



AUDIT

OF

UNDP PERU

**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)
(Directly Implemented Project No. 75011, Output No. 87130)**

Report No. 1664
Issue Date: 27 July 2016

**Report on the Audit of UNDP Peru
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 No. 75011, Output No. 87130)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 30 May to 10 June, 2016, conducted an 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) (Project No. 75011, Output No. 87130) (the Project), which is directly implemented and managed by the UNDP Country Office in Peru (the Office). The last audit of the Project was conducted by an external audit firm in 2015 and covered project expenditure from 1 January 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 2015 to 31 March 2016 and the accompanying Funds Utilization statement¹ as of 31 March 2016. 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). The audit did not cover the Statement of Assets and Statement of Cash Position as no assets were procured and no separate bank account was maintained, respectively, 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 \$ in millions)	Opinion
8.05	Unqualified

**Expenditures recorded in the Combined Delivery Report for both 2015 and 2016 (to 31 March) totaled \$8.51 million. Excluded from the audit scope were transactions that relate to expenditures not processed by the Office (\$0.18 million). Also excluded were expenditures incurred at the "responsible party" level (\$0.28 million), which were subject to a separate audit conducted by external auditors that resulted in an unqualified opinion.*

Key recommendations: Total = 3, high priority = 0

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 high (critical) priority recommendations. There are three medium (important) priority recommendations, 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." These recommendations include actions to address, (i) lapses in contract management, (ii) payments made without adequate invoices, and (iii) unrecovered payments of Value Added Tax.

The three recommendations aim to ensure: (a) the (reliability and integrity of financial and operational information (Recommendations 2 and 3), and (b) effectiveness and efficiency of operations (Recommendation 1).

Implementation status of previous OAI audit recommendations: Report No. 1535, 27 August 2015.

Total recommendations: 1

Implemented: 1

Management comments and action plan

The UN Resident Coordinator and UNDP Resident Representative accepted all of the three recommendations and are in the process of implementing them. 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**

21 July 2016

**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)’

UNDP Country Office:	Peru
Atlas Project ID:	00075011
Atlas Output number:	00087130
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January 2015 to 31 March 2016

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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)' (Project ID 00075011 and Output 00087130) (the project), directly implemented by UNDP Peru ('the Office') for the period from 1 January 2015 to 31 March 2016. 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 three audit findings with a no financial impact as summarised below:

No.	Description	Priority	Net financial impact \$
1	Contract management guidelines not followed	Medium	-
2	Payments made without adequate invoices	Medium	-
3	No attempt made to recover VAT incurred	Medium	-
Total			-

The project was audited in the prior year. The implementation status of the recommendation made is as follows:

No.	Title	Summary of observation	Summary of recommendation	Recommendation implemented?
1	Expenses incurred in 2015 recorded on the 2014 CDR	Services totalling \$ 185,447 paid in 2014 were recorded as expenditure even though services were not delivered until 2015.	Expenditure should not be recorded in the CDR until the relevant services have been delivered.	There have been no further instances of this observation during the current year. The recommendation is considered implemented.



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21 July 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 2015 and 31 March 2016 and the funds utilization as at 31 March 2016 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 March 2016. This statement must include all assets available as at 31 March 2016 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 March 2016.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January 2015 and 31 March 2016. 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 - '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)'

Statement of Expenditure

Unqualified Opinion

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement totalling \$8,517,060.90 ("the statement") of the UNDP project 00075011 '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)' for the period from 1 January 2015 to 31 March 2016. CDR expenditure totalling \$462,684.95, comprised of government expenditure of \$282,105.77 and payroll expenditure not processed or approved by UNDP Country Office Peru of \$180,579.18, was not within the scope of our audit.

Management is responsible for the preparation of the statement for the '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 \$8,054,375.95 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)' for the period 1 January 2015 to 31 March 2016 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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21 July 2016

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)'

Statement of Assets and Equipment

We noted that 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)' 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)'

Statement of Cash Position

We noted that 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)' did not have a dedicated bank account for DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.

MANAGEMENT LETTER

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

Finding n°: 1	Title: Contract management guidelines not followed
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Observation:

The UNDP Programme and Operations Policies and Procedures, Section Contract and Procurement, Sub-section Contract Management, states:

"Once a contract has been awarded and signed, contract management is the process, which ensures that all parties to the legally binding agreement fully meet their respective obligations as efficiently and effectively as possible. The contract management process allows a Business Unit to track and manage the clauses, terms, conditions, commitments and milestones throughout the life of its contracts to maximize business benefits and minimize associated risks. Contract management includes monitoring performance (i.e., quality standards, delivery), effecting acceptance and payment, initiating amendments and orderly resolution of any disputes that may arise in the overall process. Further, contract management ensures that all residual obligations, such as warranties, guarantees and after sales services and support are clearly defined in terms of responsibility, liability, procedures and timeframes."

However, we found instances where clauses set up in contracts were not followed:

- **Contractual conditions not specified**

We have noted for the contract CS-COP20/162/201 "Servicio de rehabilitación y mantenimiento sector VI/COP 20 de las canchas de tenis del campo deportivo del CGEPEN-San Borja" with the Vendor ID 14854, for a total value of local currency PEN1,603,030.40 (\$428,274.22), that terms and conditions related to payments were not specified.

- **Contract not denominated in currency of payment**

We have noted for the contract COP20/053/2014 signed on 17 September 2014 for \$26,400.00 for professional services, that the payments were registered in local currency (PEN) and then converted to US\$, generating a difference in the final US\$ amount due to the exchange rate conversion required.

Priority: Medium

Recommendation:

We recommend that the Office follows obligations set out in contracts, including those concerning terms and conditions requirements and the choice of contractual currency.

Management comments:

CO management agrees with the recommendation and will implement accordingly in future CO Support to NIM projects. It is worth noting that payment for COP20/053/2014 was made in PEN, due to the fact that the vendor did not have a \$ bank account, even though the contract was initially agreed in \$.

Finding n°: 2	Title: Payments made without adequate invoices
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Observation:

As stated in the Clause 3 "Price and Payment" of the contract with service providers, UNDP will make payments once the contractor's invoice has been received and accepted.

However, we noted some instances when the Office made payments with no legal/tax invoice:

- Voucher N° 323334, corresponding to a purchase order for hosting services from 7 September 2015 for the Vendor ID 32089, for a total of €17,856.20 (\$19,622.20). This amount was paid based on a pro-forma invoice of €14,284.96 (\$15,695.56) for payment of 80% of the total amount;
- Voucher N° 318698, corresponding to a purchase order from 25 June 2014 for vendor ID N° 30506, for a total of €14,993,799.51 (\$16,476,702.76) for assembly work, equipment and facilities for meetings and events in the International Conference of the Climate Change (COP 20). The document sent by the service provider amounting to \$870,328.84 did not have any tax identification numbers; and
- Voucher N° 325986: corresponding to a purchase order from 18 November 2015 for vendor ID N° 31909 for a total of €118,732.56 (\$130,475.34). This amount was paid based on an internal invoice from COPE 21 Le Bourget with ref. 11/2015.

Priority: Medium

Recommendation:

In order to comply with the requirements stated in the service contracts, the Office should not make payments until acceptable invoices have been presented. In cases where invoices are internal, pro-forma or lack tax identification, the supplier should be asked to supply a complete final invoice.

Management comments:

CO management agrees with the recommendation and will reinforce control procedures and approval mechanisms over payments in future CO support to NIM projects.

Finding n°: 3

Title: No attempt made to recover VAT incurred

Observation:

The UNDP Programme and Operations Policies and Procedures, Section 1.2 Taxes, states that:

"UNDP, as a subsidiary organ of the United Nations, is exempt from direct taxes such as income tax, and is entitled to reimbursement of indirect taxes, such as sales tax and VAT, on important purchases. This is derived from the Convention on the Privileges and Immunities of the United Nations, adopted by the General Assembly in 1946 (General Convention), Sections 7 and 8, respectively.

While in some countries, governments have provided an outright exemption to indirect taxes, in most countries, Business Units may be required to pay taxes and further seek reimbursement. Governments are required under the General Convention to provide a mode of reimbursement on important purchases. The policy of the United Nations, including UNDP, is that all of our purchases are "important", as they are recurring and necessary for UNDP to carry out its official activities.

Country offices should liaise with the Ministry of Foreign Affairs to ensure reimbursement. Any difficulties with respect to exemption from taxation or reimbursement of taxes should be addressed to the Director of OLPS."

The project is funded by government funds, UNDP, the European Union, the Norwegian Ministry of Foreign Affairs and the U.S. Department of State. We understand that VAT (IGV in Peru) can be recovered by the Office. Also, VAT is only an eligible cost for EU funding if it cannot be recovered. However, the project was not registered for VAT and no VAT recovery was sought on the basis that the project is mostly funded by government funds.

Priority: Medium

Recommendation:

By recovering VAT, more funds would be available for UNDP projects. We therefore recommend that all projects are registered for VAT and that all possibilities to recover VAT in future should be explored by the Office.

Management comments:

Reimbursement of VAT follows rules set by the Supreme Decree 36-94-EF* and guidelines set by the Peruvian Agency for International Cooperation (APCI)**.

However, CO management agrees with the recommendation and will explore possibilities to recover VAT in future development projects with national authorities.

* <http://www.apci.gob.pe/legal/archivos/DS036-1994.pdf>

** <http://www.apci.gob.pe/beneficios/beneficios.html>



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21 July 2016

Annexes

Annex 1: Combined Delivery Reports



Selection Criteria :

Business Unit : PER10
Period : Jan-Dec (2015)
Selected Project Id : 00075011
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00075011 COP 20	Period :	Jan-Dec (2015)		
Output # : 00087130 COP Prodod formulado	Impl. Partner :	03834 PER-MINISTERIO DEL AMBIENTE		
	Location :	PNUD		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 52201 (Peru - Central)

Fund : 30071 (Programme Cost Sharing GOV1)

72425 - Mobile Telephone Charges	0.00	506.43	0.00	506.43
75105 - Facilities & Admin - Implement	0.00	20.26	0.00	20.26
Total for Fund 30071	0.00	526.69	0.00	526.69
Total for Dept : 52201	0.00	526.69	0.00	526.69

Dept: 52205 (Peru - Energy & Environmnt)

Fund : 11888 (Country Co-Financing CS)

71610 - Travel Tickets-Local	0.00	0.00	0.00	0.00
71615 - Daily Subsistence Allow-Intl	0.00	4,085.30	0.00	4,085.30
71620 - Daily Subsistence Allow-Local	0.00	97.50	0.00	97.50
72105 - Svc Co-Construction & Engineer	0.00	1,230.61	0.00	1,230.61
72165 - Svc Co-Social Svcs, Social Sci	0.00	220,000.00	0.00	220,000.00
72220 - Furniture	0.00	768.00	0.00	768.00
72401 - Prefab structure/other buildin	0.00	1,066.42	0.00	1,066.42
72402 - Building Maintenance	0.00	56,321.24	0.00	56,321.24
72510 - Publications	0.00	6,931.77	0.00	6,931.77
72815 - Inform Technology Supplies	0.00	887.77	0.00	887.77
74205 - Audio Visual Productions	0.00	320.62	0.00	320.62
74525 - Sundry	0.00	10,000.00	0.00	10,000.00
75105 - Facilities & Admin - Implement	0.00	12,144.72	0.00	12,144.72
75705 - Learning costs	0.00	1,908.90	0.00	1,908.90
for Fund 11888	0.00	315,762.85	0.00	315,762.85

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	118,754.32	0.00	118,754.32
71505 - UN Volunteers-Stipend & Allow	0.00	4,636.53	0.00	4,636.53
71520 - UNV-Language Allowance	0.00	275.85	0.00	275.85
71535 - UNV-Medical Insurance	0.00	368.55	0.00	368.55
71540 - UNV-Global Charges	0.00	190.62	0.00	190.62
71541 - UNVs-Contribution to security	0.00	208.62	0.00	208.62
71550 - UNV-Resettlement Allowance	0.00	386.37	0.00	386.37
71590 - UNV Development Effectiveness	0.00	661.95	0.00	661.95
71605 - Travel Tickets-International	0.00	221,657.82	0.00	221,657.82
71610 - Travel Tickets-Local	0.00	25,791.67	0.00	25,791.67
71615 - Daily Subsistence Allow-Intl	0.00	154,270.66	0.00	154,270.66
71620 - Daily Subsistence Allow-Local	0.00	23,938.12	0.00	23,938.12
71625 - Daily Subsist Allow-Mtg Partic	0.00	36,255.03	0.00	36,255.03

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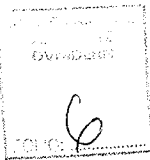
Combined Delivery Report By Project

Project Id : 00075011 COP 20	Period : Jan-Dec (2015)
Output # : 00087130 COP Prodoc formulado	Impl. Partner : 03834 PER-MINISTERIO DEL AMBIENTE
	Location : PNUD

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71635 - Travel - Other	0.00	- 126.60	0.00	- 126.60
71810 - Contractual Svcs-indiv ImpPtnr	0.00	0.00	0.00	0.00
72105 - Svc Co-Construction & Engineer	0.00	15,772.16	0.00	15,772.16
72120 - Svc Co-Trade and Business Serv	0.00	61.05	0.00	61.05
72130 - Svc Co-Transportation Services	0.00	261.21	0.00	261.21
72135 - Svc Co-Communications Service	0.00	523,842.70	0.00	523,842.70
72215 - Transporation Equipment	0.00	313.60	0.00	313.60
72305 - Agri & Forestry Products	0.00	680.99	0.00	680.99
72310 - Minerals, Mining & Metal Prdcts	0.00	- 92.20	0.00	- 92.20
72402 - Building Maintenance	0.00	371,082.32	0.00	371,082.32
72405 - Acquisition of Communic Equip	0.00	146.62	0.00	146.62
72425 - Mobile Telephone Charges	0.00	280.53	0.00	280.53
72440 - Connectivity Charges	0.00	544.59	0.00	544.59
72505 - Stationery & other Office Supp	0.00	482.07	0.00	482.07
72715 - Hospitality Catering	0.00	442.84	0.00	442.84
72805 - Acquis of Computer Hardware	0.00	1,015.47	0.00	1,015.47
72810 - Acquis of Computer Software	0.00	3,186.00	0.00	3,186.00
72815 - Inform Technology Supplies	0.00	8,337.36	0.00	8,337.36
73110 - Custodial & Cleaning Services	0.00	247.81	0.00	247.81
73405 - Rental & Maint-Other Office Eq	0.00	575.26	0.00	575.26
74205 - Audio Visual Productions	0.00	2,152.58	0.00	2,152.58
74210 - Printing and Publications	0.00	27,400.95	0.00	27,400.95
74215 - Promotional Materials and Dist	0.00	9,551.52	0.00	9,551.52
74220 - Translation Costs	0.00	10,695.04	0.00	10,695.04
74225 - Other Media Costs	0.00	11,567.67	0.00	11,567.67
74510 - Bank Charges	0.00	11.79	0.00	11.79
74525 - Sundry	0.00	6,536.70	0.00	6,536.70
74725 - Other L.T.S.H.	0.00	4,595.73	0.00	4,595.73
75105 - Facilities & Admin - Implement	0.00	132,092.61	0.00	132,092.61
75705 - Learning costs	0.00	212,933.13	0.00	212,933.13
75708 - Learning - subcontracts	0.00	2,603.50	0.00	2,603.50
75711 - TrnWrkshp&Conf - Stipends	0.00	301.34	0.00	301.34
76135 - Realized Gain	0.00	- 14.21	0.00	- 14.21
Total for Fund 30000	0.00	1,934,878.24	0.00	1,934,878.24
Fund : 30071 (Programme Cost Sharing GOV1)				
61205 - Salaries - GS Staff	0.00	4,162.90	0.00	4,162.90
71305 - Local Consult.-Sht Term-Tech	0.00	812,967.53	0.00	812,967.53
71310 - Local Consult.-Short Term-Supp	0.00	27,543.51	0.00	27,543.51
71405 - Service Contracts-Individuals	0.00	157,154.27	0.00	157,154.27
71410 - MAIP Premium SC	0.00	537.59	0.00	537.59
71415 - Contribution to Security SC	0.00	6,047.86	0.00	6,047.86
71605 - Travel Tickets-International	0.00	44,497.54	0.00	44,497.54
71610 - Travel Tickets-Local	0.00	12,096.92	0.00	12,096.92
71615 - Daily Subsistence Allow-Intl	0.00	46,229.50	0.00	46,229.50
71620 - Daily Subsistence Allow-Local	0.00	54,866.69	0.00	54,866.69
71625 - Daily Subsist Allow-Mtg Partic	0.00	2,228.89	0.00	2,228.89
71635 - Travel - Other	0.00	311.54	0.00	311.54
71810 - Contractual Svcs-indiv ImpPtnr	0.00	0.00	0.00	0.00
72105 - Svc Co-Construction & Engineer	0.00	1,218,486.61	0.00	1,218,486.61
72120 - Svc Co-Trade and Business Serv	0.00	4,455.63	0.00	4,455.63
72130 - Svc Co-Transportation Services	0.00	4,252.79	0.00	4,252.79



Combined Delivery Report By Project



Project Id : 00075011 COP 20	Period :	Jan-Dec (2015)		
Output # : 00087130 COP.Prodoc formulado	Impl. Partner :	03834 PER-MINISTERIO DEL AMBIENTE		
	Location :	PNUD		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

72135 - Svc Co-Communications Service	0.00	160,402.32	0.00	160,402.32
72220 - Furniture	0.00	181.10	0.00	181.10
72305 - Agri & Forestry Products	0.00	5,983.24	0.00	5,983.24
72310 - Minerals,Mining & Metal Prdcts	0.00	1,712.30	0.00	1,712.30
72311 - Fuel, petroleum and other oils	0.00	542.63	0.00	542.63
72330 - Medical Products	0.00	- 335.01	0.00	- 335.01
72399 - Other Materials and Goods	0.00	8,152.81	0.00	8,152.81
72401 - Prefab structure/other buildin	0.00	17,575.65	0.00	17,575.65
72402 - Building Maintenance	0.00	1,540,076.38	0.00	1,540,076.38
72405 - Acquisition of Communic Equip	0.00	2,894.14	0.00	2,894.14
72410 - Acquisition of Audio Visual Eq	0.00	- 164.97	0.00	- 164.97
72415 - Courier Charges	0.00	52.36	0.00	52.36
72425 - Mobile Telephone Charges	0.00	8,650.12	0.00	8,650.12
72440 - Connectivity Charges	0.00	81.98	0.00	81.98
72505 - Stationery & other Office Supp	0.00	17,348.41	0.00	17,348.41
72510 - Publications	0.00	2,008.09	0.00	2,008.09
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	88.53	0.00	88.53
73105 - Rent	0.00	2,582.05	0.00	2,582.05
73107 - Rent - Meeting Rooms	0.00	106,269.74	0.00	106,269.74
73110 - Custodial & Cleaning Services	0.00	- 172.42	0.00	- 172.42
73120 - Utilities	0.00	5,346.03	0.00	5,346.03
73216 - Construction Cost	0.00	182,824.06	0.00	182,824.06
73305 - Maint & Licensing of Hardware	0.00	788.17	0.00	788.17
73405 - Rental & Maint-Other Office Eq	0.00	5,850.35	0.00	5,850.35
74110 - Audit Fees	0.00	36,241.33	0.00	36,241.33
74205 - Audio Visual Productions	0.00	6,193.35	0.00	6,193.35
74210 - Printing and Publications	0.00	94,853.58	0.00	94,853.58
74215 - Promotional Materials and Dist	0.00	18,010.57	0.00	18,010.57
74220 - Translation Costs	0.00	36,741.62	0.00	36,741.62
74225 - Other Media Costs	0.00	386,991.87	0.00	386,991.87
74510 - Bank Charges	0.00	0.00	0.00	0.00
74520 - Storage	0.00	536.94	0.00	536.94
74525 - Sundry	0.00	11,961.51	0.00	11,961.51
74599 - UNDP cost recovery chrgs-Bills	0.00	342,243.00	0.00	342,243.00
74725 - Other L.T.S.H.	0.00	26,078.73	0.00	26,078.73
75105 - Facilities & Admin - Implement	0.00	224,165.12	0.00	224,165.12
75705 - Learning costs	0.00	183,185.18	0.00	183,185.18
75711 - TrnWrkshp&Conf - Stipends	0.00	- 3,486.92	0.00	- 3,486.92
76125 - Realized Loss	0.00	6.95	0.00	6.95
76135 - Realized Gain	0.00	- 41.82	0.00	- 41.82
Total for Fund 30071	0.00	5,828,258.84	0.00	5,828,258.84
Fund : 30079 (EUROPEAN COMMISSION)				
71205 - Intl Consultants-Sht Term-Tech	0.00	14,000.00	0.00	14,000.00
71625 - Daily Subsist Allow-Mtg Partic	0.00	1,475.50	0.00	1,475.50
74210 - Printing and Publications	0.00	130.12	0.00	130.12
75105 - Facilities & Admin - Implement	0.00	1,311.88	0.00	1,311.88
75705 - Learning costs	0.00	3,135.36	0.00	3,135.36
Total for Fund 30079	0.00	20,052.86	0.00	20,052.86



Combined Delivery Report By Project

Project Id : 00075011 COP 20	Period :	Jan-Dec (2015)		
Output # : 00087130 COP Prodoc formulado	Impl. Partner :	03834 PER-MINISTERIO DEL AMBIENTE		
	Location :	PNUD		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Dept : 52205	0.00	8,098,952.79	0.00	8,098,952.79
Total for Output : 00087130	0.00	8,099,479.48	0.00	8,099,479.48

Project Total :	0.00	8,099,479.48	0.00	8,099,479.48
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Mark Henderson
Partner
Moore Stephens LLP

21 July 2016

MOORE STEPHENS



María del Carmen Sacasa
REPRESENTANTE RESIDENTE

loay

Signed By : _____ Date : _____

Signed By : _____ Date : _____

GABRIEL QUIJANDRIA ACOSTA
Director Nacional | Project ID 00087130
COP 20
MINISTERIO DEL AMBIENTE

02 MAR 2016



Combined Delivery Report By Project



UNDP UN Development Programme
Report ID: unglcdrp

Page 5 of 6
Run Time: 23-02-2016 21:02:36

Selection Criteria :

Business Unit : PER10
Period : Jan-Dec (2015)
Selected Project Id : 00075011
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : ALL	Period : Jan-Dec (2015)	Impl. Partner : Location :			
Output # : ALL		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
52201 - Peru - Central		0.00	526.69	0.00	526.69
52205 - Peru - Energy & Envirnmnt		0.00	8,098,952.79	0.00	8,098,952.79

3



Funds Utilization

Selection Criteria :

Business Unit : PER10
Period : Jan-Dec (2015)
Selected Project Id : 00075011
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00075011 COP 20 Period : As at Dec 31, 2015

Output #	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		0.00



Selection Criteria :

Business Unit : PER10
Period : Jan-March (2016)
Selected Project Id : 00075011
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00075011 COP 20	Period :	Jan-March (2016)		
Output # : 00087130 COP Prodoc formulado	Impl. Partner :	03834 PER-MINISTERIO DEL AMBIENTE		
	Location :	PNUD		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 52205 (Peru - Energy & Envrnmnt)

Fund : 11888 (Country Co-Financing CS)

71305 - Local Consult.-Sht Term-Tech	0.00	268.14	0.00	268.14
72130 - Svc Co-Transportation Services	0.00	27.84	0.00	27.84
72310 - Minerals,Mining & Metal Prdcts	0.00	203.77	0.00	203.77
72402 - Building Maintenance	0.00	25,378.38	0.00	25,378.38
72415 - Courier Charges	0.00	2,530.39	0.00	2,530.39
72510 - Publications	0.00	11,452.59	0.00	11,452.59
73305 - Maint & Licensing of Hardware	0.00	99.55	0.00	99.55
74205 - Audio Visual Productions	0.00	6,933.86	0.00	6,933.86
74210 - Printing and Publications	0.00	20,013.58	0.00	20,013.58
74220 - Translation Costs	0.00	702.42	0.00	702.42
74225 - Other Media Costs	0.00	8,265.87	0.00	8,265.87
74510 - Bank Charges	0.00	60.60	0.00	60.60
74525 - Sundry	0.00	-10,317.28	0.00	-10,317.28

Total for Fund 11888 0.00 65,619.71 0.00 65,619.71

Fund : 30000 (PROGRAMME COST SHARING)

72402 - Building Maintenance	0.00	-12,131.38	0.00	-12,131.38
75105 - Facilities & Admin - Implement	0.00	12,131.38	0.00	12,131.38

Total for Fund 30000 0.00 0.00 0.00 0.00

Fund : 30071 (Programme Cost Sharing GOV1)

71305 - Local Consult.-Sht Term-Tech	0.00	69,020.98	0.00	69,020.98
71310 - Local Consult.-Short Term-Supp	0.00	490.58	0.00	490.58
71405 - Service Contracts-Individuals	0.00	10,087.89	0.00	10,087.89
71410 - MAIP Premium SC	0.00	22.01	0.00	22.01
71415 - Contribution to Security SC	0.00	374.38	0.00	374.38
72105 - Svc Co-Construction & Engineer	0.00	15,963.64	0.00	15,963.64
72310 - Minerals,Mining & Metal Prdcts	0.00	424.07	0.00	424.07
72399 - Other Materials and Goods	0.00	5,735.45	0.00	5,735.45
72402 - Building Maintenance	0.00	87,808.71	0.00	87,808.71
72405 - Acquisition of Communic Equip	0.00	23,118.44	0.00	23,118.44
72440 - Connectivity Charges	0.00	2,823.05	0.00	2,823.05
72505 - Stationery & other Office Supp	0.00	9,357.18	0.00	9,357.18
72510 - Publications	0.00	11,217.30	0.00	11,217.30
73105 - Rent	0.00	663.66	0.00	663.66
73216 - Construction Cost	0.00	13,943.12	0.00	13,943.12
73405 - Rental & Maint-Other Office Eq	0.00	182.85	0.00	182.85
74210 - Printing and Publications	0.00	56,240.83	0.00	56,240.83
74215 - Promotional Materials and Dist	0.00	5,716.69	0.00	5,716.69
74220 - Translation Costs	0.00	0.00	0.00	0.00

Combined Delivery Report By Project

UN
Development
Programme

Report ID: unglcdrp

Page 2 of 4
Run Time: 13-05-2016 20:05:13

Project id : 00075011 COP 20	Period :	Jan-March (2016)		
Output # : 00087130 COP Produc formulado	Impl. Partner :	03834 PER-MINISTERIO DEL AMBIENTE		
	Location :	PNUD		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

74225 - Other Media Costs	0.00	6,498.33	0.00	6,498.33
74510 - Bank Charges	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	1,959.70	0.00	1,959.70
74599 - UNDP cost recovery chrga-Bills	0.00	25,000.00	0.00	25,000.00
75705 - Learning costs	0.00	5,312.85	0.00	5,312.85
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30071	0.00	351,961.71	0.00	351,961.71
Total for Dept : 52205	0.00	417,581.42	0.00	417,581.42
Total for Output : 00087130	0.00	417,581.42	0.00	417,581.42
Project Total :	0.00	417,581.42	0.00	417,581.42



Mark Henderson
Partner
Moore Stephens LLP

21 July 2016



MOORE STEPHENS

Signed By : _____ Date : _____
 Signed By : _____ Date : _____

GABRIEL QUILANDRIA ACOSTA
 Viceministro de Desarrollo Estratégico
 de los Recursos Naturales
 MINISTERIO DEL AMBIENTE



Combined Delivery Report By Project

Selection Criteria :

Business Unit : PER10
Period : Jan-March (2016)
Selected Project Id : 00076011
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : ALL	Period : Jan-March (2016)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
52205 - Peru - Energy & Environmnt	0.00	417,581.42	0.00	417,581.42



Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

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Run Time: 13-05-2016 20:05:17

Funds Utilization

Selection Criteria :

Business Unit : PER10
Period : Jan-March (2016)
Selected Project Id : 00076011
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00075011 COP 20

Period : As at Mar 31, 2016

Output #	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			58,504.90

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. |