

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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Resilient nations.*

AUDIT

OF

UNDP HAITI

Haiti: Scaling up the Response
(Directly Implemented Project No. 61483, Output No. 77895)

Report No. 1660

Issue Date: 10 August 2016

**Report on the Audit of Haiti
Haiti: Scaling up the Response
(Project No. 61483, Output No. 77895)
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 Haiti: Scaling up the Response (Project No. 61483, Output No. 77895) (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 statement¹ 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
6,349	Unqualified	161	Unqualified

* Expenditures recorded in the Combined Delivery Report were \$12,705,263. Excluded from the audit scope were transactions that relate to expenditures not processed or approved at the Office level (\$215,374). Also excluded were expenditures incurred at the "responsible party" level (\$6,141,222), which were subject to a separate audit conducted by external auditors that resulted in an unqualified opinion.

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.

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: 1

Partially implemented: 1 (The grant ended on 31 December 2015; therefore, no further follow-up actions will be taken).



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**

Haiti: Scaling up the Response

Project name: Haiti: Scaling up the Response

UNDP Country Office: Haiti

Atlas Project ID: 00061483

Atlas Output number: 00077895

Auditor: Moore Stephens LLP

Period subject to audit: 1 January to 31 December 2015

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EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of 'Haiti: Scaling up the Response' (Project ID 00061483 and Output 0077895) (the project), directly implemented by UNDP Haiti ('the Office') for the year ended 31 December 2015. 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
Statement of Cash Position	Not applicable

We have not raised 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 as follows:

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 a) adhering to the closure deadline b) speeding up the process of validating expenses c) ensuring that sub-recipients adhere to deadlines for submitting supporting documentation	We verified that recommendation a) was implemented. Regarding recommendation b) a low priority finding was raised concerning expenditure relating to 2014 expensed in 2015. Regarding recommendation c) a low priority finding was raised concerning financial weaknesses in drug purchase and management, due in part to the slow delivery of documents from a project partner. We consider the recommendations made in the prior year report to be partially implemented.



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.

AUDIT OPINIONS

Independent Auditor's Report to UNDP – Haiti: Scaling up the Response

Statement of Expenditure

Unqualified Opinion

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement totalling \$ 12,705,262.53 ("the statement") of the UNDP project 00061483 'Haiti: Scaling up the Response' for the period from 1 January to 31 December 2015. CDR expenditure totalling \$ 6,356,595.57, comprising of government expenditure of \$ 6,141,221.66 and expenditure not processed or approved by UNDP Country Office* of \$ 215,373.91, was not within the scope of our audit.

Management is responsible for the preparation of the statement for the Haiti: Scaling up the Response 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 \$ 6,348,666.96 incurred by the project Haiti: Scaling up the Response 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, equipment, drugs, depreciation and medical products.*

Independent Auditor's Report to UNDP – Haiti: Scaling up the Response

Statement of Assets and Equipment

Unqualified Opinion

We have audited the accompanying Statement of Fixed Assets ('the statement') prepared for the UNDP project 00061483 'Haiti: Scaling up the Response' 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 00061483 'Haiti: Scaling up the Response' amounting in total to \$ 160,778.42 as at 31 December 2015 in accordance with UNDP accounting policies.



Mark Henderson
Partner

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9 August 2016

Independent Auditor's Report to UNDP - Haiti: Scaling up the Response

Statement of Cash Position

We noted that the UNDP project 'Haiti: Scaling up the Response' did not have a dedicated bank account for DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.

MANAGEMENT LETTER

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



Mark Henderson
Partner

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9 August 2016

Annexes

Annex 1: Combined Delivery Report



Combined Delivery Report By Project

UN Development Programme

Report ID: unglodrp

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Run Time: 04-03-2016 19:03:12

Selection Criteria :

Business Unit : HTI10
 Period : Jan-Dec (2015)
 Selected Project Id : 00061483
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : 00077895

Project Id : 00061483 Haiti: Scaling up the Response		Period :	Jan-Dec (2015)	
Output # : 00077895 Haiti: Scaling up the Response		Impl. Partner :	99999 UNDP	
		Location :	Haiti	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 30806 (Burundi - HIV/AIDS)

Fund : 30078 (Global Fund to fight AIDS Tube)

76130 - Unrealized Gain	0.00	- 16.15	0.00	- 16.15
Total for Fund 30078	0.00	- 16.15	0.00	- 16.15
Total for Dept : 30806	0.00	- 16.15	0.00	- 16.15

Dept: 50806 (Haiti - HIV/AIDS)

Fund : 30078 (Global Fund to fight AIDS Tube)

33003 - IPSAS adj for Fixed Assets	0.00	- 65,956.88	0.00	- 65,956.88
61305 - Salaries - IP Staff	0.00	246,934.08	0.00	246,934.08
61310 - Post Adjustment - IP Staff	0.00	107,462.23	0.00	107,462.23
62305 - Dependency Allowances-IP Staff	0.00	16,538.80	0.00	16,538.80
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	78,677.78	0.00	78,677.78
62315 - Contrib. to medical, social in	0.00	5,695.68	0.00	5,695.68
62320 - Mobility, Hardship, Non-remova	0.00	24,099.43	0.00	24,099.43
62340 - Annual Leave Expense - IP	0.00	9,768.85	0.00	9,768.85
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	47,258.15	0.00	47,258.15
63335 - Home Leave Trvl & Allow-IP Stf	0.00	16,403.29	0.00	16,403.29
63340 - Proc trips/Rest & Recup-IP Stf	0.00	3,648.00	0.00	3,648.00
63365 - Special Oper Living Allow-IP	0.00	133,358.38	0.00	133,358.38
63530 - Contribution to EOS Benefits	0.00	13,289.82	0.00	13,289.82
63535 - Contribution to Security	0.00	23,035.74	0.00	23,035.74
63540 - Contribution to Training	0.00	4,252.70	0.00	4,252.70
63545 - Contribution to ICT	0.00	5,315.87	0.00	5,315.87
63550 - Contributions to MAIP	0.00	1,417.51	0.00	1,417.51
63555 - Contribution to UN JFA	0.00	10,631.92	0.00	10,631.92
63560 - Contributions to Appendix D	0.00	1,063.18	0.00	1,063.18
64306 - Appointment-Ticket Costs	0.00	12,707.20	0.00	12,707.20
64307 - Appointment-Subsistence Allow	0.00	16,320.00	0.00	16,320.00
64308 - Appointments-Lump Sum	0.00	- 1,308.82	0.00	- 1,308.82
64309 - Appointment-Shipments	0.00	4,000.00	0.00	4,000.00
65115 - Contributions to ASHI Reserve	0.00	28,351.66	0.00	28,351.66
65135 - Payroll Mgt Cost Recovery ATLA	0.00	2,626.51	0.00	2,626.51
71205 - Intl Consultants-Sht Term-Tech	0.00	4,874.00	0.00	4,874.00
71305 - Local Consult.-Sht Term-Tech	0.00	90,681.34	0.00	90,681.34
71405 - Service Contracts-Individuals	28,226.61	258,287.96	0.00	286,514.57
71410 - MAIP Premium SC	0.00	882.36	0.00	882.36
71415 - Contribution to Security SC	0.00	14,338.67	0.00	14,338.67
71605 - Travel Tickets-International	0.00	42,869.47	0.00	42,869.47
71610 - Travel Tickets-Local	330.34	550.00	0.00	880.34
71615 - Daily Subsistence Allow-Intl	0.00	11,926.04	0.00	11,926.04



Combined Delivery Report By Project

Project Id : 00061483 Haiti: Scaling up the Response		Period :	Jan-Dec (2015)	
Output # : 00077895 Haiti: Scaling up the Response		Impl. Partner :	99999 UNDP	
		Location :	Haiti	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71620 - Daily Subsistence Allow-Local	232,207.16	44,390.55	0.00	276,597.71
71625 - Daily Substist Allow-Mtg Partic	6,723.05	1,352.97	0.00	8,076.02
71630 - Shipment	600.00	0.00	0.00	600.00
71635 - Travel - Other	168,696.55	1,370.35	0.00	170,066.90
71810 - Contractual Svcs-indiv ImpPtnr	4,182,123.90	55,501.42	0.00	4,237,625.32
72105 - Svc Co-Construction & Engineer	0.00	191,420.39	0.00	191,420.39
72120 - Svc Co-Trade and Business Serv	3,000.00	138,159.36	0.00	141,159.36
72125 - Svc Co-Studies & Research Serv	60,771.05	54,910.01	0.00	115,681.06
72135 - Svc Co-Communications Service	0.00	134,128.01	0.00	134,128.01
72160 - Svc Co-Education & Health Serv	270,562.59	67,478.92	0.00	338,041.51
72165 - Svc Co-Social Svcs, Social Sci	15,000.00	0.00	0.00	15,000.00
72210 - Machinery and Equipment	0.00	886,838.96	0.00	886,838.96
72215 - Transporation Equipment	0.00	2,194.51	0.00	2,194.51
72220 - Furniture	0.00	465.46	0.00	465.46
72311 - Fuel, petroleum and other oils	0.00	6,603.73	0.00	6,603.73
72315 - Food & Textile Products	0.00	18,242.00	0.00	18,242.00
72325 - Chemical,Glass,NonMetallic Prd	0.00	3,966.75	0.00	3,966.75
72330 - Medical Products	0.00	286,720.90	0.00	286,720.90
72335 - Pharmaceutical Products	0.00	- 10,469.69	0.00	- 10,469.69
72342 - Contraceptives-Condoms	0.00	199,415.80	0.00	199,415.80
72360 - Anti-retroviral drugs (ARV)	0.00	1,119,616.62	0.00	1,119,616.62
72399 - Other Materials and Goods	0.00	9,260.15	0.00	9,260.15
72402 - Building Maintenance	0.00	2,489.31	0.00	2,489.31
72405 - Acquisition of Communic Equip	0.00	261.03	0.00	261.03
72425 - Mobile Telephone Charges	0.00	10,268.30	0.00	10,268.30
72430 - Postage and Pouch	0.00	350.57	0.00	350.57
72440 - Connectivity Charges	0.00	17,514.37	0.00	17,514.37
72445 - Common Services-Communications	0.00	2,537.00	0.00	2,537.00
72505 - Stationery & other Office Supp	0.00	12,647.77	0.00	12,647.77
72715 - Hospitality Catering	0.00	- 262.67	0.00	- 262.67
72805 - Acquis of Computer Hardware	0.00	200.13	0.00	200.13
73104 - Leased Building	0.00	33,130.83	0.00	33,130.83
73105 - Rent	7,031.57	0.00	0.00	7,031.57
73106 - Leased premises alterations	0.00	522.13	0.00	522.13
73107 - Rent - Meeting Rooms	0.00	4,783.72	0.00	4,783.72
73120 - Utilities	778,097.93	22,467.17	0.00	800,565.10
73125 - Common Services-Premises	3,370.67	20,739.45	0.00	24,110.12
73405 - Rental & Maint-Other Office Eq	41.97	0.00	0.00	41.97
73406 - Maintenance of Equipment	0.00	1,223.68	0.00	1,223.68
73410 - Maint, Oper of Transport Equip	5,969.60	10,742.84	0.00	16,712.44
74110 - Audit Fees	0.00	97,443.06	0.00	97,443.06
74115 - Legal Fees	0.00	180.55	0.00	180.55
74120 - Capacity Assessment	354.45	0.00	0.00	354.45
74205 - Audio Visual Productions	- 440.63	0.00	0.00	- 440.63
74210 - Printing and Publications	0.00	6,193.55	0.00	6,193.55
74215 - Promotional Materials and Dist	- 1,930.39	0.00	0.00	- 1,930.39
74225 - Other Media Costs	0.00	20,062.11	0.00	20,062.11
74505 - Insurance	0.00	9,345.06	0.00	9,345.06
74510 - Bank Charges	- 5,921.12	36.98	0.00	- 5,884.14
74515 - Claims and Adjustments	0.00	10,577.17	0.00	10,577.17
74520 - Storage	0.00	271,299.40	0.00	271,299.40
74525 - Sundry	- 20,121.40	1,011.42	0.00	- 19,109.98
74696 - PP&E Expensed Items	0.00	1,319.47	0.00	1,319.47
74705 - Port Operation	0.00	606,589.41	0.00	606,589.41



Combined Delivery Report By Project

Project Id : 00061483 Haiti: Scaling up the Response		Period :	Jan-Dec (2015)	
Output # : 00077895 Haiti: Scaling up the Response		Impl. Partner :	99999 UNDP	
		Location :	Haiti	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74720 - Distribution Cost	0.00	34,009.78	0.00	34,009.78
74725 - Other L.T.S.H.	0.00	60,720.34	0.00	60,720.34
75105 - Facilities & Admin - Implement	0.00	828,419.00	0.00	828,419.00
75115 - Facilities & Admin - OH & Ind	0.00	63,904.00	0.00	63,904.00
75705 - Learning costs	47,933.03	16,571.32	0.00	64,504.35
75707 - Learning - subsistence allowan	177,663.54	18,585.55	0.00	196,249.09
75709 - Learning - training of counter	111,120.59	0.00	0.00	111,120.59
75710 - Participation of counterparts	0.00	5,107.62	0.00	5,107.62
75711 - TrnWrkshp&Conf - Stipends	0.00	4,369.44	0.00	4,369.44
76110 - Foreign Exch Translation Loss	0.00	95.44	0.00	95.44
76120 - Unrealized Loss	0.00	173,990.80	0.00	173,990.80
76125 - Realized Loss	0.00	959.69	0.00	959.69
76130 - Unrealized Gain	0.00	- 113,073.65	0.00	- 113,073.65
76135 - Realized Gain	0.00	- 22,349.35	0.00	- 22,349.35
77630 - Dep Exp Owned - ITC	0.00	751.57	0.00	751.57
77660 - Dep Exp Owned -Vehicle	0.00	11,143.36	0.00	11,143.36
77670 - Dep Exp-Hvy Mac & Equip	0.00	687.65	0.00	687.65
Total for Fund 30078	6,071,411.06	6,629,134.46	0.00	12,700,545.52
Total for Dept : 50806	6,071,411.06	6,629,134.46	0.00	12,700,545.52
Dept: 50808 (Haiti - Poverty Reduction)				
Fund : 30078 (Global Fund to fight AIDS Tube)				
71405 - Service Contracts-Individuals	0.00	4,202.13	0.00	4,202.13
71410 - MAIP Premium SC	0.00	12.83	0.00	12.83
71415 - Contribution to Security SC	0.00	208.55	0.00	208.55
75105 - Facilities & Admin - Implement	0.00	309.65	0.00	309.65
Total for Fund 30078	0.00	4,733.16	0.00	4,733.16
Total for Dept : 50808	0.00	4,733.16	0.00	4,733.16
Total for Output : 00077895	6,071,411.06	6,633,851.47	0.00	12,705,262.53
Project Total :	6,071,411.06	6,633,851.47	0.00	12,705,262.53

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 19:03:13

Selection Criteria :

Business Unit : HT110

Period : Jan-Dec (2015)

Selected Project Id : 00061483

Selected Fund Code : ALL

Selected Dept. IDs : ALL

Selected Outputs : 00077895

Project Id : ALL	Period : Jan-Dec (2015)
Output # : ALL	Impl. Partner :
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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30806 - Burundi - HIV/AIDS

0.00

- 16.15

0.00

- 16.15

50806 - Haiti - HIV/AIDS

6,071,411.06

6,629,134.46

0.00

12,700,545.52

50808 - Haiti - Poverty Reduction

0.00

4,733.16

0.00

4,733.16



Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

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Run Time: 04-03-2016 19:03:16

Funds Utilization

Selection Criteria :

Business Unit : HTI10
Period : Jan-Dec (2015)
Selected Project Id : 00061483
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00077895

Project/Award: 00061483 Haiti: Scaling up the Response

Period : As at Dec 31, 2015

Output # 00077895 Impl. Partner :99999 UNDP

UNDP AMOUNT

Outstanding NEX advances	205,684.92
Undepreciated Fixed Assets	127,096.66
Inventory	2,596,632.02
Prepayments	539,234.39
Commitments	1,656,381.24

Annex 2: Statement of Assets and Equipment

UNITED NATIONS DEVELOPMENT PROGRAMME
Global Fund Project

Fixed-assets Inventory >1000 USD
12/31/2015

Physical count performed by: Adrienne Vilton

Title: Administrative Assistant

Signature: Holger Michael Villanueva Date: 31/12/2015

Verified by: _____ Sekou Bokary Bangoura

Title: _____ Operation Manager

Signature: _____ Date: 31/12/2015

Approved by: _____ Safiou Easo Ouro *Sefu*

Title: _____ Deputy Country Director (O)

Signature: _____ Date: 31/12/2015

Mark Henderson
Partner
Moore Stephens LLP

9 August 2016

MOORE STEPHENS

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.