

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



*Empowered lives.
Resilient nations.*

AUDIT

OF

UNDP HAITI

**APPUI AU GOUVERNEMENT POST-MATTHEW,
EARLY RECOVERY - MATTHEW**
(Directly Implemented Project No. 99905, Output No. 103320)

Report No. 1979

Issue Date: 31 July 2018

Report on the Audit of UNDP Haiti
Appui au Gouvernement Post-Matthew, Early Recovery – Matthew
(Project No. 99905, Output No. 103320)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 14 to 25 May 2018, conducted an audit of Appui au Gouvernement Post-Matthew (Project No. 99905, Output No. 103320) (the Project), which is directly implemented and managed by the UNDP Country Office in Haiti (the Office). This was the first audit of the Project.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the Project's Combined Delivery Report, which includes expenses for the period from 1 January to 31 December 2017 and the accompanying Funds Utilization statement¹ as of 31 December 2017 as well as Statement of Assets as of 31 December 2017. The audit did not include expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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

Audit results

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

Project Expenses*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
3,628	Unmodified ^{**}	105	Unmodified

*Expenses recorded in the Combined Delivery Report were \$3,973,166. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country (\$345,155).

**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 recommendations, 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." The recommendation includes actions to address inconsistencies in Letters of Agreement issued by the Office.

The recommendation aims to ensure compliance with legislative mandates, regulations and rules, policies and procedures.

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.

Management comments and action plan

The Deputy Special Representative of the Secretary-General, UN Resident Coordinator, Humanitarian Coordinator and UNDP 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.

Helge S.
Osttveiten
2018.07.31
03:40:27
Director
Office of Audit and Investigations
04'00'

**UNITED NATIONS DEVELOPMENT PROGRAMME
(UNDP)
AUDIT REPORT
FINAL**

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

Appui au Gouvernement post-Matthew

Output name:	Early Recovery - Matthew
UNDP Country Office:	Haiti
Atlas Project ID:	99905
Atlas Output ID:	103320
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January to 31 December 2017

Table of Contents

EXECUTIVE SUMMARY	3
THE AUDIT ENGAGEMENT	4
AUDIT OPINION.....	5
PROJECT FINANCIAL POSITION	5
STATEMENT OF FIXED ASSETS	7
STATEMENT OF CASH POSITION	9
MANAGEMENT LETTER	10
ANNEXES	12
ANNEX 1: COMBINED DELIVERY REPORT	12
ANNEX 2: STATEMENT OF ASSETS AND EQUIPMENT	20
ANNEX 3: AUDIT FINDING PRIORITY RATINGS.....	22

EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of the UNDP project Appui au Gouvernement post-Matthew (Project ID 99905 and Output ID 103320 (the project), directly implemented by UNDP Haiti (the Office) for the year ended 31 December 2017. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

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

Project Financial Position	Unmodified
Statement of Fixed Assets	Unmodified
Statement of Cash Position	Not applicable

As a result of our audit, we have raised one audit finding with zero net financial impact as summarised below:

No.	Title	Priority	Net financial impact \$
1	Letters of Agreement not drafted in accordance with UNDP POPP	Medium	-
Total			-

The project was not audited in the prior year.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

26 July 2018

MOORE STEPHENS

THE AUDIT ENGAGEMENT

Audit Objectives and Scope

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2017 in the Combined Delivery Report (CDR), the Funds Utilization statement as at 31 December 2017 and the accounts receivable and 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.
- Expressing an opinion on whether the Statement of Fixed Assets, at net book value, presents fairly the balance of depreciated assets of the 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.

Where a DIM project does not have any assets or equipment, it is not necessary to express such an opinion.

- Expressing an opinion on whether the Statement of Cash Position held by the project presents fairly the cash and bank balance of the project as at 31 December 2017.

In cases where the cash transactions of the audited DIM project are made through the Office bank accounts, this type of opinion is not required.

The Financial Audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series. As applicable, the audit report provides the progress made in implementing the recommendations raised in the previous year's audit report.

The scope of the audit relates only to transactions concluded and recorded against the 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", unless the inclusion of these expenses is specifically required in the request for proposal; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the Office.

AUDIT OPINION

Independent Auditor's Report to UNDP - Appui au Gouvernement post-Matthew

Project Financial Position

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

We have audited the financial position of the UNDP project ID 99905 'Appui au Gouvernement post-Matthew'; output ID 103320 'Early Recovery – Matthew' for the period 1 January to 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 totalling \$ 3,973,165.88 is comprised of expenditure directly incurred by the UNDP Office in Haiti for an amount of \$ 3,628,010.72 and payroll expenditure managed and processed by UNDP HQ for an amount of \$ 345,155.16. Our audit only covered the expenditure directly incurred by the UNDP Office in Haiti of \$ 3,628,010.72.

Unmodified opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of \$ 3,628,010.72 directly incurred by the UNDP Office in Haiti and charged to the project for the period 1 January to 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. Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities' section of this report.

We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants. We have fulfilled our other ethical responsibilities in accordance with these requirements, 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 Utilization 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 Utilization 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. 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 the Funds Utilization 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.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

26 July 2018

MOORE STEPHENS

Independent Auditor's Report to UNDP - Appui au Gouvernement post-Matthew

Statement of Fixed Assets

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

We have audited the accompanying Statement of Fixed Assets of the UNDP project ID 99905 'Appui au Gouvernement post-Matthew'; output ID 103320 'Early Recovery – Matthew' as at 31 December 2017.

Unmodified Opinion

In our opinion, the attached Statement of Fixed Assets presents fairly, in all material respects, the assets status of the UNDP project Post Matthew Recovery amounting to \$ 105,041.03 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. Our responsibilities under those provisions and standards are further described in the Auditor's responsibilities section of this report.

We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants 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

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 the Statement of Fixed Assets.

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.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

26 July 2018

MOORE STEPHENS

Independent Auditor's Report to UNDP- Appui au Gouvernement post-Matthew

Statement of Cash Position

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

We noted that the UNDP project ID 99905 'Appui au Gouvernement post-Matthew'; output ID 103320 'Early Recovery – Matthew' did not have a dedicated bank account for the DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.

MANAGEMENT LETTER

The audit observation and recommendation arising from the financial audit of the project are set out in our management letter below:

Finding n°: 1	Letters of Agreement not drafted in accordance with UNDP POPP
<p>Observation:</p> <p>Article 5 of UNDP POPP 'General Considerations of Contracting states that 'Contracts shall be awarded within the designated period of the offer's validity and clearly define:</p> <ul style="list-style-type: none"> a. the nature of the goods, civil works and/or services being procured; e. conditions to be fulfilled; and h. the rights and obligations of UNDP and of the supplier'. <p>The Letters of Agreement between the Office and the communes who implemented project activities contained several requirements of the commune that were not applicable to the services or activities taking place.</p> <ul style="list-style-type: none"> • Articles 8, 9 and 10 of the Letters of Agreement with the communes for "cash for work" activities requires that the communes produce quarterly financial reporting, interim activity reports and a final report within 12 months after the end of the activities. However, these requirements are not applicable because of the type of project and the way the activities are implemented. • Letter of Agreement Appendix 3 - Payment schedule. This was based on expenditure per budget headings rather than stage payments based on % completion, and as such was not aligned to the nature of the activities carried out by the communes. <p>Furthermore, some important obligations were not included in the Letters of Agreement or were not clear:</p> <ul style="list-style-type: none"> • Appendix 1 - Project document. The project document is referred to on a number of occasions throughout the Letters of Agreement, but was missing in most cases. • The obligations of the communes towards the verification of payroll costs for works activities are not mentioned in the contract. • The budget is expressed in terms of amounts per main activities but there is no indication of budget by type of costs. <p>These observations evidence that UNDP POPP requirements on contracting were not adhered to and they increase the risk of misunderstandings and possible disputes between the Office and the communes concerning the work covered by the contracts.</p>	
Priority: Medium	
<p>Recommendation:</p> <p>Contracts between the Office and the communes should all be reviewed by the Office with updates made to ensure:</p> <ul style="list-style-type: none"> • Requirements which are not applicable to the work should be removed from the contracts; • The rights and obligations of the Office and of the commune should be clearly set out in each contract. 	
<p>Management comments:</p> <p>According to the indications of UNDP headquarters, UNDP Country Office (CO) in Haiti must use the standard format of agreements with partners and adapt the annexes regarding activities and budget to the context and their needs.</p>	

In the past, the UNDP Haiti Management used to submit to headquarters modifications request for clearance and they informed the CO that it was not necessary to make the changes suggested. However, the LOA template has been replaced by another legal instrument in April 2018 with the launch of the new Project Programme Module guidance.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

26 July 2018

MOORE STEPHENS

Annexes

Annex 1: Combined Delivery Report

UN
DP

UN Development Programme

Report ID: unglcdrp

Combined Delivery Report By Project

Page 1 of 7

Run Time: 11-07-2018 18:07:20

Selection Criteria :

Business Unit : HTI10

Period : Jan-Dec (2017)

Selected Project Id : 00099905

Selected Fund Code : ALL

Selected Dept. IDs : ALL

Selected Outputs : 00103320

Project Id : 00099905 Appui au Gouvernement post-Mat	Period :	Jan-Dec (2017)
Output # : 00103320 Early recovery - Matthew	Impl. Partner :	99999 UNDP
	Location :	Haiti
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

Dept: 50801 (Haiti - Central)

Fund : 04000 (Core Programme, UNU Centre)

72425 - Mobile Telephone Charges	0.00	1,554.88	0.00	1,554.88
----------------------------------	------	----------	------	----------

Total for Fund 04000	0.00	1,554.88	0.00	1,554.88
-----------------------------	-------------	-----------------	-------------	-----------------

Total for Dept : 50801	0.00	1,554.88	0.00	1,554.88
-------------------------------	-------------	-----------------	-------------	-----------------

Dept: 50803 (Haiti - Crisis Prev & Rcvry)

Fund : 04000 (Core Programme, UNU Centre)

61305 - Salaries - IP Staff	0.00	22,055.05	0.00	22,055.05
61310 - Post Adjustment - IP Staff	0.00	8,814.10	0.00	8,814.10
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	6,907.16	0.00	6,907.16
62315 - Contrib. to medical, social in	0.00	749.72	0.00	749.72
62320 - Mobility, Hardship, Non-remova	0.00	6,227.84	0.00	6,227.84
62330 - Rental Supplements - IP Staff	0.00	3,013.95	0.00	3,013.95
62340 - Annual Leave Expense - IP	0.00	3,279.27	0.00	3,279.27
63335 - Home Leave Trvl & Allow-IP Stf	0.00	539.56	0.00	539.56
63340 - Proc trips/Rest & Recup-IP Stf	0.00	1,136.50	0.00	1,136.50
63365 - Special Oper Living Allow-IP	0.00	4,461.21	0.00	4,461.21
63530 - Contribution to EOS Benefits	0.00	1,157.58	0.00	1,157.58
63535 - Contribution to Security	0.00	1,311.94	0.00	1,311.94
63540 - Contribution to Training	0.00	246.95	0.00	246.95
63545 - Contribution to ICT	0.00	463.03	0.00	463.03
63550 - Contributions to MAIP	0.00	77.17	0.00	77.17
63555 - Contribution to UN JFA	0.00	1,003.26	0.00	1,003.26
63560 - Contributions to Appendix D	0.00	77.17	0.00	77.17
64306 - Appointment-Ticket Costs	0.00	1,685.10	0.00	1,685.10
64307 - Appointment-Subsistence Allow	0.00	0.00	0.00	0.00
64308 - Appointments-Lump Sum	0.00	0.00	0.00	0.00
64309 - Appointment-Shipments	0.00	13,000.00	0.00	13,000.00
64310 - Separations - IP Staff	0.00	432.16	0.00	432.16
65115 - Contributions to ASHI Reserve	0.00	2,994.31	0.00	2,994.31
65135 - Payroll Mgt Cost Recovery ATLA	0.00	515.04	0.00	515.04
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
71305 - Local Consult.-Sht Term-Tech	0.00	27,532.47	0.00	27,532.47
71360 - Local Consult-Security	0.00	385.23	0.00	385.23
71405 - Service Contracts-Individuals	0.00	188,060.38	0.00	188,060.38
71410 - MAIP Premium SC	0.00	380.93	0.00	380.93
71415 - Contribution to Security SC	0.00	6,687.73	0.00	6,687.73
71530 - UNV-Rest and Recuperation	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	2,106.00	0.00	2,106.00
71620 - Daily Subsistence Allow-Local	0.00	29,741.01	0.00	29,741.01



Project Id : 00099905 Appui au Gouvernement post-Mat		Period :	Jan-Dec (2017)	
Output # : 00103320 Early recovery - Matthew		Impl. Partner :	99999 UNDP	
		Location :	Haiti	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71810 - Contractual Svcs-indiv ImpPtnr	44,732.96	- 17,429.99	0.00	27,302.97
72105 - Svc Co-Construction & Engineer	0.00	141,896.34	0.00	141,896.34
72125 - Svc Co-Studies & Research Serv	0.00	83,750.00	0.00	83,750.00
72126 - Svc Co-Security blast assessme	0.00	3,573.76	0.00	3,573.76
72170 - Svc Co-Humanitarian Aid & Relf	0.00	- 3,468.08	0.00	- 3,468.08
72210 - Machinery and Equipment	0.00	2,470.52	0.00	2,470.52
72220 - Furniture	0.00	6,528.56	0.00	6,528.56
72311 - Fuel, petroleum and other oils	0.00	14,479.62	0.00	14,479.62
72315 - Food & Textile Products	0.00	398.81	0.00	398.81
72399 - Other Materials and Goods	0.00	21,967.96	0.00	21,967.96
72402 - Building Maintenance	0.00	- 10,344.06	0.00	- 10,344.06
72406 - Security communication equipme	0.00	492.64	0.00	492.64
72425 - Mobile Telephone Charges	0.00	713.46	0.00	713.46
72440 - Connectivity Charges	0.00	8,081.17	0.00	8,081.17
72505 - Stationery & other Office Supp	0.00	139.56	0.00	139.56
72605 - Grants to Instit & other Benef	0.00	50,000.00	0.00	50,000.00
72620 - Joint Programming Expenditure	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	1,305.90	0.00	1,305.90
73105 - Rent	0.00	0.00	0.00	0.00
73106 - Leased premises alterations	0.00	1,515.47	0.00	1,515.47
73107 - Rent - Meeting Rooms	0.00	328.77	0.00	328.77
73110 - Custodial & Cleaning Services	0.00	4,554.35	0.00	4,554.35
73120 - Utilities	0.00	507.99	0.00	507.99
73125 - Common Services-Premises	0.00	118.64	0.00	118.64
73216 - Construction Cost	0.00	2,231.28	0.00	2,231.28
73405 - Rental & Maint-Other Office Eq	0.00	50,000.00	0.00	50,000.00
73406 - Maintenance of Equipment	0.00	821.08	0.00	821.08
73410 - Maint, Oper of Transport Equip	0.00	22,332.60	0.00	22,332.60
74220 - Translation Costs	0.00	3,051.92	0.00	3,051.92
74525 - Sundry	0.00	30.25	0.00	30.25
74710 - Land Transport	0.00	443.33	0.00	443.33
74725 - Other L.T.S.H.	0.00	48,614.15	0.00	48,614.15
75105 - Facilities & Admin - Implement	0.00	679.45	0.00	679.45
75709 - Learning - training of counter	0.00	3,162.12	0.00	3,162.12
75710 - Participation of counterparts	0.00	573.18	0.00	573.18
76120 - Unrealized Loss	0.00	3,131.72	0.00	3,131.72
76125 - Realized Loss	0.00	990.02	0.00	990.02
76130 - Unrealized Gain	0.00	- 1,972.27	0.00	- 1,972.27
76135 - Realized Gain	0.00	- 3,865.41	0.00	- 3,865.41
77630 - Dep Exp Owned - ITC	0.00	480.12	0.00	480.12
77660 - Dep Exp Owned -Vehicle	0.00	2,616.69	0.00	2,616.69
Total for Fund 04000	44,732.96	779,943.44	0.00	824,676.40
Fund : 28400 (EDRCR-Global)				
73410 - Maint, Oper of Transport Equip	0.00	220.61	0.00	220.61
75105 - Facilities & Admin - Implement	0.00	17.65	0.00	17.65
Total for Fund 28400	0.00	238.26	0.00	238.26
Fund : 30000 (PROGRAMME COST SHARING)				
61105 - Salaries - NP Staff	0.00	1,327.65	0.00	1,327.65

UN
DP

UN Development Programme

Report ID: unglcdrp

Combined Delivery Report By Project

Page 3 of 7

Run Time: 11-07-2018 18:07:20

Project Id : 00099905 Appui au Gouvernement post-Mat		Period :	Jan-Dec (2017)	
Output # : 00103320 Early recovery - Matthew		Impl. Partner :	99999 UNDP	
		Location :	Haiti	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63340 - Proc trips/Rest & Recup-IP Stf	0.00	1,136.00	0.00	1,136.00
64397 - Services to projects -CO staff	0.00	10,768.62	0.00	10,768.62
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
71211 - Intl Consult Security Charge	0.00	467.50	0.00	467.50
71305 - Local Consult.-Sht Term-Tech	0.00	26,260.75	0.00	26,260.75
71360 - Local Consult-Security	0.00	175.34	0.00	175.34
71405 - Service Contracts-Individuals	0.00	29,248.34	0.00	29,248.34
71410 - MAIP Premium SC	0.00	53.26	0.00	53.26
71415 - Contribution to Security SC	0.00	906.02	0.00	906.02
71505 - UN Volunteers-Stipend & Allow	0.00	2,011.51	0.00	2,011.51
71510 - UNV Settling-In-Grant	0.00	169.75	0.00	169.75
71520 - UNV-Language Allowance	0.00	100.00	0.00	100.00
71525 - UNV-Hazard Pay	0.00	301.72	0.00	301.72
71535 - UNV-Medical Insurance	0.00	341.33	0.00	341.33
71540 - UNV-Global Charges	0.00	93.68	0.00	93.68
71541 - UNVs-Contribution to security	0.00	314.20	0.00	314.20
71550 - UNV-Resettlement Allowance	0.00	419.00	0.00	419.00
71590 - UNV Development Effectiveness	0.00	1,654.18	0.00	1,654.18
71605 - Travel Tickets-International	0.00	1,529.58	0.00	1,529.58
71610 - Travel Tickets-Local	0.00	810.00	0.00	810.00
71615 - Daily Subsistence Allow-Intl	0.00	1,010.00	0.00	1,010.00
71620 - Daily Subsistence Allow-Local	0.00	159,735.97	0.00	159,735.97
71810 - Contractual Svcs-indiv ImpPtnr	453,357.29	196,620.10	0.00	649,977.39
72126 - Svc Co-Security blast assessme	0.00	18,814.40	0.00	18,814.40
72170 - Svc Co-Humanitarian Aid & Relf	0.00	9,587.74	0.00	9,587.74
72205 - Office Machinery	0.00	0.00	0.00	0.00
72210 - Machinery and Equipment	0.00	10,163.03	0.00	10,163.03
72220 - Furniture	0.00	998.35	0.00	998.35
72311 - Fuel, petroleum and other oils	0.00	15,090.01	0.00	15,090.01
72399 - Other Materials and Goods	0.00	4,811.02	0.00	4,811.02
72425 - Mobile Telephone Charges	0.00	2,199.00	0.00	2,199.00
72440 - Connectivity Charges	0.00	442.30	0.00	442.30
72505 - Stationery & other Office Supp	0.00	1,122.27	0.00	1,122.27
72605 - Grants to Instit & other Benef	0.00	300,000.00	0.00	300,000.00
72620 - Joint Programming Expenditure	0.00	1,782.00	0.00	1,782.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73105 - Rent	0.00	714.72	0.00	714.72
73106 - Leased premises alterations	0.00	0.00	0.00	0.00
73110 - Custodial & Cleaning Services	0.00	4,459.54	0.00	4,459.54
73406 - Maintenance of Equipment	0.00	133.80	0.00	133.80
73410 - Maint, Oper of Transport Equip	0.00	10,730.40	0.00	10,730.40
74210 - Printing and Publications	0.00	4,600.00	0.00	4,600.00
74220 - Translation Costs	0.00	7,182.00	0.00	7,182.00
74515 - Claims and Adjustments	0.00	159.39	0.00	159.39
74525 - Sundry	0.00	2,679.83	0.00	2,679.83
74596 - Services to projects -GOE	0.00	4,674.36	0.00	4,674.36
74710 - Land Transport	0.00	0.00	0.00	0.00
74725 - Other L.T.S.H.	0.00	10,965.23	0.00	10,965.23
75105 - Facilities & Admin - Implement	0.00	104,096.02	0.00	104,096.02
75709 - Learning - training of counter	0.00	0.00	0.00	0.00
75711 - TrnWrkshp&Conf - Stipends	0.00	928.57	0.00	928.57
76120 - Unrealized Loss	0.00	976.87	0.00	976.87
76125 - Realized Loss	0.00	1,035.66	0.00	1,035.66
76130 - Unrealized Gain	0.00	- 954.41	0.00	- 954.41

UN
DP

UN Development Programme

Report ID: unglcdrp

Combined Delivery Report By Project

Page 4 of 7

Run Time: 11-07-2018 18:07:20

Project Id : 00099905 Appui au Gouvernement post-Mat		Period :		Jan-Dec (2017)	
Output # : 00103320 Early recovery - Matthew		Impl. Partner : Location :		99999 UNDP Haiti	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
76135 - Realized Gain	0.00	- 804.95	0.00	- 804.95	
77630 - Dep Exp Owned - ITC	0.00	151.00	0.00	151.00	
Total for Fund 30000	453,357.29	952,192.65	0.00	1,405,549.94	
Fund : 30071 (Programme Cost Sharing GOV1)					
71205 - Intl Consultants-Sht Term-Tech	0.00	11,000.00	0.00	11,000.00	
71405 - Service Contracts-Individuals	0.00	26,000.46	0.00	26,000.46	
71410 - MAIP Premium SC	0.00	56.86	0.00	56.86	
71415 - Contribution to Security SC	0.00	966.88	0.00	966.88	
71620 - Daily Subsistence Allow-Local	0.00	15,097.55	0.00	15,097.55	
71810 - Contractual Svcs-indiv ImpPtnr	322,922.97	766,513.20	0.00	1,089,436.17	
72126 - Svc Co-Security blast assessme	0.00	7,633.50	0.00	7,633.50	
72170 - Svc Co-Humanitarian Aid & Relf	0.00	60,838.53	0.00	60,838.53	
72210 - Machinery and Equipment	0.00	221,991.31	0.00	221,991.31	
72605 - Grants to Instit & other Benef	0.00	266,072.86	0.00	266,072.86	
75105 - Facilities & Admin - Implement	0.00	50,972.82	0.00	50,972.82	
76120 - Unrealized Loss	0.00	32,151.00	0.00	32,151.00	
76125 - Realized Loss	0.00	13,380.42	0.00	13,380.42	
76130 - Unrealized Gain	0.00	- 32,150.99	0.00	- 32,150.99	
76135 - Realized Gain	0.00	- 10,341.35	0.00	- 10,341.35	
Total for Fund 30071	322,922.97	1,430,183.05	0.00	1,753,106.02	
Total for Dept : 50803	821,013.22	3,162,557.40	0.00	3,983,570.62	
Dept: 50804 (Haiti - Dem. Governance)					
Fund : 04000 (Core Programme, UNU Centre)					
64306 - Appointment-Ticket Costs	0.00	- 1,685.10	0.00	- 1,685.10	
64309 - Appointment-Shipments	0.00	- 13,000.00	0.00	- 13,000.00	
74220 - Translation Costs	0.00	961.56	0.00	961.56	
Total for Fund 04000	0.00	- 13,723.54	0.00	- 13,723.54	
Fund : 30000 (PROGRAMME COST SHARING)					
72425 - Mobile Telephone Charges	0.00	1,651.74	0.00	1,651.74	
75105 - Facilities & Admin - Implement	0.00	132.14	0.00	132.14	
76135 - Realized Gain	0.00	- 19.96	0.00	- 19.96	
Total for Fund 30000	0.00	1,763.92	0.00	1,763.92	
Total for Dept : 50804	0.00	- 11,959.62	0.00	- 11,959.62	
Total for Output : 00103320	821,013.22	3,152,152.66	0.00	3,973,165.88	



UN
DP

UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 5 of 7
Run Time: 11-07-2018 18:07:20

Project Id : 00099905 Appui au Gouvernement post-Mat		Period :	Jan-Dec (2017)	
Output # : 00103320 Early recovery - Matthew		Impl. Partner :	99999 UNDP	
		Location :	Haiti	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Project Total :	821,013.22	3,152,152.66	0.00	3,973,165.88

Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

26 July 2018

MOORE STEPHENS

Signed By : MADELEINE DAKES
Madeline Dakes, Chef de Projet
Signed By : Yelle Y. Helle Sr. CD

Date : 18 juillet 2018
Date : 18/7/2018





UN
DP

UN Development Programme

Report ID: unglcdrp

Combined Delivery Report By Project

Page 6 of 7
Run Time: 11-07-2018 18:07:20

Selection Criteria :

Business Unit : HTI10
Period : Jan-Dec (2017)
Selected Project Id : 00099905
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00103320

Project Id : ALL		Period :		Jan-Dec (2017)	
Output # : ALL		Impl. Partner :			
		Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
50801 - Haiti - Central	0.00	1,554.88	0.00	1,554.88	
50803 - Haiti - Crisis Prev & Rcvry	821,013.22	3,162,557.40	0.00	3,983,570.62	
50804 - Haiti - Dem. Governance	0.00	- 11,959.62	0.00	- 11,959.62	



Funds Utilization

Selection Criteria :

Business Unit : HT110
Period : Jan-Dec (2017)
Selected Project Id : 00099905
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00103320

Project/Award: 00099905 Appui au Gouvernement post-Mat

Period : As at Dec 31, 2017

Output # 00103320 Impl. Partner :99999 UNDP

UNDP AMOUNT

Outstanding NEX advances	54,768.15
Undepreciated Fixed Assets	105,041.03
Unamortized Intangible Assets	0.00
Inventory	0.00
Prepayments	0.00
Commitments	6,714.39

Annex 2: Statement of Assets and Equipment

DATE OF PHYSICAL COUNT	31-Dec-17
PROJECT DESCRIPTION	Projet Relèvement Immédiat - Matthew
COUNTRY OFFICE	Haïti

Statement of Assets - Project 99905 output 103320

BUSINESS_UNIT	OPERATING_UNIT	ASSET_ID	ASSET_TYPE	PROFILE ID (electricals, vehicles etc)	TAG_NUMBER	SERIAL_ID	DESCRIPTION	LOCATION (physical)	ACQUISITION DATE	In Service Date	Quantity (should always be 1)	Cost,USD	Net Book Value	FUND CODE	Implementing Agent	Donor	PROJECT_ID	DEPTID (expenditure)
HTI10	HTI	000000001444	MTRV4	A Automobiles or cars	000000001444	JTEBD9FJ-40K011732		HTIPRMATHE	12/5/2012	12/5/2012	1	43,778.91	24,986.63	04000	001981	00012	0010332	50803
HTI10	HTI	000000002097	MTRV4	TOYOTA LAND CRUISER HARD TOP	000000002097	JTEEB71J607009823		HTIPRPROHE	1/1/2011	1/1/2011	1	34,903.14	14,542.97	04000	001981	00012	0010332	50803
HTI10	HTI	000000002121	MTRV4	TOYOTA HILUX PICK UP	000000002121	AHTFR22G906048277		HTIPRPROHE	11/21/2011	11/21/2011	1	38,464.34	18,697.95	04000	001981	00012	0010332	50803
HTI10	HTI	000000002205	MTRV4	A Automobiles or cars	000000002205	3N6PD23Y7ZK940508		HTIPRPROHE	7/22/2015	7/22/2015	1	25,000.00	19,791.67	04000	001981	00012	0010332	50803
HTI10	HTI	000000002207	MTRV4	A Automobiles or cars	000000002207	3N6PD23Y8ZK940274		HTIPRPROHE	7/22/2015	7/22/2015	1	25,000.00	19,791.67	04000	001981	00012	0010332	50803
HTI10	HTI	000000002277	ITC1	A Notebook computers	000000002277	1VFLVB2	DELL INSPIRION	HTIPRMATHE	7/21/2016	7/21/2016	1	1,610.69	1,308.68	30000	001981	00141	0010332	50803
HTI10	HTI	000000002322	ITC10	A Projectors	000000002322	05Y13CBHBO7378B		HTIPRPDLT	4/4/2017	4/4/2017	1	3,200.79	2,960.73	04000	001981	00012	0010332	50803
HTI10	HTI	000000002323	ITC10	A Projectors	000000002323	05Y13CBHBO7380L		HTIPRPDLT	4/4/2017	4/4/2017	1	3,200.79	2,960.73	04000	001981	00012	0010332	50803
												175,158.66	105,041.03					

Physical Verification by (Project Staff selected for Inventory Check):

Fabline Norvin 18/7/18
Fabline Norvin, Assistante de Projet

Prepared by (Asset Focal Point)

Madeleine Oakes 18/7/18
Madeleine Oakes, Chef de Projet

Submitted by (Project Manager)

Aranud Gomolet 18/07/2018
Aranud Gomolet, Chef d'Unité

Cleared by (Team Leader)

Yvonne Helle 18/7/18
Yvonne Helle, Directrice Pays



Mark Henderson
Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

26 July 2018

MOORE STEPHENS

Annex 3: Audit finding priority ratings

The following categories of priorities are used:

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