



AUDIT

OF

UNDP CENTRAL AFRICAN REPUBLIC

**JOINT PROJECT TO SUPPORT FIGHT HUMAN RIGHTS VIOLATION AND REVIVAL OF
JUSTICE IN CAR**
(Directly Implemented Project No. 87828, Output No. 94730)

Report No. 1961
Issue Date: 12 July 2018

**Report on the Audit of UNDP Central African Republic
Joint Project to Support Fight Human Rights Violation and Revival of Justice in CAR
(Project No. 87828, Output No. 94730)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), from 23 to 28 April 2018, conducted an audit of Joint Project to Support Fight Human Rights Violation and Revival of Justice in CAR, Project No. 87828, Output No. 94730 (the Project), which is directly implemented and managed by the UNDP Country Office in the Central African Republic (the Office). The last audit of the Project was conducted by OAI through KPMG SA in 2017 and covered project expenditure from 1 January to 31 December 2016.

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 expenses for the period from 1 January to 31 December 2017, and the accompanying Funds Utilization statement¹ and Statement of Assets as of 31 December 2017. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centers and UNDP Headquarters) or expenses of other United Nations agencies. In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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

Overall audit rating

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

Project Expenditure*			Project Assets	
Amount (in \$ '000)	Opinion	NFM** (in \$ '000)	Amount (in \$ '000)	Opinion
3,719	Unmodified***	19	2	Unmodified

*Expenditures recorded in the Combined Delivery Report were \$4.3 million. Excluded from the audit scope were transactions that relate to expenditures processed and approved in locations outside of the country (\$0.6 million).

**NFM = Net Financial Misstatement

***Unmodified = unqualified or clean opinion

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 inaccurate recording of prepayments for the Project. The recommendation aims to ensure the reliability and integrity of financial and operational information.

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

The previous audit (Report No. 1812, issued on 7 August 2017), did not result in any recommendations.

Management comments and action plan

The Resident Representative accepted the recommendation and is in the process of implementing it. Comments and/or additional information provided have been incorporated into the report, where appropriate.



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



**United Nations Development Programme
(UNDP)**

Report of the Independent Auditor on
the United Nations Development Program (UNDP)
Directly Implemented (DIM) Project ID 87828 – Output ID 94730
“Joint Project to Support Fight Human Rights Violation and
Revival of Justice in CAR”
- Bangui, Central African Republic -
For the year ended 31 December 2017



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Executive Summary

KPMG Geneva conducted the financial audit of UNDP project number 87828 “Joint project to support fight human rights violation and revival of Justice in CAR - Output no. 94730” (the project) for the period from 1 January to 31 December 2017. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

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

Statement of Financial Position*
Statement of Fixed Assets
Statement of Cash Position

Unmodified
Unmodified
Not Applicable

* Statement of Financial Position includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization statement (“the statement”); and (c) the project -related accounts receivable and accounts payable.

As a result of our audit, we identified one audit finding with a net financial impact totaling USD 18,943.37 as summarised below. More details to the finding are presented in the management letter on pages 8.

No.	Description	Priority	Category	Net financial impact USD
1	Reporting of prepaid expenses not related to project	Moderate	Prepayments	18,943.37
Total				18,943.37

There were no reportable findings with a medium or high priority rating arising from the prior period audit.

KPMG SA

Pierre-Henri Pigeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 22 June 2018

Audit Objectives and Scope

The objective of the financial audit was to express an opinion on the project financial position which includes:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2017 as well as the Fund Utilization statement, the accounts receivable and the accounts payable as at 31 December 2017 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. The Combined Delivery Report (CDR) and the accompanying Funds Utilization statement are the mandatory and official Statements. Other forms of Statements of expenses that may be prepared by a project office are not accepted. The CDR and the Funds Utilization statement should be duly signed by authorized representatives of both the audit firm and the UNDP country office.
- Expressing an opinion on whether the Statement of Fixed Assets, at Net Book Value, presents fairly the balance of assets of the UNDP project as at 31 December 2017. This Statement must include all assets available as at 31 December 2017 and not only those purchased in a given period. The opinion is rendered on the Net Book value balance of the Assets. 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 the project as at 31 December 2017. Disbursements made against a DIM project are usually financed from regular country office bank accounts. Exceptionally, a dedicated account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where a dedicated bank account for the DIM project has been established. 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.

- As maybe applicable, provide the progress made in implementing the recommendations raised in previous year audit report.

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 2017. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of "responsible parties", or other UN agencies, 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 Offices and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.



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Independent Auditors' Report

Opinion on Financial Position

To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)

We have audited the financial position of the UNDP project No. 87828, "Joint project to support fight human rights violation and revival of Justice in CAR - Output no. 94730" for the period 1 January to 31 December 2017 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization Statement ("The Statement"); and (c) the project related accounts receivable and accounts payable.

The CDR expenditure totaling USD 4,351,984.57, is comprised of expenditure directly incurred by the UNDP Country Office in Central African Republic for an amount of USD 3,719,316.93 and expenditure incurred by entities other than the Country Office for an amount of USD 632,667.64. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Central African Republic of USD 3,719,316.93.

Unmodified Opinion

In our opinion, the attached CDR and the Funds Utilization statement presents fairly, in all material respects, the expenses of US\$ 3,719,316.93 directly incurred by the UNDP Country Office in Central African Republic and charged to the project for the period 1 January to 31 December 2017 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.

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 Utilisation 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

Management responsibilities

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

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilisation statement are 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.



*Report of the Independent Auditor on the United Nations Development Program (UNDP)
Directly Implemented (DIM) Project No 87828
"Joint Project to Support Fight Human Rights violation and
revival of Justice in CAR - Output no. 94730"
- Central African Republic-
For the year ended 31 December 2017*

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 documents.

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 CDR and Funds Utilisation 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 organization's 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.

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 22 June 2018



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Independent Auditors' Report

Statement of Fixed Assets

To: Office of Audit and Investigations (OAI),
United Nations Development Programme (UNDP)

We have audited the accompanying statement of fixed assets of the UNDP project No. 87828 "Joint project to support fight human rights violation and revival of Justice in CAR - Output no. 94730" as at 31 December 2017.

Unmodified Opinion

In our opinion, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP project 87828 amounting to USD 2,270.29 as at 31 December 2017 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. 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.

Management responsibilities

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 a statement of fixed assets that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit

Our objectives are to obtain reasonable assurance about whether the statement of fixed assets 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 documents.



*Report of the Independent Auditor on the United Nations Development Program (UNDP)
Directly Implemented (DIM) Project No 87828
"Joint Project to Support Fight Human Rights violation and
revival of Justice in CAR - Output no. 94730"
- Central African Republic-
For the year ended 31 December 2017*

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 of fixed assets, 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 organization's 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.

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 22 June 2018

Management Letter

To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)

We noted the following findings related to this project as a result of our audit.

Finding 1: Reporting of prepaid expenses not related to project

- **Observation**

During the course of our audit, we identified a prepayment in the amount of USD 18,943.37, relating to the purchase of a vehicle on behalf of another UNDP's project i.e., "Projet d'Appui à la Cour Pénale Spéciale -00102914 (CPS)". Based on our discussions with management, the primary cause of the error was due to the fact that the CPS project had not received its intended funding and as such, the prepayment was recorded in the project under audit which resulted in inaccurate reporting of prepayments for the project. As a result of the error, the caption "prepayments" in the Funds Utilization section of the Combined Delivery Report (CDR) was overstated by the above amount.

- **Priority/Grading**

Moderate

- **Recommendation**

Management should establish appropriate review control procedures that would enable them to ensure that amounts reported are for specific and related project activities. The control should also enable management to identify instances whereby if transactions are inadvertently recorded to the project, that they are reversed in a timely manner. This will ensure that at the reporting date, the project financial report includes transactions related to the project.

- **Management Comment and Action Plan**

The Funds Utilization for the project was subsequently corrected. The Control will be done on a quarterly basis to make sure such errors don't appear with projects.

- **KPMG response (if applicable)**

None

KPMG SA



Pierre-Henri Pingeon
Partner

Geneva, 22 June 2018



Henri Mwaniki
Senior Manager

Annex 1: Statement of Financial position

Combined Delivery Report By Project

UN Development Programme
 Project ID: unglcdpr

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 Run Time: 17-02-2018 13:02:14

Selection Criteria :

Business Unit : CAF10
 Period : Jan-Dec (2017)
 Selected Project Id : 00087828
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : ALL

Project Id : 00087828 Joint Project to support fight	Period :	Jan-Dec (2017)
Output # : 00094730 Cadre Stratégique Justice	Impl. Partner :	99999 UNDP
	Location :	Central African Republic

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Project : 31401 (Cen Afr Rep- Central)				
Output : 04000 (Core Programme, UNU Centre)				
72715 - Hospitality Catering	0.00	- 11,254.76	0.00	- 11,254.76
75708 - Learning - subcontracts	0.00	11,254.76	0.00	11,254.76
Total for Fund 04000	0.00	0.00	0.00	0.00
Output : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	3,762.90	0.00	3,762.90
61310 - Post Adjustment - IP Staff	0.00	2,498.57	0.00	2,498.57
62305 - Dependency Allowances-IP Staff	0.00	375.69	0.00	375.69
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	1,235.30	0.00	1,235.30
62315 - Contrib. to medical, social in	0.00	48.76	0.00	48.76
62320 - Mobility, Hardship, Non-remova	0.00	814.00	0.00	814.00
62330 - Rental Supplements - IP Staff	0.00	777.35	0.00	777.35
62340 - Annual Leave Expense - IP	0.00	719.71	0.00	719.71
63335 - Home Leave Trvl & Allow-IP Stf	0.00	92.50	0.00	92.50
63365 - Special Oper Living Allow-IP	0.00	990.00	0.00	990.00
63530 - Contribution to EOS Benefits	0.00	234.81	0.00	234.81
63535 - Contribution to Security	0.00	391.34	0.00	391.34
63540 - Contribution to Training	0.00	50.09	0.00	50.09
63545 - Contribution to ICT	0.00	93.92	0.00	93.92
63550 - Contributions to MAIP	0.00	15.65	0.00	15.65
63555 - Contribution to UN JFA	0.00	203.50	0.00	203.50
63560 - Contributions to Appendix D	0.00	15.65	0.00	15.65
64310 - Separations - IP Staff	0.00	87.66	0.00	87.66
65115 - Contributions to ASHI Reserve	0.00	607.36	0.00	607.36
65135 - Payroll Mgt Cost Recovery ATLA	0.00	38.63	0.00	38.63
72715 - Hospitality Catering	0.00	- 2,981.01	0.00	- 2,981.01
75105 - Facilities & Admin - Implement	0.00	913.74	0.00	913.74
75708 - Learning - subcontracts	0.00	2,981.01	0.00	2,981.01
Total for Fund 30000	0.00	13,967.13	0.00	13,967.13
Total for Dept : 31401	0.00	13,967.13	0.00	13,967.13
Project : 31403 (Cen Afr Rep-Crisis Prev &Rcvry)				
Output : 04000 (Core Programme, UNU Centre)				
72715 - Hospitality Catering	0.00	- 5,550.75	0.00	- 5,550.75
74110 - Audit Fees	0.00	11,269.00	0.00	11,269.00
75708 - Learning - subcontracts	0.00	5,550.75	0.00	5,550.75

Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

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Run Time: 17-02-2018 13:02:15

Project Id : 00087828 Joint Project to support fight		Period :	Jan-Dec (2017)	
Report # : 00094730 Cadre Stratégique Justice		Impl. Partner :	99999 UNDP	
		Location :	Central African Republic	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
al for Fund 04000	0.00	11,269.00	0.00	11,269.00
id : 11100 (OR - Support to StrngCom JP)				
71205 - Intl Consultants-Sht Term-Tech	0.00	15,530.00	0.00	15,530.00
71605 - Travel Tickets-International	0.00	3,000.00	0.00	3,000.00
71620 - Daily Subsistence Allow-Local	0.00	2,637.54	0.00	2,637.54
71635 - Travel - Other	0.00	0.00	0.00	0.00
72210 - Machinery and Equipment	0.00	- 72,213.52	0.00	- 72,213.52
72215 - Transportation Equipment	0.00	16,166.71	0.00	16,166.71
72401 - Prefab structure/other buildin	0.00	211,830.14	0.00	211,830.14
72405 - Acquisition of Communic Equip	0.00	12,832.92	0.00	12,832.92
72510 - Publications	0.00	0.00	0.00	0.00
72715 - Hospitality Catering	0.00	1,902.98	0.00	1,902.98
73107 - Rent - Meeting Rooms	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	- 80.92	0.00	- 80.92
75105 - Facilities & Admin - Implement	0.00	5,589.61	0.00	5,589.61
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	- 242.52	0.00	- 242.52
75707 - Learning - subsistence allowan	0.00	- 291.31	0.00	- 291.31
75711 - TrnWrkshp&Conf - Stipends	0.00	922.49	0.00	922.49
76110 - Foreign Exch Translation Loss	0.00	2,597.61	0.00	2,597.61
76125 - Realized Loss	0.00	719.81	0.00	719.81
76135 - Realized Gain	0.00	- 84.36	0.00	- 84.36
77630 - Dep Exp Owned - ITC	0.00	313.14	0.00	313.14
al for Fund 11100	0.00	201,130.32	0.00	201,130.32
id : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	206,229.10	0.00	206,229.10
61310 - Post Adjustment - IP Staff	0.00	88,703.80	0.00	88,703.80
62305 - Dependency Allowances-IP Staff	0.00	18,733.29	0.00	18,733.29
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	47,636.23	0.00	47,636.23
62315 - Contrib. to medical, social in	0.00	7,690.67	0.00	7,690.67
62320 - Mobility, Hardship, Non-remova	0.00	28,774.55	0.00	28,774.55
62330 - Rental Supplements - IP Staff	0.00	11,633.11	0.00	11,633.11
62335 - Hazard Duty Station Allow-IP	0.00	49,536.86	0.00	49,536.86
62340 - Annual Leave Expense - IP	0.00	12,214.04	0.00	12,214.04
63305 - Installation Allowance-IP Stf	0.00	0.00	0.00	0.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	5,781.23	0.00	5,781.23
63340 - Proc trips/Rest & Recup-IP Stf	0.00	25,537.41	0.00	25,537.41
63365 - Special Oper Living Allow-IP	0.00	28,670.47	0.00	28,670.47
63505 - Hazard Insurance	0.00	0.00	0.00	0.00
63515 - Security-related Costs	0.00	9,601.84	0.00	9,601.84
63530 - Contribution to EOS Benefits	0.00	9,011.77	0.00	9,011.77
63535 - Contribution to Security	0.00	14,547.03	0.00	14,547.03
63540 - Contribution to Training	0.00	1,922.54	0.00	1,922.54
63545 - Contribution to ICT	0.00	3,604.69	0.00	3,604.69
63550 - Contributions to MAIP	0.00	600.80	0.00	600.80
63555 - Contribution to UN JFA	0.00	7,810.23	0.00	7,810.23
63560 - Contributions to Appendix D	0.00	600.80	0.00	600.80
64305 - Appointments - IP Staff	0.00	0.00	0.00	0.00

Combined Delivery Report By Project

UN Development Programme

Report ID: unglcdrp

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Run Time: 17-02-2018 13:02:15

Project Id : 00087828 Joint Project to support fight		Period :	Jan-Dec (2017)	
Report #: 00094730 Cadre Stratégique Justice		Impl. Partner :	99999 UNDP	
		Location :	Central African Republic	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
64306 - Appointment-Ticket Costs	0.00	7,258.93	0.00	7,258.93
64308 - Appointments-Lump Sum	0.00	29,130.61	0.00	29,130.61
64309 - Appointment-Shipments	0.00	71,582.65	0.00	71,582.65
64310 - Separations - IP Staff	0.00	3,364.39	0.00	3,364.39
65105 - Contrb Med Ins Plan-Retiree-NP	0.00	0.00	0.00	0.00
65115 - Contributions to ASHI Reserve	0.00	23,310.44	0.00	23,310.44
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,351.99	0.00	1,351.99
71205 - Intl Consultants-Sht Term-Tech	0.00	28,868.30	0.00	28,868.30
71211 - Intl Consult Security Charge	0.00	5,762.50	0.00	5,762.50
71305 - Local Consult.-Sht Term-Tech	0.00	31,827.19	0.00	31,827.19
71360 - Local Consult-Security	0.00	519.43	0.00	519.43
71405 - Service Contracts-Individuals	0.00	1,579.15	0.00	1,579.15
71410 - MAIP Premium SC	0.00	2.80	0.00	2.80
71415 - Contribution to Security SC	0.00	69.90	0.00	69.90
71605 - Travel Tickets-International	0.00	11,703.72	0.00	11,703.72
71610 - Travel Tickets-Local	0.00	4,680.02	0.00	4,680.02
71615 - Daily Subsistence Allow-Intl	0.00	13,365.61	0.00	13,365.61
71620 - Daily Subsistence Allow-Local	0.00	25,394.13	0.00	25,394.13
71625 - Daily Subsist Allow-Mtg Partic	0.00	5,684.87	0.00	5,684.87
71635 - Travel - Other	0.00	13,587.68	0.00	13,587.68
72105 - Svc Co-Construction & Engineer	0.00	130,517.61	0.00	130,517.61
72120 - Svc Co-Trade and Business Serv	0.00	0.00	0.00	0.00
72135 - Svc Co-Communications Service	0.00	225.83	0.00	225.83
72145 - Svc Co-Training and Educ Serv	0.00	1,586.26	0.00	1,586.26
72150 - Svc Co-Manufacturing Services	0.00	24,046.49	0.00	24,046.49
72155 - Svc Co-Public Admin, Politics	0.00	162,120.80	0.00	162,120.80
72205 - Office Machinery	0.00	20,791.55	0.00	20,791.55
72210 - Machinery and Equipment	0.00	56,027.07	0.00	56,027.07
72215 - Transportation Equipment	0.00	194,350.30	0.00	194,350.30
72220 - Furniture	0.00	269,838.99	0.00	269,838.99
72311 - Fuel, petroleum and other oils	0.00	16,195.52	0.00	16,195.52
72370 - Security related goods and mat	0.00	1,699.62	0.00	1,699.62
72399 - Other Materials and Goods	0.00	339,765.10	0.00	339,765.10
72401 - Prefab structure/other buildin	0.00	489,475.70	0.00	489,475.70
72405 - Acquisition of Communic Equip	0.00	151,251.83	0.00	151,251.83
72425 - Mobile Telephone Charges	0.00	337.85	0.00	337.85
72505 - Stationery & other Office Supp	0.00	219,995.79	0.00	219,995.79
72510 - Publications	0.00	10,251.10	0.00	10,251.10
72515 - Print Media	0.00	2,486.86	0.00	2,486.86
72605 - Grants to Instit & other Benef	0.00	92,469.25	0.00	92,469.25
72620 - Joint Programming Expenditure	0.00	0.00	0.00	0.00
72705 - Hospitality-Special Events	0.00	0.00	0.00	0.00
72715 - Hospitality Catering	0.00	14,448.19	0.00	14,448.19
72810 - Acquis of Computer Software	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	0.00	0.00	0.00
72964 - Patent Rights	0.00	0.00	0.00	0.00
73105 - Rent	0.00	3,106.68	0.00	3,106.68
73107 - Rent - Meeting Rooms	0.00	83,385.25	0.00	83,385.25
73120 - Utilities	0.00	5,492.81	0.00	5,492.81
73405 - Rental & Maint-Other Office Eq	0.00	106,319.92	0.00	106,319.92
73406 - Maintenance of Equipment	0.00	47,700.84	0.00	47,700.84
73410 - Maint, Oper of Transport Equip	0.00	1,150.07	0.00	1,150.07
73505 - Reimb to UNDP for Supp Svcs	0.00	1,640.21	0.00	1,640.21
74210 - Printing and Publications	0.00	19,693.56	0.00	19,693.56

Combined Delivery Report By Project

UN Development Programme
 Report ID: unglcdrp

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Project Id : 00087828 Joint Project to support fight		Period :	Jan-Dec (2017)	
Output # : 00094730 Cadre Stratégique Justice		Impl. Partner :	99999 UNDP	
		Location :	Central African Republic	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74505 - Insurance	0.00	2,866.01	0.00	2,866.01
74520 - Storage	0.00	8,023.01	0.00	8,023.01
74596 - Services to projects -GOE	0.00	0.00	0.00	0.00
74705 - Port Operation	0.00	12,806.00	0.00	12,806.00
74720 - Distribution Cost	0.00	34,504.09	0.00	34,504.09
74725 - Other L.T.S.H.	0.00	562.56	0.00	562.56
75105 - Facilities & Admin - Implement	0.00	272,980.09	0.00	272,980.09
75705 - Learning costs	0.00	- 21,477.86	0.00	- 21,477.86
75707 - Learning – subsistence allowan	0.00	13,064.71	0.00	13,064.71
75708 - Learning - subcontracts	0.00	140,281.99	0.00	140,281.99
75709 - Learning - training of counter	0.00	43,572.17	0.00	43,572.17
75711 - TrnWrkshp&Conf - Stipends	0.00	119,214.74	0.00	119,214.74
76110 - Foreign Exch Translation Loss	0.00	10.12	0.00	10.12
76125 - Realized Loss	0.00	7,928.66	0.00	7,928.66
76135 - Realized Gain	0.00	- 3,498.01	0.00	- 3,498.01
77305 - Salaries - IP Staff-TA	0.00	63,766.40	0.00	63,766.40
77306 - Appoint-Tk cost-IP Staff-TA	0.00	601.88	0.00	601.88
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	5,755.38	0.00	5,755.38
77309 - Appoint-shipment-IP Staff-TA	0.00	1,200.00	0.00	1,200.00
77310 - Post Adjustment - IP Staff-TA	0.00	32,466.65	0.00	32,466.65
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	3,885.43	0.00	3,885.43
77320 - Assg hardship & mob allow-TA	0.00	12,487.30	0.00	12,487.30
77345 - Dep Allowances-IP Staff-TA	0.00	10,580.43	0.00	10,580.43
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	- 1,898.79	0.00	- 1,898.79
77365 - Spec Oper Living Allow-IP-TA	0.00	13,187.75	0.00	13,187.75
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	18,982.24	0.00	18,982.24
77385 - Contribution to Security	0.00	5,681.56	0.00	5,681.56
77386 - Contribution to ICT_TA	0.00	1,250.17	0.00	1,250.17
77395 - MAIP Premium TA/IP	0.00	208.35	0.00	208.35
77396 - PAYROLL MGT COST RECOVERY	0.00	798.32	0.00	798.32
77397 - Appendix D TA/IP	0.00	208.35	0.00	208.35
77660 - Dep Exp Owned -Vehicle	0.00	1,362.60	0.00	1,362.60
al for Fund 30000	0.00	4,125,618.12	0.00	4,125,618.12
al for Dept : 31403	0.00	4,338,017.44	0.00	4,338,017.44
al for Output : 00094730	0.00	4,351,984.57	0.00	4,351,984.57
Project Total :	0.00	4,351,984.57	0.00	4,351,984.57

Pierre-Henri Pigeon, Partner
 KPMG SA, Geneva
 22 June 2018

Henri Mwaniki, Senior Manager
 KPMG SA, Geneva
 22 June 2018

signed By :  Date : 22 FEB 2018

signed By : **MATHIEU Ciowela**
 Directeur Pays, UNDP
 RCA

KPMG
 INITIALED FOR IDENTIFICATION
 PURPOSES ONLY

Combined Delivery Report By Project

UN Development Programme
Report ID: unglodrp

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Selection Criteria :

Business Unit : CAF10
Period : Jan-Dec (2017)
Selected Project Id : 00087828
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : ALL	Period :	Jan-Dec (2017)		
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
31401 - Cen Afr Rep- Central	0.00	13,967.13	0.00	13,967.13
31403 - Cen Afr Rep-Crisis Prev &Rcvry	0.00	4,338,017.44	0.00	4,338,017.44

Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

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Run Time: 17-02-2018 13:02:23

Funds Utilization

Selection Criteria :

Business Unit : CAF10
Period : Jan-Dec (2017)
Selected Project Id : 00087828
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00087828 Joint Project to support fight

Period : As at Dec 31, 2017

Input #	00094730	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			2,348.59
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			18,943.37
Commitments			1,549,083.50

Annex 2: Statement of Fixed Assets

AM In Service Report

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Report ID: UNAM600 Run Time:

Business

Unit: CAF10 Country: Category: In Service Project Type: All Amount >= 0 As of Date: 31/12/2017

Operating Un CAF Department Impl Agency: Donor: Fund Code: Project: Profile ID:

Business unit	Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost USD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund code
CAF10	CAF	000000000776	ITC5	A Photocopiers	000000000776	RML10495	CAFAPJ	29/07/2015	29/07/2015	29/07/2015	3131,44	2270,29	1.0000	31403	001981	12246	00094730	30000



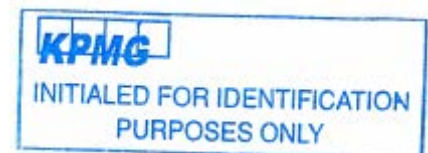
Philippe LASMEL
Operation Manager
31/12/2017

PH

Pierre-Henri Pingeon, Partner
 KPMG SA, Geneva
 22 June 2018

[Signature]

Henri Mwaniki, Senior Manager
 KPMG SA, Geneva
 22 June 2018



Annex 3: Audit Findings Priority Ratings

The following categories of priorities are used:

High (Critical)	Action is considered imperative to ensure that UNDP is not exposed to high risks. Failure to take action could result in major consequences and issues.
Medium (Important)	Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences.
Low	Action is considered desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the auditors directly with the Office management, during the exit meeting and through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in the audit report.