



AUDIT

OF

UNDP JORDAN

**MITIGATING THE IMPACT OF THE SYRIAN REFUGEE CRISIS ON
JORDANIAN VULNERABLE HOST COMMUNITIES**
(Directly Implemented Project No. 72487, Output Nos. 85571, 94965 and 98935)

Report No. 1793

Issue Date: 14 August 2017

Report on the Audit of UNDP Jordan
Mitigating the Impact of the Syrian Refugee Crisis on Jordanian Vulnerable Host Communities
(Project No. 72487, Output Nos. 85571, 94965 and 98935)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through Deloitte (the audit firm), from 14 to 23 May 2017, conducted an audit of Mitigating the Impact of the Syrian Refugee Crisis on Jordanian Vulnerable Host Communities, Project No. 72487, Output Nos. 85571, 94965 and 98935 (the Project), which is directly implemented and managed by the UNDP Country Office in Jordan. 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 include activities and 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 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 reports and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

Output ID	Project Expenditure*		Project Assets	
	Amount (in \$ '000)	Opinion**	Amount (in \$ '000)	Opinion
85571	4,812	Unqualified	10	Unqualified
94965	3,456	Unqualified	19	Unqualified
98935	5,350	Unqualified	28	Unqualified

*Output No. 85571: Expenditures recorded in the Combined Delivery Report were \$4,843,194. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UNDP offices outside of the country (\$31,457).

*Output No. 94965: Expenditures recorded in the Combined Delivery Report were \$3,483,097. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UNDP offices outside of the country (\$27,380).

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.

**Output No. 98935: Expenditures recorded in the Combined Delivery Report were \$5,643,822. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UNDP offices outside of the country (\$293,933).*

***The auditors identified a total overstatement of expenditures of \$5,648 which did not have any impact on the opinion rendered.*

Key recommendation: Total = 1, high priority = 0

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation, which means, "Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP." This recommendation includes actions to address incorrect calculation and recording of Direct Project Costs.

The one recommendation aims to ensure the following: (a) reliability and integrity of financial and operational information and (b) compliance with legislative mandates, regulations and rules, policies and procedures.

Management comments and action plan

The UNDP Resident Representative accepted the recommendation and is in the process of implementing it.

Management comments and/or additional information provided have been incorporated into the report, where appropriate.



Helge S. Osttveit
Director
Office of Audit and Investigations

**Report on Financial Audit of UNDP Directly Implemented Project in Jordan
Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable
Host Communities**

Project No. 00072487

Outputs Numbers 00085571; 00094965 and 00098935

9 August, 2017

Table of Contents

Part I – Executive Summary	4
PART II - Auditor's Reports	6
2.1 INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF EXPENSES FOR OUTPUT SYRIAN REFUGEE HOST COMMUNITY 00085571	6
2.2 INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF EXPENSES FOR OUTPUT SOLID WASTE MANAGEMENT 00094965	16
2.3 INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF EXPENSES FOR OUTPUT CVE AND SKILLS EXCHANGE 00098935	25
2 .4 INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF FIXED ASSETS FOR OUTPUT SYRIAN REFUGEE HOST COMMUNITY 00085571	34
2 .5 INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF FIXED ASSETS FOR OUTPUT SOLID WASTE MANAGEMENT 00094965	37
2 .6 INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF FIXED ASSETS FOR OUTPUT CVE AND SKILLS EXCHANGE 00098935	40
Part III – Management Letter	43



To: The Director of Office of Audit Region and Investigations

United Nations Development Programme

Dear Sir/Madam;

This report represents the results of the financial audit conducted on the project "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities", in Jordan (Project ID 00072487 and Outputs 00085571, 00094965 and 00098935 (the project), directly implemented by UNDP Jordan for the period from 1 January 2016 to 31 December 2016.

The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI) and mandated in accordance with the LTA ACP/8631/2014/04 signed between UNDP and Deloitte India on July 31, 2015.

Part I – Executive Summary

Deloitte Haskins & Sells LLP (DHS) through Deloitte & Touche (ME) Palestine Office conducted a financial audit of three Outputs 00085571; 00094965 and 00098935 under the Project: “Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities” (Project no. 00072487) (the project), directly implemented by UNDP Jordan (the office) for the period 1 January to 31 December 2016.

The audit tests included substantive tests of details, in the time that audit comfort is derived from the overall testing performed by us on the Project statements; analytical procedures and substantive testing (other than tests of details).

The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI) and mandated in accordance with the LTA ACP/8631/2014/04 signed between UNDP and Deloitte India on July 31, 2015.

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

For Output 00085571

Statement of Expenditure, the Combined Delivery Report (CDR)	Unmodified
Statement of Fixed Assets	Unmodified
Statement of Cash Position	Not applicable

For Output 00094965

Statement of Expenditure, the Combined Delivery Report (CDR)	Unmodified
Statement of Fixed Assets	Unmodified
Statement of Cash Position	Not applicable

For Output 00098935

Statement of Expenditure, the Combined Delivery Report (CDR)	Unmodified
Statement of Fixed Assets	Unmodified
Statement of Cash Position	Not applicable

As a result of our audit, we have raised one audit finding (that relates to all three Outputs audited, Output nos. 85571, 94965 and 98935) with no financial impact as summarized below:

Reference	Title of Finding	Priority
Finding Number 1 page 47 and 48	Calculation and Recording of Management and Reporting Services	Medium

The project was not audited in the prior year.



Deloitte & Touche (ME)

Ramallah, Palestine

9 August, 2017



PART II - Auditor's Reports

2.1 INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF EXPENSES FOR OUTPUT SYRIAN REFUGEE HOST COMMUNITY 00085571

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

Opinion

We have audited the accompanying Combined Delivery Report (CDR), and the Funds Utilization Statement ("the statement") of the UNDP project 00072487, "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities", output 00085571 - Syrian Refugee Host Community, for the year ended 31 December 2016.

The CDR expenditure totaling USD 4,843,194, is comprised of expenditure directly incurred by the UNDP Country Office in Jordan for an amount of USD 4,811,737 and expenditures incurred or undertaken at the level of "responsible parties"; and expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarter and where the supporting documentation is not retained at the level of the UNDP country office for an amount of USD 31,457. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Jordan of USD 4,811,737.

In our opinion, the accompanying Combined Delivery Report (CDR), and the Funds Utilization Statement presents fairly, in all material respects, the expenses of USD 4,811,737 incurred by the project "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities", output number 00085571, for the year ended 31 December 2016, in accordance with UNDP accounting policies, and 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.

INDEPENDENT AUDITOR'S REPORT (Continued)

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the CDR and Funds Utilization Statement section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation of the Project CDR and Funds Utilization Statement and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the CDR and Fund Utilization Statement

Our objectives are to obtain reasonable assurance about whether the Project CDR and Funds Utilization Statement as a whole 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 these financial statements.

As part of an audit in accordance with ISA's, we exercise professional judgement and maintain professional skepticism throughout the audit.

We also,

1. Identify and assess the risks of material misstatement of the Project CDR and Funds Utilization Statement whether due to fraud or error, design and perform audit procedures responsive to those risk, 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 the one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.

INDEPENDENT AUDITOR'S REPORT (Continued)

2. 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 internal control.

We communicate with those charged with governance 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.



Deloitte & Touche (M.E.)
Ramallah – Palestine
9 August, 2017



Financial audit of Project "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities"

For the year ended 31 December 2016

CDR Output No. 00085571 for the Year Ended 31 December 2016:



UN Development Programme
Report ID: unglodrb

Combined Delivery Report by Activity

Page 1 of 7
Run Time: 09-02-2017 12:02:24

Selection Criteria:

Business Unit: JOR10
Period: Jan-Dec (2016)
Selected Project Id: ALL
Selected Fund Code: ALL
Selected Dept. IDs: ALL
Selected Outputs: 00085571

Project Id : 00072487 Mitigating the Impact of the S	Period : Jan-Dec (2016)
Output # : 00085571 Syrian refugee Host Community	Impl. Partner : 99999 UNDP
	Location : Jordan
</	

Activity: ()

Fund: 30000 (PROGRAMME COST SHARING)

71360 - Local Consult-Security	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	81.81	0.00	81.81
76110 - Foreign Exch Translation Loss	0.00	0.01	0.00	0.01
77630 - Dep Exp Owned - ITC	0.00	1,022.24	0.00	1,022.24
Total for Fund 30000	0.00	1,104.06	0.00	1,104.06

Total for Activity 0.00 1,104.06 0.00 1,104.06

Activity: ACTIVITY 6 (Integrated Social Cohesion)

Fund: 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	2,275.00	0.00	2,275.00
71305 - Local Consult-Sht Term-Tech	0.00	54,543.22	0.00	54,543.22
71360 - Local Consult-Security	0.00	1,081.22	0.00	1,081.22
71505 - UN Volunteers-Stipend & Allow	0.00	13,262.30	0.00	13,262.30
71520 - UNV-Language Allowance	0.00	617.74	0.00	617.74
71535 - UNV-Medical Insurance	0.00	526.48	0.00	526.48
71540 - UNV-Global Charges	0.00	570.36	0.00	570.36
71541 - UNVs-Contribution to security	0.00	564.58	0.00	564.58
71550 - UNV-Resettlement Allowance	0.00	1,105.15	0.00	1,105.15
71590 - UNV Development Effectiveness	0.00	1,962.58	0.00	1,962.58
72105 - Svc Co-Construction & Engineer	0.00	2,507.06	0.00	2,507.06
72605 - Grants to Instt & other Benef	0.00	1,065,449.45	0.00	1,065,449.45
72615 - Micro Capital Grants-Other	0.00	-2,507.06	0.00	-2,507.06
72715 - Hospitality Catering	0.00	27.19	0.00	27.19
74210 - Printing and Publications	0.00	24,804.52	0.00	24,804.52
74220 - Translation Costs	0.00	238.47	0.00	238.47
75105 - Facilities & Admin - Implement	0.00	93,561.27	0.00	93,561.27
75709 - Learning - training of counter	0.00	2,487.28	0.00	2,487.28
Total for Fund 30000	0.00	1,263,076.81	0.00	1,263,076.81

Total for Activity ACTIVITY 6 0.00 1,263,076.81 0.00 1,263,076.81

Activity: ACTIVITY1 (Project Management)

Fund: 30000 (PROGRAMME COST SHARING)



Financial audit of Project "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities"
For the year ended 31 December 2016



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 2 of 7
Run Time: 09-02-2017 12:02:24

Project Id : 00072487 Mitigating the Impact of the S		Period : Jan-Dec (2016)		
Output # : 00085571 Syrian refugee Host Community		Impl. Partner : 99999 UNDP		
		Location : Jordan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

61305 - Salaries - IP Staff	0.00	14,687.76	0.00	14,687.76
61310 - Post Adjustment - IP Staff	0.00	6,697.62	0.00	6,697.62
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	4,762.08	0.00	4,762.08
62315 - Contrib. to medical, social in	0.00	151.08	0.00	151.08
62320 - Mobility, Hardship, Non-remova	0.00	850.84	0.00	850.84
62330 - Rental Supplements - IP Staff	0.00	887.32	0.00	887.32
62340 - Annual Leave Expense - IP	0.00	-1,804.84	0.00	-1,804.84
63335 - Home Leave Trvl & Allow-IP Stf	0.00	231.24	0.00	231.24
63530 - Contribution to EOS Benefits	0.00	801.96	0.00	801.96
63535 - Contribution to Security	0.00	908.87	0.00	908.87
63540 - Contribution to Training	0.00	256.62	0.00	256.62
63545 - Contribution to ICT	0.00	320.79	0.00	320.79
63550 - Contributions to MAIP	0.00	53.46	0.00	53.46
63555 - Contribution to UN JFA	0.00	695.02	0.00	695.02
63560 - Contributions to Appendix D	0.00	53.46	0.00	53.46
65115 - Contributions to ASHI Reserve	0.00	1,710.85	0.00	1,710.85
65135 - Payroll Mgt Cost Recovery ATLA	0.00	193.14	0.00	193.14
71205 - Intl Consultants-Shl Term-Tech	0.00	1,694.92	0.00	1,694.92
71405 - Service Contracts-Individuals	0.00	123,375.25	0.00	123,375.25
71410 - MAIP Premium SC	0.00	264.78	0.00	264.78
71415 - Contribution to Security SC	0.00	4,499.35	0.00	4,499.35
71505 - UN Volunteers-Stipend & Allow	0.00	12,916.02	0.00	12,916.02
71520 - UNV-Language Allowance	0.00	601.61	0.00	601.61
71535 - UNV-Medical Insurance	0.00	513.30	0.00	513.30
71540 - UNV-Global Charges	0.00	567.86	0.00	567.86
71541 - UNVs-Contribution to security	0.00	548.92	0.00	548.92
71550 - UNV-Resettlement Allowance	0.00	1,076.29	0.00	1,076.29
71555 - UNV-Natl Appoint/Sep Incl Trvl	0.00	112.99	0.00	112.99
71590 - UNV Development Effectiveness	0.00	1,925.16	0.00	1,925.16
71605 - Travel Tickets-International	0.00	1,317.79	0.00	1,317.79
71615 - Daily Subsistence Allow-Intl	0.00	4,140.69	0.00	4,140.69
71630 - Shipment	0.00	20.92	0.00	20.92
71635 - Travel - Other	0.00	8,155.06	0.00	8,155.06
72120 - Svc Co-Trade and Business Serv	0.00	8,810.58	0.00	8,810.58
72205 - Office Machinery	0.00	3,549.43	0.00	3,549.43
72210 - Machinery and Equipment	0.00	723.16	0.00	723.16
72305 - Agri & Forestry Products	0.00	566.38	0.00	566.38
72311 - Fuel, petroleum and other oils	0.00	1,098.15	0.00	1,098.15
72402 - Building Maintenance	0.00	3,185.02	0.00	3,185.02
72425 - Mobile Telephone Charges	0.00	3,951.22	0.00	3,951.22
72430 - Postage and Pouch	0.00	40.08	0.00	40.08
72440 - Connectivity Charges	0.00	5,332.26	0.00	5,332.26
72505 - Stationery & other Office Supp	0.00	8,439.77	0.00	8,439.77
72705 - Hospitality-Special Events	0.00	218.22	0.00	218.22
72710 - Hospitality-Vouchered Expenses	0.00	132.49	0.00	132.49
72715 - Hospitality Catering	0.00	240.04	0.00	240.04
72815 - Inform Technology Supplies	0.00	2,316.38	0.00	2,316.38
73105 - Rent	0.00	30,508.47	0.00	30,508.47
73110 - Custodial & Cleaning Services	0.00	3,985.15	0.00	3,985.15
73115 - Moving Expenses	0.00	1,909.60	0.00	1,909.60
73120 - Utilities	0.00	5,002.91	0.00	5,002.91
74105 - Management and Reporting Srvs	0.00	75,456.00	0.00	75,456.00
74210 - Printing and Publications	0.00	741.52	0.00	741.52
74215 - Promotional Materials and Dist	0.00	238.47	0.00	238.47



Financial audit of Project "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities"
For the year ended 31 December 2016



UN Development Programme
Report ID: unglcrrb

Combined Delivery Report by Activity

Page 3 of 7
Run Time: 09-02-2017 12:02:24

Project Id : 00072487 Mitigating the impact of the S	Period : Jan-Dec (2016)
Output # : 00085571 Syrian refugee Host Community	Impl. Partner : 99999 UNDP
	Location : Jordan

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74220 - Translation Costs	0.00	648.30	0.00	648.30
74225 - Other Media Costs	0.00	741.52	0.00	741.52
74505 - Insurance	0.00	369.33	0.00	369.33
74510 - Bank Charges	0.00	26.00	0.00	26.00
74525 - Sundry	0.00	3,180.25	0.00	3,180.25
75105 - Facilities & Admin - Implement	0.00	28,960.72	0.00	28,960.72
75705 - Learning costs	0.00	8,471.93	0.00	8,471.93
75709 - Learning - training of counter	0.00	783.90	0.00	783.90
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	392,815.44	0.00	392,815.44
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
71405 - Service Contracts-Individuals	0.00	3,179.29	0.00	3,179.29
71410 - MAIP Premium SC	0.00	7.32	0.00	7.32
71415 - Contribution to Security SC	0.00	124.37	0.00	124.37
72311 - Fuel, petroleum and other oils	0.00	2,444.55	0.00	2,444.55
75105 - Facilities & Admin - Implement	0.00	- 5,755.54	0.00	- 5,755.54
Total for Fund 32045	0.00	- 0.01	0.00	- 0.01
Total for Activity ACTIVITY1	0.00	392,815.43	0.00	392,815.43
Activity : ACTIVITY2 (Creation of short tem Empl.)				
Fund : 26941 (CPR EARLY R AND CROSS CUTTING)				
72405 - Acquisition of Communic Equip	0.00	- 939.27	0.00	- 939.27
75105 - Facilities & Admin - Implement	0.00	- 65.75	0.00	- 65.75
Total for Fund 26941	0.00	- 1,005.02	0.00	- 1,005.02
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	78,657.00	0.00	78,657.00
71305 - Local Consult.-Sht Term-Tech	0.00	37,882.69	0.00	37,882.69
71360 - Local Consult-Security	0.00	1,238.37	0.00	1,238.37
71505 - UN Volunteers-Stipend & Allow	0.00	0.00	0.00	0.00
71520 - UNV-Language Allowance	0.00	0.00	0.00	0.00
71535 - UNV-Medical Insurance	0.00	0.00	0.00	0.00
71540 - UNV-Global Charges	0.00	0.00	0.00	0.00
71541 - UNVs-Contribution to security	0.00	0.00	0.00	0.00
71550 - UNV-Resettlement Allowance	0.00	0.00	0.00	0.00
71590 - UNV Development Effectiveness	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	0.00	0.00	0.00
71615 - Daily Subsistence Allow-Intl	0.00	3,266.35	0.00	3,266.35
71625 - Daily Subsist Allow-Mtg Partic	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	8,486.08	0.00	8,486.08
72105 - Svc Co-Construction & Engineer	0.00	818,344.71	0.00	818,344.71
72405 - Acquisition of Communic Equip	0.00	4,427.97	0.00	4,427.97



Financial audit of Project "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities"
For the year ended 31 December 2016



UN Development Programme
Report ID: unglcdrv

Combined Delivery Report by Activity

Page 4 of 7
Run Time: 09-02-2017 12:02:24

Project ID : 00072487 Mitigating the impact of the S	Period :	Jan-Dec (2016)		
Output # : 00085571 Syrian refugee Host Community	Impl. Partner :	99999 UNDP		
	Location :	Jordan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72430 - Postage and Pouch	0.00	14.02	0.00	14.02
72505 - Stationery & other Office Supp	0.00	77.68	0.00	77.68
72605 - Grants to Insitit & other Benef	0.00	406,496.74	0.00	406,496.74
72715 - Hospitality Catering	0.00	16,135.22	0.00	16,135.22
74205 - Audio Visual Productions	0.00	2,259.89	0.00	2,259.89
74210 - Printing and Publications	0.00	3,563.29	0.00	3,563.29
74220 - Translation Costs	0.00	1,611.07	0.00	1,611.07
74225 - Other Media Costs	0.00	1,158.19	0.00	1,158.19
74525 - Sundry	0.00	3,787.10	0.00	3,787.10
74598 - Direct Project Costs - GOE	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	212,421.15	0.00	212,421.15
75705 - Learning costs	0.00	8,571.63	0.00	8,571.63
75709 - Learning - training of counter	0.00	11,903.67	0.00	11,903.67
75711 - TrnWrkshp&Conf - Stipends	0.00	1,247,382.69	0.00	1,247,382.69
76125 - Realized Loss	0.00	19.41	0.00	19.41
76135 - Realized Gain	0.00	-0.03	0.00	-0.03
Total for Fund 30000	0.00	2,867,704.89	0.00	2,867,704.89
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
72715 - Hospitality Catering	0.00	1,891.47	0.00	1,891.47
75105 - Facilities & Admin - Implement	0.00	151.32	0.00	151.32
Total for Fund 32045	0.00	2,042.79	0.00	2,042.79
Total for Activity ACTIVITY2	0.00	2,868,742.66	0.00	2,868,742.66
Activity : ACTIVITY3 (Demand-Dri Vocational Training)				
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
75711 - TrnWrkshp&Conf - Stipends	0.00	0.00	0.00	0.00
Total for Fund 32045	0.00	0.00	0.00	0.00
Total for Activity ACTIVITY3	0.00	0.00	0.00	0.00
Activity : ACTIVITY4 (Improved delivery of Municl Sr)				
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	146,712.86	0.00	146,712.86
71210 - Intl Consultants-Sht Term-Supp	0.00	22,436.00	0.00	22,436.00
71305 - Local Consult.-Sht Term-Tech	0.00	86,241.46	0.00	86,241.46
71605 - Travel Tickets-International	0.00	4,247.15	0.00	4,247.15
71615 - Daily Subsistence Allow-Intl	0.00	3,202.00	0.00	3,202.00
71625 - Daily Subsist Allow-Mig Partic	0.00	1,176.06	0.00	1,176.06
71635 - Travel - Other	0.00	613.18	0.00	613.18
74125 - Investment Management Fees	0.00	12,000.00	0.00	12,000.00



Financial audit of Project "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities"
For the year ended 31 December 2016



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 5 of 7
Run Time: 09-02-2017 12:02:24

Project Id : 00072487: Mitigating the impact of the S	Period :	Jan-Dec (2016)		
Output # : 00085571: Syrian refugee Host Community	Impl. Partner :	99999 UNDP		
	Location :	Jordan		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74210 - Printing and Publications	0.00	10,850.48	0.00	10,850.48
74220 - Translation Costs	0.00	6,021.11	0.00	6,021.11
74598 - Direct Project Costs - GOE	0.00	131.75	0.00	131.75
75105 - Facilities & Admin - Implement	0.00	24,104.43	0.00	24,104.43
76125 - Realized Loss	0.00	101.35	0.00	101.35
Total for Fund 30000	0.00	317,837.83	0.00	317,837.83
Total for Activity ACTIVITY4	0.00	317,837.83	0.00	317,837.83
Activity : ACTIVITY7 (Public Private Partnership)				
Fund : 30000 (PROGRAMME COST SHARING)				
72415 - Courier Charges	0.00	20.92	0.00	20.92
75105 - Facilities & Admin - Implement	0.00	- 28.35	0.00	- 28.35
75711 - TrnWrkshp&Conf - Stipends	0.00	- 375.25	0.00	- 375.25
Total for Fund 30000	0.00	- 382.68	0.00	- 382.68
Total for Activity ACTIVITY7	0.00	- 382.68	0.00	- 382.68
Total for Output : 00085571	0.00	4,843,194.11	0.00	4,843,194.11
Project Total :	0.00	4,843,194.11	0.00	4,843,194.11

[Signature]



Signed By :

Bilal Alshamish - project operations manager

Signed By :

Date :

Financial audit of Project "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities"
For the year ended 31 December 2016



UNDP UN Development Programme
Report ID: unglodr

Combined Delivery Report by Activity

Page 6 of 7
Run Time: 09-02-2017 12:02:26

Selection Criteria :

Business Unit : JOR10
Period : Jan-Dec (2016)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00085571

Project Id : ALL	Period : Jan-Dec (2016)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

45205 - Jordan - Energy & Environmt	0.00	1,440.44	0.00	1,440.44
45208 - Jordan - Poverty Reduction	0.00	4,841,753.67	0.00	4,841,753.67



Financial audit of Project "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities"
For the year ended 31 December 2016



UN Development Programme
Report ID: unglc/rb

Combined Delivery Report by Activity

Page 7 of 7
Run Time: 09-02-2017 12:02:28

Funds Utilization

Selection Criteria :

Business Unit : JOR10
Period : Jan-Dec (2016)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00085571

Project/Award : 00072487 Mitigating the Impact of the S Period : As Of Dec31,2016

Output #	Impl. Partner	UNDP AMOUNT
00085571	99999 UNDP	
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		9,881.71
Inventory		0.00
Prepayments		0.00
Commitments		0.00



2.2 INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF EXPENSES FOR OUTPUT SOLID WASTE MANAGEMENT 00094965

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

Opinion

We have audited the accompanying Combined Delivery Report (CDR), and the Funds Utilization Statement ("the statement") of the UNDP project 00072487, "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities", output 00094965 - Solid Waste Management, for the year ended 31 December 2016.

The CDR expenditure totaling USD 3,483,097 is comprised of expenditure directly incurred by the UNDP Country Office in Jordan for an amount of USD 3,455,717 and expenditures incurred or undertaken at the level of "responsible parties"; and expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarter and where the supporting documentation is not retained at the level of the UNDP country office for an amount of USD 27,380. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Jordan of USD 3,455,717.

In our opinion, the accompanying Combined Delivery Report (CDR), and the Funds Utilization Statement presents fairly, in all material respects, the expenses of USD 3,455,717 incurred by the project "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities", output number 00094965, for the year ended 31 December 2016, in accordance with UNDP accounting policies, and 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.

INDEPENDENT AUDITOR'S REPORT (Continued)

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the CDR and Funds Utilization Statement section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation of the Project CDR and Funds Utilization Statement and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Project CDR and Funds Utilization Statement as a whole 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 these financial statements.

As part of an audit in accordance with ISA's, we exercise professional judgement and maintain professional skepticism throughout the audit.

We also,

1. Identify and assess the risks of material misstatement of the Project CDR and Funds Utilization Statement whether due to fraud or error, design and perform audit procedures responsive to those risk, 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 the one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.

INDEPENDENT AUDITOR'S REPORT (Continued)

2. 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 internal control.

We communicate with those charged with governance 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.



Deloitte & Touche (M.E.)
Ramallah – Palestine
9 August, 2017



Financial audit of Project "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities"

For the year ended 31 December 2016

CDR Output No. 00094965 for the Year Ended 31 December 2016:

Combined Delivery Report by Activity

UN
DP

UN Development Programme
Report ID: unglcdrv

Page 1 of 6
Run Time: 21-02-2017 12:02:19

Selection Criteria :

Business Unit : JOR10
 Period : Jan-Dec (2016)
 Selected Project Id : ALL
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : 00094965

Project Id : 00072487 Mitigating the impact of the S	Period : Jan-Dec (2016)
Output # : 00094965 Solid Waste Management	Impl. Partner : 99999 UNDP
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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Activity : ()

Fund : 30000 (PROGRAMME COST SHARING)

71360 - Local Consult-Security	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	164.78	0.00	164.78
77630 - Dep Exp Owned - ITC	0.00	353.11	0.00	353.11
77660 - Dep Exp Owned -Vehicle	0.00	1,706.69	0.00	1,706.69
Total for Fund 30000	0.00	2,224.58	0.00	2,224.58
Total for Activity	0.00	2,224.58	0.00	2,224.58

Activity : ACTIVITY 1 (Project Management)

Fund : 30009 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	9,669.48	0.00	9,669.48
61310 - Post Adjustment - IP Staff	0.00	4,409.31	0.00	4,409.31
62305 - Dependency Allowances-IP Staff	0.00	732.27	0.00	732.27
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	2,964.54	0.00	2,964.54
62315 - Contrib. to medical, social in	0.00	35.55	0.00	35.55
62320 - Mobility, Hardship, Non-remova	0.00	1,362.51	0.00	1,362.51
62340 - Annual Leave Expense - IP	0.00	537.28	0.00	537.28
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	4,411.50	0.00	4,411.50
63530 - Contribution to EOS Benefits	0.00	527.94	0.00	527.94
63535 - Contribution to Security	0.00	588.35	0.00	588.35
63540 - Contribution to Training	0.00	168.96	0.00	168.96
63545 - Contribution to ICT	0.00	211.17	0.00	211.17
63550 - Contributions to MAJP	0.00	35.19	0.00	35.19
63555 - Contribution to UN JFA	0.00	457.56	0.00	457.56
63560 - Contributions to Appendix D	0.00	35.19	0.00	35.19
65115 - Contributions to ASHI Reserve	0.00	1,126.29	0.00	1,126.29
65135 - Payroll Mgt Cost Recovery ATLA	0.00	98.57	0.00	98.57
71205 - Intl Consultants-Sht Term-Tech	0.00	2,275.00	0.00	2,275.00
71305 - Local Consult-Sht Term-Tech	0.00	100,224.34	0.00	100,224.34
71360 - Local Consult-Security	0.00	4,049.44	0.00	4,049.44
71405 - Service Contracts-Individuals	0.00	183,097.56	0.00	183,097.56
71410 - MAJP Premium SC	0.00	412.04	0.00	412.04
71415 - Contribution to Security SC	0.00	7,004.61	0.00	7,004.61
71635 - Travel - Other	0.00	17,334.71	0.00	17,334.71
72220 - Furniture	0.00	63.56	0.00	63.56
72311 - Fuel, petroleum and other oils	0.00	1,457.84	0.00	1,457.84
72330 - Medical Products	0.00	218.40	0.00	218.40
72370 - Security related goods and mat	0.00	5,680.99	0.00	5,680.99
72399 - Other Materials and Goods	0.00	636.34	0.00	636.34



Financial audit of Project "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities"
For the year ended 31 December 2016



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 2 of 6
Run Time: 21-02-2017 12:02:19

Project Id : 00072487 Mitigating the impact of the S		Period : Jan-Dec (2016)		
Output #: 00094965 Solid Waste Management		Impl. Partner : 99999 UNDP		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72401 - Prefab structure/other buildin	0.00	556.45	0.00	556.45
72402 - Building Maintenance	0.00	583.33	0.00	583.33
72410 - Acquisition of Audio Visual Eq	0.00	42.37	0.00	42.37
72425 - Mobile Telephone Charges	0.00	855.07	0.00	855.07
72505 - Stationery & other Office Supp	0.00	1,562.25	0.00	1,562.25
72710 - Hospitality-Vouchered Expenses	0.00	210.52	0.00	210.52
72715 - Hospitality Catering	0.00	944.28	0.00	944.28
72815 - Inform Technology Supplies	0.00	1,158.19	0.00	1,158.19
73120 - Utilities	0.00	409.52	0.00	409.52
73305 - Maint & Licensing of Hardware	0.00	882.77	0.00	882.77
73310 - Maint & Licencing of Software	0.00	2,754.24	0.00	2,754.24
73410 - Maint, Oper of Transport Equip	0.00	421.30	0.00	421.30
74105 - Management and Reporting Svcs	0.00	168,512.40	0.00	168,512.40
74210 - Printing and Publications	0.00	8,239.71	0.00	8,239.71
74230 - Audio & Visual Equipment	0.00	1,483.05	0.00	1,483.05
74505 - Insurance	0.00	296.47	0.00	296.47
74525 - Sundry	0.00	5,386.53	0.00	5,386.53
75105 - Facilities & Admin - Implement	0.00	43,821.02	0.00	43,821.02
75705 - Learning costs	0.00	3,639.83	0.00	3,639.83
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	591,583.79	0.00	591,583.79
Total for Activity ACTIVITY 1	0.00	591,583.79	0.00	591,583.79
Activity : ACTIVITY 2 (Infrastructure of Al Ekeader)				
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	521,508.87	0.00	521,508.87
72105 - Svc Co-Construction & Engineer	0.00	709,096.35	0.00	709,096.35
72125 - Svc Co-Studies & Research Serv	0.00	1,567.80	0.00	1,567.80
72210 - Machinery and Equipment	0.00	1,090,311.73	0.00	1,090,311.73
74210 - Printing and Publications	0.00	42.38	0.00	42.38
74525 - Sundry	0.00	105.94	0.00	105.94
75105 - Facilities & Admin - Implement	0.00	185,810.64	0.00	185,810.64
Total for Fund 30000	0.00	2,508,443.71	0.00	2,508,443.71
Total for Activity ACTIVITY 2	0.00	2,508,443.71	0.00	2,508,443.71
Activity : ACTIVITY 3 (Transfer Stations&SW collectio)				
Fund : 30000 (PROGRAMME COST SHARING)				
72105 - Svc Co-Construction & Engineer	0.00	31,459.23	0.00	31,459.23
72115 - Svc Co-Natural Resources & Env	0.00	3,495.47	0.00	3,495.47
72210 - Machinery and Equipment	0.00	190,769.79	0.00	190,769.79
75105 - Facilities & Admin - Implement	0.00	18,057.95	0.00	18,057.95



Financial audit of Project "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities"
For the year ended 31 December 2016



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 3 of 6
Run Time: 21-02-2017 12:02:19

Project Id : 00072487 Mitigating the impact of the S	Period : Jan-Dec (2016)
Output # : 00094965 Solid Waste Management	Impl. Partner : 99999 UNDP
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 30000	0.00	243,782.44	0.00	243,782.44
Total for Activity ACTIVITY 3	0.00	243,782.44	0.00	243,782.44
Activity : ACTIVITY 4 (Local Communities Livelihoods)				
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult.-Sht Term-Tech	0.00	47,006.21	0.00	47,006.21
71360 - Local Consult-Security	0.00	1,997.76	0.00	1,997.76
75105 - Facilities & Admin - Implement	0.00	4,144.38	0.00	4,144.38
75705 - Learning costs	0.00	2,800.85	0.00	2,800.85
Total for Fund 30000	0.00	55,949.20	0.00	55,949.20
Total for Activity ACTIVITY 4	0.00	55,949.20	0.00	55,949.20
Activity : ACTIVITY 5 (Staff Capacity Building)				
Fund : 30000 (PROGRAMME COST SHARING)				
71615 - Daily Subsistence Allow-Intl	0.00	12,473.12	0.00	12,473.12
71620 - Daily Subsistence Allow-Local	0.00	6,152.58	0.00	6,152.58
71635 - Travel - Other	0.00	406.24	0.00	406.24
75105 - Facilities & Admin - Implement	0.00	4,505.99	0.00	4,505.99
75705 - Learning costs	0.00	34,277.41	0.00	34,277.41
75709 - Learning - training of counter	0.00	3,015.54	0.00	3,015.54
Total for Fund 30000	0.00	60,830.88	0.00	60,830.88
Total for Activity ACTIVITY 5	0.00	60,830.88	0.00	60,830.88
Activity : ACTIVITY 6 (Enhancing Transparency in Publi)				
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult.-Sht Term-Tech	0.00	14,900.00	0.00	14,900.00
71360 - Local Consult-Security	0.00	633.25	0.00	633.25
74220 - Translation Costs	0.00	1,836.16	0.00	1,836.16
74525 - Sundry	0.00	111.58	0.00	111.58
75105 - Facilities & Admin - Implement	0.00	1,502.44	0.00	1,502.44
75705 - Learning costs	0.00	1,299.44	0.00	1,299.44
Total for Fund 30000	0.00	20,282.87	0.00	20,282.87
Total for Activity ACTIVITY 6	0.00	20,282.87	0.00	20,282.87



Financial audit of Project "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities"
For the year ended 31 December 2016



UN Development Programme
Report ID: unglcdrv

Combined Delivery Report by Activity

Page 4 of 6
Run Time: 21-02-2017 12:02:20

Project Id : 00072487 Mitigating the impact of the S	Period :	Jan-Dec (2016)		
Output # : 00094965 Solid Waste Management	Impl. Partner :	99999 UNDP		
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Output : 00094965	0.00	3,483,097.47	0.00	3,483,097.47
Project Total :	0.00	3,483,097.47	0.00	3,483,097.47



Signed By : Bilal Akhwaish - project operations Manager Date :

Signed By : _____ Date :

Financial audit of Project "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities"
For the year ended 31 December 2016



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 5 of 6
Run Time: 21-02-2017 12:02:21

Selection Criteria :

Business Unit : JOR10
Period : Jan-Dec (2016)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00094965

Project Id : ALL	Period : Jan-Dec (2016)			
Output # : ALL	Impl. Partner : Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
45208 - Jordan - Poverty Reduction	0.00	3,466,453.03	0.00	3,466,453.03
45210 - Jordan - Finance	0.00	16,644.44	0.00	16,644.44



Financial audit of Project "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities"
For the year ended 31 December 2016



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 6 of 6
Run Time: 21-02-2017 12:02:23

Funds Utilization

Selection Criteria :

Business Unit : JOR10
Period : Jan-Dec (2016)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00094965

Project/Award: 00072487 Mitigating the impact of the S Period : As Of Dec31,2016

Output#	00094965	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			19,308.09
Inventory			0.00
Prepayments			0.00
Commitments			0.00



2.3 INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF EXPENSES FOR OUTPUT CVE AND SKILLS EXCHANGE 00098935

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

Opinion

We have audited the accompanying Combined Delivery Report (CDR), and the Funds Utilization Statement ("the statement") of the UNDP project 00072487, "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities", output 00098935 - CVE and Skills Exchange, for the year ended 31 December 2016.

The CDR expenditure totaling USD 5,643,822, is comprised of expenditure directly incurred by the UNDP Country Office in Jordan for an amount of USD 5,349,889 and expenditures incurred or undertaken at the level of "responsible parties"; and expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarter and where the supporting documentation is not retained at the level of the UNDP country office for an amount of USD 293,933. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Jordan of USD 5,349,889.

In our opinion, the accompanying Combined Delivery Report (CDR), and the Funds Utilization Statement presents fairly, in all material respects, the expenses of USD 5,349,889 incurred by the project "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities", output number 00098935, for the year ended 31 December 2016, in accordance with UNDP accounting policies, and 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.

INDEPENDENT AUDITOR'S REPORT (Continued)

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the CDR and Funds Utilization Statement section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation of the Project CDR and Funds Utilization Statement and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Project CDR and Funds Utilization Statement as a whole 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 these financial statements.

As part of an audit in accordance with ISA's, we exercise professional judgement and maintain professional skepticism throughout the audit.

We also,

1. Identify and assess the risks of material misstatement of the Project CDR and Funds Utilization Statement whether due to fraud or error, design and perform audit procedures responsive to those risk, 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 the one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.

INDEPENDENT AUDITOR'S REPORT (Continued)

2. 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 internal control.

We communicate with those charged with governance 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.



Deloitte & Touche (M.E.)
Ramallah – Palestine
9 August, 2017



Financial audit of Project "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities"

For the year ended 31 December 2016

CDR Output No. 00098935 for the Year Ended 31 December 2016:



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 1 of 6
Run Time: 09-02-2017 13:02:07

Selection Criteria:

Business Unit : JOR10
Period : Jan-Dec (2016)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00098935

Project Id : 00072487 Mitigating the Impact of the S	Period : Jan-Dec (2016)
Output # : 00098935 CVE and Skills Exchange	Impl. Partner : 99999 UNDP
	Location :

Activity : 0

Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

75105 - Facilities & Admin - Implement	0.00	76.78	0.00	76.78
77630 - Dep Exp Owned - ITC	0.00	192.22	0.00	192.22
77660 - Dep Exp Owned - Vehicle	0.00	767.52	0.00	767.52
Total for Fund 32045	0.00	1,036.52	0.00	1,036.52
Total for Activity	0.00	1,036.52	0.00	1,036.52

Activity : ACTIVITY1 (Project Management)

Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

61305 - Salaries - IP Staff	0.00	106,047.12	0.00	106,047.12
61310 - Post Adjustment - IP Staff	0.00	46,433.50	0.00	46,433.50
62305 - Dependency Allowances-IP Staff	0.00	4,393.53	0.00	4,393.53
62310 - Contrib to jt Staff Pens Fd-IP	0.00	33,443.71	0.00	33,443.71
62315 - Contrib. to medical, social in	0.00	620.40	0.00	620.40
62320 - Mobility, Hardship, Non-remova	0.00	14,574.86	0.00	14,574.86
62330 - Rental Supplements - IP Staff	0.00	2,158.42	0.00	2,158.42
62340 - Annual Leave Expense - IP	0.00	890.62	0.00	890.62
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	17,184.65	0.00	17,184.65
63335 - Home Leave Trvl & Allow-IP Stf	0.00	693.72	0.00	693.72
63350 - Reimb of Income Tax-IP Staff	0.00	32,101.00	0.00	32,101.00
63530 - Contribution to EOS Benefits	0.00	5,718.02	0.00	5,718.02
63535 - Contribution to Security	0.00	6,480.45	0.00	6,480.45
63540 - Contribution to Training	0.00	1,829.76	0.00	1,829.76
63545 - Contribution to ICT	0.00	2,287.22	0.00	2,287.22
63550 - Contributions to MAIP	0.00	381.18	0.00	381.18
63555 - Contribution to UN JFA	0.00	4,955.64	0.00	4,955.64
63560 - Contributions to Appendix D	0.00	381.18	0.00	381.18
65115 - Contributions to ASHI Reserve	0.00	12,198.45	0.00	12,198.45
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,158.84	0.00	1,158.84
71305 - Local Consult-Sht Term-Tech	0.00	3,700.00	0.00	3,700.00
71360 - Local Consult-Security	0.00	157.25	0.00	157.25
71405 - Service Contracts-Individuals	0.00	285,874.46	0.00	285,874.46
71410 - MAIP Premium SC	0.00	635.29	0.00	635.29
71415 - Contribution to Security SC	0.00	10,797.98	0.00	10,797.98
71605 - Travel Tickets-International	0.00	368.82	0.00	368.82
71620 - Daily Subsistence Allow-Local	0.00	922.05	0.00	922.05
71635 - Travel - Other	0.00	18,057.99	0.00	18,057.99
72110 - Svc Co-Agricultural Management	0.00	1,412.43	0.00	1,412.43
72120 - Svc Co-Trade and Business Serv	0.00	16,882.99	0.00	16,882.99



Financial audit of Project "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities"
For the year ended 31 December 2016



UN Development Programme
Report ID: ungidrb

Combined Delivery Report by Activity

Page 2 of 6
Run Time: 09-02-2017 13:02:07

Project Id : 00072487 Mitigating the Impact of the S	Period : Jan-Dec (2016)
Output # : 00098935 CVE and Skills Exchange	Impl. Partner : 99999 UNDP
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72125 - Svc Co-Studies & Research Serv	0.00	5,418.65	0.00	5,418.65
72165 - Svc Co-Social Svcs, Social Sci	0.00	- 666.90	0.00	- 666.90
72205 - Office Machinery	0.00	2,679.03	0.00	2,679.03
72220 - Furniture	0.00	5,284.19	0.00	5,284.19
72311 - Fuel, petroleum and other oils	0.00	10,976.53	0.00	10,976.53
72399 - Other Materials and Goods	0.00	1,235.87	0.00	1,235.87
72402 - Building Maintenance	0.00	2,485.87	0.00	2,485.87
72420 - Land Telephone Charges	0.00	860.64	0.00	860.64
72425 - Mobile Telephone Charges	0.00	4,909.99	0.00	4,909.99
72440 - Connectivity Charges	0.00	5,642.92	0.00	5,642.92
72505 - Stationery & other Office Supp	0.00	9,796.76	0.00	9,796.76
72705 - Hospitality-Special Events	0.00	2,410.12	0.00	2,410.12
72715 - Hospitality Catering	0.00	492.31	0.00	492.31
72805 - Acquis of Computer Hardware	0.00	1,870.06	0.00	1,870.06
72815 - Inform Technology Supplies	0.00	5,782.48	0.00	5,782.48
73101 - Leased/rented land	0.00	6,294.40	0.00	6,294.40
73110 - Custodial & Cleaning Services	0.00	4,250.82	0.00	4,250.82
73120 - Utilities	0.00	20,123.50	0.00	20,123.50
73406 - Maintenance of Equipment	0.00	247.18	0.00	247.18
73410 - Maint, Oper of Transport Equip	0.00	24.01	0.00	24.01
73420 - Leased Vehicles	0.00	2,153.96	0.00	2,153.96
74105 - Management and Reporting Svcs	0.00	319,488.90	0.00	319,488.90
74210 - Printing and Publications	0.00	13,271.29	0.00	13,271.29
74220 - Translation Costs	0.00	1,507.07	0.00	1,507.07
74225 - Other Media Costs	0.00	317.80	0.00	317.80
74505 - Insurance	0.00	112.36	0.00	112.36
74525 - Sundry	0.00	7,854.78	0.00	7,854.78
74598 - Direct Project Costs - GOE	0.00	189,750.00	0.00	189,750.00
74710 - Land Transport	0.00	35.31	0.00	35.31
75105 - Facilities & Admin - Implement	0.00	106,988.37	0.00	106,988.37
75705 - Learning costs	0.00	10,946.48	0.00	10,946.48
75709 - Learning - training of counter	0.00	4,089.38	0.00	4,089.38
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 32045	0.00	1,379,375.66	0.00	1,379,375.66
Total for Activity ACTIVITY1	0.00	1,379,375.66	0.00	1,379,375.66

Activity : ACTIVITY2 (Capacity Building)

Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

71205 - Intl Consultants-Shr Term-Tech	0.00	17,900.00	0.00	17,900.00
71305 - Local Consult.-Shr Term-Tech	0.00	145,298.31	0.00	145,298.31
71360 - Local Consult-Security	0.00	3,606.13	0.00	3,606.13
71805 - Travel Tickets-International	0.00	871.05	0.00	871.05
71615 - Daily Subsistence Allow-Intl	0.00	10,739.66	0.00	10,739.66
71620 - Daily Subsistence Allow-Local	0.00	3,169.50	0.00	3,169.50
71635 - Travel - Other	0.00	7,346.47	0.00	7,346.47
72105 - Svc Co-Construction & Engineer	0.00	466,898.27	0.00	466,898.27
72205 - Office Machinery	0.00	981.64	0.00	981.64



Financial audit of Project "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities"
For the year ended 31 December 2016



UN Development Programme
Report ID: unglordb

Combined Delivery Report by Activity

Page 3 of 6
Run Time: 09-02-2017 13:02:07

Project Id : 00072487 Mitigating the impact of the S	Period : Jan-Dec (2016)
Output # : 00098935 CVE and Skills Exchange	Impl. Partner : 99999 UNDP
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72220 - Furniture	0.00	14,918.07	0.00	14,918.07
72399 - Other Materials and Goods	0.00	342.15	0.00	342.15
72401 - Prefab structure/other buildin	0.00	37,891.99	0.00	37,891.99
72405 - Acquisition of Communic Equip	0.00	23,709.04	0.00	23,709.04
72505 - Stationery & other Office Supp	0.00	899.48	0.00	899.48
72715 - Hospitality Catering	0.00	5,990.96	0.00	5,990.96
72815 - Inform Technology Supplies	0.00	9,533.90	0.00	9,533.90
73107 - Rent - Meeting Rooms	0.00	211.86	0.00	211.86
74210 - Printing and Publications	0.00	19,598.86	0.00	19,598.86
74220 - Translation Costs	0.00	564.97	0.00	564.97
74225 - Other Media Costs	0.00	70.62	0.00	70.62
74230 - Audio & Visual Equipment	0.00	2,778.79	0.00	2,778.79
74525 - Sundry	0.00	3,027.79	0.00	3,027.79
75105 - Facilities & Admin - Implement	0.00	71,334.26	0.00	71,334.26
75705 - Learning costs	0.00	9,245.90	0.00	9,245.90
75709 - Learning - training of counter	0.00	8,286.10	0.00	8,286.10
75711 - TrnWrkshp&Conf - Stipends	0.00	97,796.61	0.00	97,796.61
76135 - Realized Gain	0.00	- 0.01	0.00	- 0.01

Total for Fund 32045 0.00 963,012.37 0.00 963,012.37

Total for Activity ACTIVITY2 0.00 963,012.37 0.00 963,012.37

Activity : ACTIVITY3 (Livelihood&Job creation)

Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

71305 - Local Consult.-Sht Term-Tech	0.00	7,094.92	0.00	7,094.92
71360 - Local Consult-Security	0.00	301.54	0.00	301.54
71635 - Travel - Other	0.00	84.75	0.00	84.75
72105 - Svc Co-Construction & Engineer	0.00	539,763.00	0.00	539,763.00
72605 - Grants to Instit & other Benef	0.00	846,892.65	0.00	846,892.65
72715 - Hospitality Catering	0.00	371.41	0.00	371.41
74210 - Printing and Publications	0.00	575.81	0.00	575.81
75105 - Facilities & Admin - Implement	0.00	164,225.56	0.00	164,225.56
75711 - TrnWrkshp&Conf - Stipends	0.00	657,735.42	0.00	657,735.42

Total for Fund 32045 0.00 2,217,045.06 0.00 2,217,045.06

Total for Activity ACTIVITY3 0.00 2,217,045.06 0.00 2,217,045.06

Activity : ACTIVITY4 (Skills Exchange)

Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

71305 - Local Consult.-Sht Term-Tech	0.00	17,500.00	0.00	17,500.00
71360 - Local Consult-Security	0.00	743.75	0.00	743.75
72105 - Svc Co-Construction & Engineer	0.00	377,300.75	0.00	377,300.75
75105 - Facilities & Admin - Implement	0.00	80,248.35	0.00	80,248.35
75711 - TrnWrkshp&Conf - Stipends	0.00	607,559.84	0.00	607,559.84



Financial audit of Project "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities"
For the year ended 31 December 2016



UN Development Programme
Report ID: ung/cdrb

Combined Delivery Report by Activity

Page 4 of 6
Run Time: 09-02-2017 13:02:07

Project Id : 00072487 Mitigating the Impact of the S	Period :	Jan-Dec (2016)		
Output # : 00098935 CVE and Skills Exchange	Impl. Partner :	99999 UNDP		
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 32045	0.00	1,083,352.69	0.00	1,083,352.69
Total for Activity ACTIVITY4	0.00	1,083,352.69	0.00	1,083,352.69
Total for Output : 00098935	0.00	5,643,822.30	0.00	5,643,822.30
Project Total :	0.00	5,643,822.30	0.00	5,643,822.30



Signed By : Bilal Alshawish - project operations manager

Signed By : _____ Date : _____

Financial audit of Project "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities"
For the year ended 31 December 2016



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 5 of 6
Run Time: 09-02-2017 13:02:09

Selection Criteria :

Business Unit : JOR10
Period : Jan-Dec (2016)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00098935

Project Id : ALL	Period : Jan-Dec (2016)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
45208 - Jordan - Poverty Reduction	0.00	5,643,822.30	0.00	5,643,822.30



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Financial audit of Project "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities"
For the year ended 31 December 2016



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 6 of 6
Run Time: 09-02-2017 13:02:11

Funds Utilization

Selection Criteria :

Business Unit : JOR10
Period : Jan-Dec (2016)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00098935

Project/Award: 00072487 Mitigating the Impact of the S

Period : As Of Dec31,2016

Output #	00098935	Impl. Partner: 99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			28,065.68
Inventory			0.00
Prepayments			0.00
Commitments			1,765.53



2 .4 INDEPENDENT AUDITOR’S REPORT ON STATEMENT OF FIXED ASSETS FOR OUTPUT SYRIAN REFUGEE HOST COMMUNITY 00085571

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

Opinion

We have audited the Statement of Fixed Assets (“the statement”) of the UNDP project 00072487, “Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities”, output 00085571 - Syrian Refugee Host Community as at 31 December 2016.

In our opinion, the attached Statement of Fixed Assets presents fairly, in all material respects, the asset status of the UNDP project “00072487, Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities”, output number 00085571, amounting to USD 9,881.72, as of 31 December 2016, in accordance with UNDP accounting policies.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor’s responsibilities for the audit of the Statement of Fixed Assets section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants’ Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management

Management is responsible for the preparation of the Statement of Fixed Assets of the project, and for such internal control as management determines is necessary to enable the preparation of fixed assets that are free from material misstatement, whether due to fraud or error.

INDEPENDENT AUDITOR'S REPORT (Continued)

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the statement as a whole 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 these financial statements.

As part of an audit in accordance with ISA's, we exercise professional judgement and maintain professional skepticism throughout the audit.

We also,

1. 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 risk, 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 the one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.
2. 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 internal control.

We communicate with those charged with governance 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.



Deloitte & Touche (M.E.)
Ramallah – Palestine
9 August, 2017



Financial audit of Output "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities"
For the year ended 31 December 2016

Asset management in service report as of 31 Dec 2016
ProjectID: 72487

#	Project	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	Currency	Cost	Depreciation	Book value	Quantity	Donor	Fund code
1	85571	S49	ITC13	A Televisions	549	0009D F92CC4F		JORMEET1	4/13/2016	USD	5,451.97	511.11	4,940.86	1	145	30000
2	85571	SSO	ITC13	A Televisions	SSO	009DF92D7AD		JORMEET1	4/13/2016	USD	5,451.97	511.11	4,940.86	1	145	30000
											10,903.94	1,022.22	9,881.72			

Prepared by : Fatima Abu Snajneh - Procurment Officer



Revelved By: Yana Hamtini - Finance Associate



Approved by : Bilal Alshawish - Project Operations Manager







2.5 INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF FIXED ASSETS FOR OUTPUT SOLID WASTE MANAGEMENT 00094965

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

Opinion

We have audited the Statement of Fixed Assets ("the statement") of the UNDP project 00072487, Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities, output 00094965 - Solid Waste Management as at 31 December 2016.

In our opinion, the attached Statement of Fixed Assets presents fairly, in all material respects, the asset status of the UNDP project "00072487, Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities", output number 00094965, amounting to USD 19,308.09, as of 31 December 2016, in accordance with UNDP accounting policies.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the Statement of Fixed Assets section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management

Management is responsible for the preparation of the Statement of Fixed Assets of the project, and for such internal control as management determines is necessary to enable the preparation of fixed assets that are free from material misstatement, whether due to fraud or error.

INDEPENDENT AUDITOR'S REPORT (Continued)

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the statement as a whole 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 these financial statements.

As part of an audit in accordance with ISA's, we exercise professional judgement and maintain professional skepticism throughout the audit.

We also,

1. 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 risk, 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 the one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.
2. 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 internal control.

We communicate with those charged with governance 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.



Deloitte & Touche (M.E.)
Ramallah – Palestine
9 August, 2017



Financial audit of Output "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities"
For the year ended 31 December 2016

Asset management in service report as of 31 Dec 2016
ProjectID: 72487

#	Outputs	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	Currency	Cost	Depreciation	Book value	Quantity	Donor	Fund code
1	94965	488	ITCS	Xerox Color Workcenter 7120	488	3325321112		JOR3.L6	10/10/2013	USD	3,531.07	1,147.61	2,383.46	1	12113	30000
2	94965	533	MTRVS	Mitsubishi Pickup L200 GL 4	533	MMBINKB40FD007244		JORMAIN000	12/10/2014	USD	20,480.23	3,555.60	16,924.63	1	12113	30000
											24,011.30	4,703.21	19,308.09			

Prepared by : Fatima Abu Snaine - Procurement Officer

Reviewed By: Yana Hamtini - Finance Associate

Approved by : Bilal Alshawish - Project Operations Manager



2 .6 INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF FIXED ASSETS FOR OUTPUT CVE AND SKILLS EXCHANGE 00098935

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

Opinion

We have audited the Statement of Fixed Assets ("the statement") of the UNDP project 00072487, "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities", output 00098935 - CVE and Skills Exchange as at 31 December 2016.

In our opinion, the attached Statement of Fixed Assets presents fairly, in all material respects, the asset status of the UNDP project "00072487, Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities", output number 00098935, amounting to USD 28,065.68, as of 31 December 2016, in accordance with UNDP accounting policies.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the Statement of Fixed Assets section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management

Management is responsible for the preparation of the Statement of Fixed Assets of the project, and for such internal control as management determines is necessary to enable the preparation of fixed assets that are free from material misstatement, whether due to fraud or error.

INDEPENDENT AUDITOR'S REPORT (Continued)

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the statement as a whole 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 these financial statements.

As part of an audit in accordance with ISA's, we exercise professional judgement and maintain professional skepticism throughout the audit.

We also,

1. 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 risk, 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 the one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.
2. 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 internal control.

We communicate with those charged with governance 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.



Deloitte & Touche (M.E.)
Ramallah – Palestine
9 August, 2017



Financial audit of Output "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities"
For the year ended 31 December 2016

Asset management in service report as of 31 Dec 2016
ProjectID: 72487

Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost_USD	Net Book Val	depreciation	Department	Impl Agency	Donor	Project	Fund code
MTRV4	Kia Sportage	000000005552	KNAP8812DF7762290	SPORTAGE(SL) WAG	JORMAIN000	8/10/2016	8/10/2016	22,104.52	21,337.00	767.52	452.08	001981	00141	00098935	32045
ITC1	A Notebook computers	000000005559	1PMF881AEA	MACBook Pro 13.3	JORMEDIA	9/1/2016	9/1/2016	1,942.09	1,861.17	80.92	452.08	001981	00141	00098935	32045
ITC1	A Notebook computers	000000005560	SC02 RJ585FVH7		JORMEDIA	10/18/2016	10/18/2016	1,942.09	1,881.40	60.69	452.08	001981	00141	00098935	32045
ITC4	A Xerox WorkCentre 7225	000000005564	3337709663	WorkCentre 7225	JOR3.L6	11/14/2016	11/14/2016	3,036.72	2,986.11	50.61	452.08	001981	00141	00098935	32045
								29,025.42	28,065.68	959.74					

Reviewed By: Yana Hamtini - Finance Associate

Prepared by: Fatima Abu Snaitieh - Procurement Officer

Approved by: Bilal Alshawish - Project Operations Manager



Part III – Management Letter

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

Introduction

Under International Standards on Auditing, auditors are encouraged to report various matters concerning an entity's internal control structure noted during their audit, and are required to report certain of those matters. Matters that are required to be reported are "significant deficiencies in the design or operation of the internal control structure that, in the auditor's judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements."

As part of our audit of the Project statement of the Project "Mitigating The Impact Of The Syrian Refugee Crisis On Jordanian Vulnerable Host Communities" for the year ended 31 December 2016, we considered UNDP's internal control structure and compliance with its accounting policies in determining the scope of our audit procedures for the purpose of rendering an opinion on the financial statement. Our purpose was not to provide assurance on the internal control structure.

We emphasize that the responsibility for a sound system of internal controls rests with management and work performed by external audit should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of irregularity should there be any, although our audit procedures have been designed so that any material irregularity has a reasonable probability of discovery.

The matters raised in this part are only those which came to our attention during the course of our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be needed. Recommendations for improvements should be assessed by management for their full commercial impact before they are implemented. Effective implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

The Audit Engagement

Audit objectives

The objective of the financial audit was to express an opinion on the project's financial statements which include:

- 1) Expressing an opinion on whether the expenses incurred by the project during year ended 31 December 2016 and the funds utilization as at 31 December 2016 were 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.
- 2) 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.
- 3) 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, only if a dedicated bank account was established specifically for the project.

Scope of Audit

We performed our audit in accordance with the International Standards on Auditing. The scope of the audit related to transactions concluded and recorded against the UNDP DIM project for the period 1 January 2016 to 31 December 2016. Per the TOR the scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of "responsible parties"; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Centers and UNDP Headquarters and where the supporting documentation were not retained at the level of the UNDP country office.

Specifically, the audit covered the following:

- A) The expenses incurred and recorded in the Combined Delivery Reports (CDR) of the project during the period from 1 January 2016 to 31 December 2016;
- B) The value and existence of the fixed assets held by the project as at 31 December 2016; and
- C) The value and existence of cash held by the project as at 31 December 2016 (in the case there was a separate bank account for the DIM project under review).

Acknowledgment

We wish to express our appreciation for the courtesy and cooperation extended to our representatives during the course of their work. We would be pleased to discuss these recommendations in greater detail at your convenience.



Sincerely Yours,

Deloitte & Touche (M.E.)
9 August, 2017



Finding Number 1: Issue Title: Calculation and Recording of Management and Reporting Services

Observation

The Office used Atlas account code 74105, Management and Reporting Services, to charge Direct Project Costs (DPC) against projects, consented to by Donors within the project proposals. The cost recovery policy and procedures for Direct Project Costs, are included within UNDP Programme and Operations Policies and Procedures (POPP)/ Financial Resources Management/Direct Project Costs Policy. In Jordan Office the percentage used to calculate the amount to be charged on this account 74105, was based on Country Office's management estimates. The Office continued to use Atlas account code 74105 for project cost recovery instead of the updated Atlas account codes for attributing DPC introduced in May 2015 and updated on 26 April 2017.

We noted that the total amount of USD 563,457 recorded and charged to the expenditure account code 74105 "Management and Reporting Services", differs from the amount that should have been recorded. The basis the Office applied for calculating amounts to be charged on this account changed during 2016, where the calculation for the first half of 2016 was based on % of contributions received per donor. During the second half of 2016, it was calculated based on % of expenditures recorded against the donor.

Failure of timely adjusting the expense may cause inaccurate information disclosure to stakeholders, and eventually improper decision making.

Project's Number	Donor	Management and Reporting Services (%)	Expenditures Allocated Per Donor as per AAA List (USD)	Management and Reporting Service Calculated by Auditor (USD)	Management and Reporting Service Recorded by Country Office (USD)	Differences (USD)
85571	WFP	3.30%	1,275,903	42,105	22,655	19,450
85571	Danida	5%	683,774	34,189	16,951	17,238
85571	Kuwait	5%	1,672,284	83,614	35,850	47,764
94965	Canada	5%	3,037,909	151,895	168,512	(16,617)
94965	UNDPSC	5%	18,669	933	-	933
98935	Japan	5%	4,901,460	245,073	319,489	(74,416)
Total				557,809	563,457	5,648

Calculation and Recording of Management and Reporting Services (Continued)

Priority

Medium

Recommendation

Direct project costs which are calculated and recorded based on specific percentages and basis, should be reviewed regularly (at least quarterly) in order to ensure accurate expenses are recorded and the correct percentages along with the correct bases are used for recording. Timely adjustment of the expense will reflect accurate disclosure of the financial information to stakeholders, which may lead to proper decision taking.

The Office should comply with the updated UNDP Programme and Operations Policies and Procedures (POPP), Direct Project Costs Policy and use appropriate Atlas account "64397-DPC Staff costs" and account "74596 -DPC Services to Projects GOE" to attribute Direct Project Costs (DPC) instead of account 74XXX.

Management's Comments and Action Plan

Corporate UNDP policy has been updated on a regular basis during 2016 and has transitioned to the current policy. UNDP Jordan has applied the policy as follows:

January to June 2016 the CO applied flat rate of 5%,

and from June to December 2016, the CO applied the workload analysis exercise.

In order to consistently apply DPC policy, UNDP Jordan has developed DPC pager sheet to systemize and establish a clear DPC calculation, charges, and more accurate workload analysis as well as systematic quarterly reconciliation. For 2017, the CO will follow the recommendation to comply with the updated UNDP Programme and Operations Policies and Procedures (POPP), Direct Project Costs Policy and use appropriate Atlas account.

The Country Office reviews DPC charged amounts on a quarterly basis followed by required adjustments. Audit observation notes, DPC adjustment were performed in delayed manner and will use the account 74596, 64397 to attribute direct project cost (DPC) instead of 74100. The reconciliation will be done once the CDR released in Aug 2017.

Management's Comments and Action Plan

Key Actions	Time Frame	Responsible Units	Tracking	
			Comments	Status
1.1 Develop DPC pager sheet	End of Aug 2017	Programme /Operation		
1.2 Update workload analysis	End of Aug 2017	Programme /Operation		
1.3. implementation of DPC pager	End of Aug 2017	Programme /Operation		
1.4 Budget revision	End of Aug 2017	Programme		

Auditor's Response (If applicable)

N/A