



AUDIT

OF

UNDP IRAQ

IRAQ CRISIS RESPONSE AND RESILIENCE PROGRAMME
(Directly Implemented Project No. 85156, Output No. 100018)

Report No. 1791
Issue Date: 2 August 2017

**Report on the Audit of UNDP Iraq
Iraq Crisis Response and Resilience Programme
(Project No. 85156, Output No.100018)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 4 to 19 June 2017, conducted an audit of Iraq Crisis Response and Resilience Programme, Project No. 85156, Output No. 100018 (the Project), which is directly implemented and managed by the UNDP Country Office in Iraq (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 2016 and the accompanying Funds Utilization statement¹ as of 31 December 2016 as well as Statement of Assets as of 31 December 2016. 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
4,236	Unqualified	3	Unqualified

The audit did not result in any recommendations.



Helge S. Osttveiten
Director
Office of Audit and Investigations

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

**UNITED NATIONS DEVELOPMENT PROGRAMME
(UNDP)**

FINAL AUDIT REPORT

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

**IRAQ CRISIS RESPONSE AND RESILIENCE
PROGRAMME**

UNDP Country Office:	Iraq
Atlas Project ID:	00085156
Atlas Output ID:	00100018
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January to 31 December 2016

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EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of Iraq Crisis Response and Resilience Programme (Project ID 00085156 – Output ID 00100018) ('the project'), directly implemented by UNDP Iraq ('the office') for the year ended 31 December 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	Unmodified
Statement of Assets and Equipment	Unmodified
Statement of Cash Position	Not applicable

As a result of our audit, we have not raised any audit findings.

The output ID 100018 "Iraq Crisis Response and Resilience Programme" was not audited in the prior year.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

24 July 2017

MOORE STEPHENS

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 2016 and the funds utilization as at 31 December 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 December 2016. This statement must include all assets available as at 31 December 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 December 2016. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.

The Financial Audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series.

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

Independent Auditor's Report to UNDP - Iraq Crisis Response and Resilience Programme

Statement of Expenditure

To the Director of the Office of Audit and Investigations United Nations Development Programme

Unmodified Opinion

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement totalling \$ 4,236,286.12 ("the statement") of the UNDP project ID 00085156 – output ID 100018 'Iraq Crisis Response and Resilience Programme' for the period from 1 January to 31 December 2016.

In our opinion, the attached Combined Delivery Report (CDR) and Funds Utilization statement presents fairly, in all material respects, the expenses of \$ 4,236,286.12 incurred by the project for the period 1 January to 31 December 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities for the audit of the Statement of Expenditure' section of this report.

We are independent of UNDP in accordance with the IESBA Code of Ethics for Professional Accountants. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

UNDP project management is responsible for the preparation of the Statement and other financial records for the project's activities and for such internal control as management determines is necessary to enable the preparation of the Statement to be free from material misstatement, whether due to fraud or error.

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the Statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting

from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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.

We communicate with UNDP project management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

24 July 2017

MOORE STEPHENS

Independent Auditor's Report to UNDP - Iraq Crisis Response and Resilience Programme

Statement of Assets and Equipment

To the Director of the Office of Audit and Investigations United Nations Development Programme

Unmodified Opinion

We have audited the accompanying Statement of Assets and Equipment ('the statement') of the UNDP project ID 00085156 – output ID 100018 'Iraq Crisis Response and Resilience Programme' as at 31 December 2016.

In our opinion, the attached Statement of Assets and Equipment presents fairly, in all material respects, the balance of inventory of the UNDP project 'Iraq Crisis Response and Resilience Programme' amounting to \$3,200 as at 31 December 2016 in accordance with UNDP accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities for the audit of the Statement of Assets' section of this report.

We are independent of UNDP in accordance with the IESBA Code of Ethics for Professional Accountants. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

UNDP project management is responsible for the preparation of the Statement and other financial records for the project's activities and for such internal control as management determines is necessary to enable the preparation of the Statement to be free from material misstatement, whether due to fraud or error.

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Our objectives are to obtain reasonable assurance about whether the Statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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- Obtain an understanding of internal control relevant to the audit 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.

We communicate with UNDP project management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

24 July 2017

MOORE STEPHENS

Independent Auditor's Report to UNDP - Iraq Crisis Response and Resilience Programme

Statement of Cash Position

We noted that the UNDP output ID 100018 'Iraq Crisis Response and Resilience Programme' 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

As a result of our audit, we have not raised any audit findings.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

24 July 2017

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Annexes

Annex 1: Combined Delivery Report



UN Development Programme
Report ID: ungfedrp

Global Fund Financial Report By Project

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Run Time: 23-02-2017 09:02:46

Part A: Expenses

Selection Criteria:

Business Unit: IRQ10
Period: Jan-Dec (2016)
Selected Project Id: 00085156
Selected Fund Code: ALL
Selected Dept. IDs: ALL
Selected Outputs: 00100018

Project Id: 00085156 ICRRP
Output #: 00100018 ICRRP-JapanFY2015

Period: Jan-Dec (2016)
Impl. Partner: 99999 UNDP
Location:

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept: 45001 (Iraq - Central)				
Fund: 32045 (JPN-Partnership Devt. Pgm. PCF)				
61305 - Salaries - IP Staff	0.00	22,127.49	0.00	22,127.49
61310 - Post Adjustment - IP Staff	0.00	9,581.22	0.00	9,581.22
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	7,501.65	0.00	7,501.65
62315 - Contrib to medical, social in	0.00	71.55	0.00	71.55
62320 - Mobility, Hardship, Non-remova	0.00	7,114.05	0.00	7,114.05
62330 - Rental Supplements - IP Staff	0.00	45,570.00	0.00	45,570.00
62340 - Annual Leave Expense - IP	0.00	3,644.67	0.00	3,644.67
63340 - Proc trips/Rest & Recup-IP Stf	0.00	3,000.00	0.00	3,000.00
63360 - Medical Exams(incl Pre-empl)	0.00	252.30	0.00	252.30
63365 - Special Oper Living Allow-IP	0.00	1,875.00	0.00	1,875.00
63530 - Contribution to EOS Benefits	0.00	1,189.08	0.00	1,189.08
63535 - Contribution to Security	0.00	1,981.80	0.00	1,981.80
63540 - Contribution to Training	0.00	380.49	0.00	380.49
63545 - Contribution to ICT	0.00	475.62	0.00	475.62
63550 - Contributions to MAIP	0.00	79.26	0.00	79.26
63555 - Contribution to UN JFA	0.00	1,030.53	0.00	1,030.53
63560 - Contributions to Appendix D	0.00	79.26	0.00	79.26
64306 - Appointment-Ticket Costs	0.00	528.00	0.00	528.00
64308 - Appointments-Lump Sum	0.00	7,508.08	0.00	7,508.08
64309 - Appointment-Shipments	0.00	13,500.00	0.00	13,500.00
64398 - Direct Project Cost-Staff	0.00	1,383.00	0.00	1,383.00
65115 - Contributions to ASH Reserve	0.00	2,536.71	0.00	2,536.71
65135 - Payroll Mgt Cost Recovery ATLA	0.00	193.14	0.00	193.14
71205 - Inrl Consultants-Sht Term-Tech	0.00	-47,335.37	0.00	-47,335.37
71305 - Local Consult.-Sht Term-Tech	0.00	25,686.63	0.00	25,686.63
71405 - Service Contracts-Individuals	0.00	27,904.99	0.00	27,904.99
71410 - MAIP Premium SC	0.00	87.32	0.00	87.32
71415 - Contribution to Security SC	0.00	2,183.74	0.00	2,183.74
71505 - UN Volunteers-Stipend & Allow	0.00	32,777.81	0.00	32,777.81
71520 - UNV-Language Allowance	0.00	1,351.51	0.00	1,351.51
71535 - UNV-Medical Insurance	0.00	1,153.10	0.00	1,153.10
71540 - UNV-Global Charges	0.00	1,512.55	0.00	1,512.55
71541 - UNVs-Contribution to security	0.00	2,048.59	0.00	2,048.59
71550 - UNV-Resettlement Allowance	0.00	2,273.34	0.00	2,273.34
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	115.38	0.00	115.38
71590 - UNV Development Effectiveness	0.00	5,073.20	0.00	5,073.20
71605 - Travel Tickets-International	0.00	2,064.40	0.00	2,064.40
71610 - Travel Tickets-Local	0.00	2,286.00	0.00	2,286.00
71615 - Daily Subsistence Allow-Intl	0.00	1,773.71	0.00	1,773.71
71620 - Daily Subsistence Allow-Local	0.00	24,696.34	0.00	24,696.34
71635 - Travel - Other	0.00	439.42	0.00	439.42



Part A: Expenses

Project Id : 00085158 ICRRP		Period :	Jan-Dec (2016)	
Output # : 00100018 ICRRP-JapanFY2015		Impl. Partner :	99999 UNDP	
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72105 - Svc Co-Construction & Engineer	281,654.00	1,496,239.50	0.00	1,777,893.50
72130 - Svc Co-Transportation Services	0.00	1,320.00	0.00	1,320.00
72135 - Svc Co-Communications Service	0.00	4,208.00	0.00	4,208.00
72170 - Svc Co-Humanitarian Aid & Relf	0.00	38,335.46	0.00	38,335.46
72205 - Office Machinery	0.00	1,786.40	0.00	1,786.40
72210 - Machinery and Equipment	0.00	118,546.00	0.00	118,546.00
72215 - Transportation Equipment	0.00	25,820.00	0.00	25,820.00
72220 - Furniture	0.00	1,200.00	0.00	1,200.00
72311 - Fuel, petroleum and other oils	0.00	717.86	0.00	717.86
72370 - Security related goods and mat	0.00	8,595.46	0.00	8,595.46
72405 - Acquisition of Communis Equip	0.00	1,308,488.95	0.00	1,308,488.95
72410 - Acquisition of Audio Visual Eq	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	0.00	1,933.96	0.00	1,933.96
72430 - Postage and Pouch	0.00	205.01	0.00	205.01
72440 - Connectivity Charges	0.00	3,488.38	0.00	3,488.38
72505 - Stationery & other Office Supp	0.00	2,778.93	0.00	2,778.93
72510 - Publications	0.00	76.92	0.00	76.92
72515 - Print Media	0.00	12,201.50	0.00	12,201.50
72520 - Electronic Media	0.00	3,330.00	0.00	3,330.00
72615 - Micro Capital Grants-Other	0.00	124,682.00	0.00	124,682.00
73105 - Rent	0.00	3,600.00	0.00	3,600.00
73107 - Rent - Meeting Rooms	0.00	1,514.00	0.00	1,514.00
73125 - Common Services-Premises	0.00	46,423.41	0.00	46,423.41
73405 - Rental & Maint-Other Office Eq	0.00	185.00	0.00	185.00
74220 - Translation Costs	0.00	1,619.23	0.00	1,619.23
74325 - Contrib To CO Common Security	0.00	14,370.24	0.00	14,370.24
74505 - Insurance	0.00	138.27	0.00	138.27
74510 - Bank Charges	0.00	546.00	0.00	546.00
74525 - Sundry	0.00	2,334.30	0.00	2,334.30
74598 - Direct Project Costs - GOE	0.00	111,193.00	0.00	111,193.00
74710 - Land Transport	0.00	1,000.00	0.00	1,000.00
74725 - Other L.T.S.H.	0.00	1,473.00	0.00	1,473.00
75105 - Facilities & Admin - Implement	0.00	313,794.76	0.00	313,794.76
75705 - Learning costs	0.00	23,210.86	0.00	23,210.86
75709 - Learning - training of counter	0.00	450.00	0.00	450.00
75710 - Participation of counterparts	0.00	1,553.84	0.00	1,553.84
76135 - Realized Gain	0.00	-2.55	0.00	-2.55
77305 - Salaries - IP Staff-TA	0.00	28,059.41	0.00	28,059.41
77306 - Appoint-Tk cost-IP Staff-TA	0.00	232.50	0.00	232.50
77310 - Post Adjustment - IP Staff-TA	0.00	12,149.74	0.00	12,149.74
77315 - Contrib-Med,Socins-IP Staff-TA	0.00	148.10	0.00	148.10
77320 - Assg hardship & mob allow-TA	0.00	6,444.19	0.00	6,444.19
77350 - Rental Supplements-IP Staff-TA	0.00	272.41	0.00	272.41
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	-3,106.57	0.00	-3,106.57
77365 - Spec Oper Living Allow-IP-TA	0.00	2,968.75	0.00	2,968.75
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	8,753.94	0.00	8,753.94
77385 - Contribution to Security	0.00	2,513.08	0.00	2,513.08
77386 - Contribution to ICT_TA	0.00	603.12	0.00	603.12
77395 - MAIP Premium TA/IP	0.00	100.52	0.00	100.52
77396 - PAYROLL MGT COST RECOVERY	0.00	305.82	0.00	305.82
77397 - Appendix D TA/IP	0.00	100.52	0.00	100.52
77630 - Dep Exp Owned - ITC	0.00	53.34	0.00	53.34
Total for Fund 32045	281,654.00	3,954,632.12	0.00	4,236,286.12



Part A: Expenses

Project Id : 00085156 ICRRP		Period :	Jan-Dec (2016)	
Output # : 00100018 ICRRP-JapanFY2015		Impl. Partner :	99999 UNDP	
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Dept : 45001	281,654.00	3,954,632.12	0.00	4,236,286.12
Total for Output : 00100018	281,654.00	3,954,632.12	0.00	4,236,286.12
Project Total :	281,654.00	3,954,632.12	0.00	4,236,286.12



Project Manager ICRRP

Signed By : HIZUTIO Yokoi Date : 23-02-2017

Signed By : Mohammed Mudawi Date : 23/02/2017

operation Manager
Head of Service Center



Part A: Expenses

Selection Criteria:

Business Unit : IRQ10
Period : Jan-Dec (2016)
Selected Project Id : 00085156
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00100018

Project Id : ALL
Output # : ALL
Period : Jan-Dec (2016)
Impl. Partner :
Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
45001 - Iraq - Central	281,654.00	3,954,632.12	0.00	4,236,286.12



Part B: Funds Utilization

Selection Criteria :

Business Unit : IRQ10
Period : Jan-Dec (2016)
Selected Project Id : 00085156
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00100018

Project/Award: 00085156 ICRRP

Period : As at Dec 31, 2016

Output #	00100018	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Outstanding UN Agencies Advances			0.00
Undepreciated Fixed Assets			3,146.66
Inventory			0.00
Prepayments			0.00
Commitments			707,852.35

NOTE :

The Fund Utilization section reflects the advances to UN Entities processed by UNDP Country Offices (COs) and charged at the Output level and will not reflect the Advances to UN Agencies processed through the central system and charged at the Fund level in general ledger account 16015.

Annex 2: Statement of Assets and Equipment



Asset Management Detail Report

UN Development Programme
Report ID: UNAM5558

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Run Time: 06-06-2017 15:06:44

Business Unit: IRQ10 Country: Iraq Category: In Service Project Type: Development Amount >=0
Operating Unit: IRQ Department: 45001 Impl Agency: 001981 Donor: 00141 Fund Code: 32045
From/To date: 01-JAN-2015 ~ 06-JUN-2017
Project: 00100018 Profile ID:

<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
IRQ10	000000001937	ITC4	A) Printer Xerox SC2020	000000001937	3040007015		IRQERB	2016-11-23
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1600.00	1.00	IRQ	45001	001981	00141	00100018	32045

<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
IRQ10	000000001940	ITC4	A) Printer Xerox SC2020	000000001940	3040006817		IRQERB	2016-11-23
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1600.00	1.00	IRQ	45001	001981	00141	00100018	32045

Count: 2 Total Value: 3,200.00 (USD)

Mohammed Mudawi
Head of Service Centre (DCD - O aii.)
24/5/2017



Mizuho Yokoi
Prog. Manager: ICRRP
24/05/2017