	1,183.29
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Total for Output : 00077761	1,835,542.11	2,315,808.74	0.00	4,151,350.85
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Project Total :	1,835,542.11	2,315,808.74	0.00	4,151,350.85
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Mark Henderson  
Partner  
Moore Stephens LLP

09 August 2016

MOORE STEPHENS

Signed By : Sekou Bokary Bangoura, Coordinator a.i.

Date : 31 March 2016

Signed By : Martine Therer, DCD Programme

Date : 31 March 2016



UN  
DP

UN Development Programme

Report ID: unglcdrp

# Combined Delivery Report By Project

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Run Time: 04-03-2016 19:03:56

## Selection Criteria :

Business Unit : HTI10

Period : Jan-Dec (2015)

Selected Project Id : 00061399

Selected Fund Code : ALL

Selected Dept. IDs : ALL

Selected Outputs : 00077761

Project Id : ALL	Period : Jan-Dec (2015)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
50806 - Haiti - HIV/AIDS	1,835,542.11	2,314,625.45	0.00	4,150,167.56
50808 - Haiti - Poverty Reduction	0.00	1,183.29	0.00	1,183.29





**Funds Utilization**

**Selection Criteria :**

Business Unit : HT110  
Period : Jan-Dec (2015)  
Selected Project Id : 00061399  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00077761

Project/Award: 00061399 Strengthening & Improvement of

Period : As at Dec 31, 2015

Output #	00077761	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			147,356.59
Undepreciated Fixed Assets			63,165.58
Inventory			889,483.11
Prepayments			- 0.01
Commitments			608,964.03

**Annex 2: Statement of Assets and Equipment**



UNITED NATIONS DEVELOPMENT PROGRAMME  
Global Fund Project



HAITI

Fixed-assets Inventory >1000 USD  
Thursday, December 31, 2015

BUSINESS_ UNIT	OPERATING UNIT	ASSET_ID	PROFILE ID	SERIAL_ID	Plate	DESCRIPTION	LOCATION (physical)	CUSTODIAN NAME	ACQUISITION DATE	Quantity (should always be 1)	Acquisition Cost	Currency (Should Always be USD)	FUND_CODE	Implementing Agent	Donor	PROJECT_ID	DEPTID
HTI10	HTI	000000002127	MTRV4	JTEBD9FJ-90K005022	OI-02152	Toyota Land cruiser Prado	HTIPRGF001	Candio Joseph	July-11	1	49,731.59	USD	30078	001981	00327	00077761	50806
HTI10	HTI	000000002129	MTRV4	JTERB71J-500063270	OI-02246	Land Cruiser Hard Top, 3	HTIPRGF001	Fleurestal Ser	December-11	1	45,933.00	USD	30078	001981	00327	00077761	50806
HTI10	HTI	000000002130	ITC4	CNCCC4009S	000000002130	DIGITAL SENDER 9250C	HTIPRGF001	GF Office	June-11	1	2,551.00	USD	30078	001981	00327	00077761	50806
HTI10	HTI	000000001614	ITC13	0004F2EF58B4	000000001614	Audio Conferencing	HTIPRDLG	GF Office	April-13	0.33	607.15	USD	30078	001981	00327	00077761	50806
Total Value of Vehicles in USD as of December 31st, 2015												98,822.74					

Physical count performed by: \_\_\_\_\_ Adrienne Vilton

Title: \_\_\_\_\_ Administrative Assistant Signature: Adrienne Vilton Pierre Date: \_\_\_\_\_ 31/12/2015

Verified by: \_\_\_\_\_ Sekou Bokary Bangoura

Title: \_\_\_\_\_ Operation Manager Signature: [Signature] Date: \_\_\_\_\_ 31/12/2015

Approved by: \_\_\_\_\_ Safiou Eso Ouro Soni

Title: \_\_\_\_\_ Deputy Country Director (Signature: [Signature] Date: \_\_\_\_\_ 31/12/2016

Mark Henderson  
Partner  
Moore Stephens LLP

09 August 2016

MOORE STEPHENS

### **Annex 3:     Audit finding priority ratings**

The following categories of priorities are used:

<b>High (Critical)</b>	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.
<b>Medium (Important)</b>	Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences.
<b>Low</b>	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. <b>Therefore, low priority recommendations are not included in the audit report.</b>