

**UNITED NATIONS DEVELOPMENT PROGRAMME**  
**Office of Audit and Investigations**



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UNDP REGIONAL BUREAU FOR ARAB STATES**

**ARAB KNOWLEDGE REPORT**  
**(Directly Implemented Project No. 79215, Output No. 89271)**

**Report No. 1983**  
**Issue Date: 14 August 2018**

**Report on the Audit of UNDP Regional Bureau for Arab States  
Arab Knowledge Report (Project No. 79215, Output No. 89271)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG Geneva (the audit firm), from 21 May to 3 July 2018, conducted an audit of Arab Knowledge Report Project (Project No. 79215, Output No. 89271, which is directly implemented and managed by the UNDP Regional Bureau for Arab States (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 statement<sup>1</sup> as of 31 December 2017 as well as 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 purview of the Regional Bureau or the Regional Hub. 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 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
872	Unmodified**	2	Unmodified

\*Expenses recorded in the Combined Delivery Report were \$2,055,772. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country (\$573,923). Also excluded were expenses incurred at the "responsible party" level (\$610,000).

\*\*Unmodified = unqualified or clean opinion.

The audit did not result in any recommendations.

<sup>1</sup> 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**

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



Helge S. Osttveiten  
Director  
Office of Audit and Investigations



**United Nations Development Programme  
(UNDP)**

Report of the Independent Auditor on  
the United Nations Development Programme (UNDP)  
Directly Implemented (DIM) Project ID 00079215 – Output no.  
00089271  
“Arab Knowledge Report”  
- Amman, Jordan  
For the year ended 31 December 2017



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## Executive Summary

KPMG Geneva conducted the financial audit of UNDP Project No. 00079215 – Output No. 00089271 “Arab Knowledge Report” (the project) for the period 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:

<b>Statement of Financial Position*</b>	<b>Unmodified</b>
<b>Statement of Fixed Assets</b>	<b>Unmodified</b>
<b>Statement of Cash Position</b>	<b>Not Applicable</b>

\* 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.

There were no reportable findings with a medium or high priority rating. Consequently, we do not issue a management letter. The project was also not audited in the prior period thus no reportable findings to follow up on.

KPMG SA

Pierre-Henri Pingeon  
*Partner*

Henri Mwaniki  
*Senior Manager*

Geneva, 24 July 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 Regional Bureau for Arab States (RBAS).
- 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 RBAS 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 RBAS 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 Regional 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)

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We have audited the financial position of the UNDP Project No. 00079215 – Output No. 00089271 “Arab Knowledge Report” 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 US\$ 2,055,772.73 is comprised of expenditure directly incurred by the UNDP Regional Bureau for Arab States (RBAS) in Amman, Jordan for an amount of US\$ 871,850.01 and expenditure incurred by entities other than the RBAS for an amount of US\$ 1,183,922.72. Our audit only covered the expenditure directly incurred by the UNDP RBAS in Amman, Jordan of US\$ 871,850.01.

### **Unmodified Opinion**

In our opinion, the attached CDR and the Funds Utilization statement presents fairly, in all material respects, the expenses of US\$ 871,850.01, directly incurred by the UNDP RBAS in Amman, Jordan 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.





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, 24 July 2018



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## **Independent Auditors' Report**

Opinion on the statement of Fixed Assets

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

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We have audited the accompanying statement of fixed assets of the UNDP Project No. 00079215 – Output No. 00089271 “Arab Knowledge Report” 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 00079215 amounting to US\$ 2,048.44 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.



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, 24 July 2018

## **Annexes**

Annex 1: Combined Delivery Report and Funds Utilization Statements – output 00089271

**Combined Delivery Report By Project**

UN Development Programme  
Report ID: unglcdrp

Page 1 of 4  
Run Time: 30-04-2018 16:04:38

**Selection Criteria :**

Business Unit : UNDP1  
Period : Jan-Dec (2017)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00089271

Project Id : 00079215	Fostering Knowledge for Develo	Period :	Jan-Dec (2017)
Output # : 00089271	Arab Knowledge Report	Impl. Partner :	99999 UNDP
		Location :	UN PLAZA

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Dept: 81001 (RBAS/HQ/Country Office Support)</b>				
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
61105 - Salaries - NP Staff	0.00	35,857.35	0.00	35,857.35
61305 - Salaries - IP Staff	0.00	82,046.97	0.00	82,046.97
61310 - Post Adjustment - IP Staff	0.00	54,725.34	0.00	54,725.34
62105 - Dependency Allowance-NP Staff	0.00	288.78	0.00	288.78
62110 - Contrib Joint Staff Pension-NP	0.00	7,455.85	0.00	7,455.85
62115 - Contrib to Med,Soclns-NP Staff	0.00	1,112.32	0.00	1,112.32
62140 - Annual Leave Expense - NO	0.00	-1,530.42	0.00	-1,530.42
62305 - Dependency Allowances-IP Staff	0.00	14,064.40	0.00	14,064.40
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	27,179.08	0.00	27,179.08
62315 - Contrib. to medical, social in	0.00	1,375.29	0.00	1,375.29
62340 - Annual Leave Expense - IP	0.00	15,636.01	0.00	15,636.01
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	35,368.70	0.00	35,368.70
63335 - Home Leave Trvl & Allow-IP Stf	0.00	3,699.96	0.00	3,699.96
63530 - Contribution to EOS Benefits	0.00	6,473.61	0.00	6,473.61
63535 - Contribution to Security	0.00	7,336.72	0.00	7,336.72
63540 - Contribution to Training	0.00	1,381.05	0.00	1,381.05
63545 - Contribution to ICT	0.00	2,589.41	0.00	2,589.41
63550 - Contributions to MAIP	0.00	431.60	0.00	431.60
63555 - Contribution to UN JFA	0.00	5,610.48	0.00	5,610.48
63560 - Contributions to Appendix D	0.00	431.60	0.00	431.60
64110 - Separations - NP Staff	0.00	717.14	0.00	717.14
64310 - Separations - IP Staff	0.00	1,914.79	0.00	1,914.79
64340 - Staff related Cost-Others	0.00	87,068.00	0.00	87,068.00
64397 - Services to projects -CO staff	0.00	165,068.00	0.00	165,068.00
65115 - Contributions to ASHI Reserve	0.00	16,745.09	0.00	16,745.09
65135 - Payroll Mgt Cost Recovery ATLA	0.00	875.60	0.00	875.60
71205 - Intl Consultants-Sht Term-Tech	0.00	103,795.92	0.00	103,795.92
71210 - Intl Consultants-Sht Term-Supp	0.00	10,000.00	0.00	10,000.00
71211 - Intl Consult Security Charge	0.00	3,348.84	0.00	3,348.84
71305 - Local Consult.-Sht Term-Tech	0.00	16,970.00	0.00	16,970.00
71360 - Local Consult-Security	0.00	688.50	0.00	688.50
71405 - Service Contracts-Individuals	0.00	179,388.46	0.00	179,388.46
71410 - MAIP Premium SC	0.00	392.83	0.00	392.83
71415 - Contribution to Security SC	0.00	6,679.13	0.00	6,679.13
71605 - Travel Tickets-International	116,000.00	48,496.79	0.00	164,496.79
71615 - Daily Subsistence Allow-Intl	0.00	82,619.16	0.00	82,619.16
71625 - Daily Substist Allow-Mtg Partic	0.00	5,481.32	0.00	5,481.32
71630 - Shipment	0.00	2,086.28	0.00	2,086.28
71635 - Travel - Other	0.00	12,979.50	0.00	12,979.50
72405 - Acquisition of Communic Equip	0.00	1,940.00	0.00	1,940.00
72415 - Courier Charges	0.00	1,703.22	0.00	1,703.22
72425 - Mobile Telephone Charges	0.00	7,770.18	0.00	7,770.18
72430 - Postage and Pouch	0.00	14.33	0.00	14.33
72435 - E-mail-Subscription	0.00	55.51	0.00	55.51



**Combined Delivery Report By Project**

UN Development Programme  
Report ID: unglcdrp

Page 2 of 4  
Run Time: 30-04-2018 16:04:38

Project Id : 00079215 Fostering Knowledge for Develo Output # : 00089271 Arab Knowledge Report	Period :		Jan-Dec (2017)	
	Impl. Partner :		99999 UNDP	
	Location :		UN PLAZA	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72705 - Hospitality-Special Events	0.00	2,817.04	0.00	2,817.04
72715 - Hospitality Catering	0.00	229.30	0.00	229.30
72810 - Acquis of Computer Software	0.00	733.71	0.00	733.71
72815 - Inform Technology Supplies	0.00	165.00	0.00	165.00
73310 - Maint & Licencing of Software	0.00	55,000.00	0.00	55,000.00
74105 - Management and Reporting Srvs	0.00	2,500.00	0.00	2,500.00
74210 - Printing and Publications	52,500.00	38,518.16	0.00	91,018.16
74225 - Other Media Costs	0.00	2,450.00	0.00	2,450.00
74525 - Sundry	13,600.00	3,741.63	0.00	17,341.63
74596 - Services to projects -GOE	0.00	54,246.00	0.00	54,246.00
74598 - Direct Project Costs - GOE	0.00	54,246.00	0.00	54,246.00
75105 - Facilities & Admin - Implement	0.00	152,274.95	0.00	152,274.95
75705 - Learning costs	427,900.00	20,025.85	0.00	447,925.85
76125 - Realized Loss	0.00	61.18	0.00	61.18
76135 - Realized Gain	0.00	-0.02	0.00	-0.02
77630 - Dep Exp Owned - ITC	0.00	431.24	0.00	431.24
<b>Total for Fund 30000</b>	<b>610,000.00</b>	<b>1,445,772.73</b>	<b>0.00</b>	<b>2,055,772.73</b>
<b>Total for Dept : 81001</b>	<b>610,000.00</b>	<b>1,445,772.73</b>	<b>0.00</b>	<b>2,055,772.73</b>
<b>Total for Output : 00089271</b>	<b>610,000.00</b>	<b>1,445,772.73</b>	<b>0.00</b>	<b>2,055,772.73</b>
<b>Project Total :</b>	<b>610,000.00</b>	<b>1,445,772.73</b>	<b>0.00</b>	<b>2,055,772.73</b>

Pierre-Henri Pingeon, Partner  
KPMG SA, Geneva  
24 July 2018

Henri Mwaniki, Senior Manager  
KPMG SA, Geneva  
24 July 2018



Digitally signed by Yakup Beris  
DN: cn=Yakup Beris, o=UNDP,  
ou=Bureau for Arab States,  
email=yakup.beris@undp.org,  
c=JO

Date: 2018.05.01 09:32:41 +03'00'

Signed By : \_\_\_\_\_ Date : \_\_\_\_\_

Signed By : \_\_\_\_\_ Date : \_\_\_\_\_





Combined Delivery Report By Project

UN Development Programme  
 Report ID: unglcdrp

Page 3 of 4  
 Run Time: 30-04-2018 16:04:40

**Selection Criteria :**

Business Unit : UNDP1  
 Period : Jan-Dec (2017)  
 Selected Project Id : ALL  
 Selected Fund Code : ALL  
 Selected Dept. IDs : ALL  
 Selected Outputs : 00089271

Project Id : ALL	Period :	Jan-Dec (2017)
Output # : ALL	Impl. Partner :	
	Location :	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
81001 - RBAS/HQ/Country Office Support	610,000.00	1,445,772.73	0.00	2,055,772.73



Combined Delivery Report By Project

Funds Utilization

Selection Criteria :

Business Unit : UNDP1  
 Period : Jan-Dec (2017)  
 Selected Project Id : ALL  
 Selected Fund Code : ALL  
 Selected Dept. IDs : ALL  
 Selected Outputs : 00089271

Project/Award: 00079215 Fostering Knowledge for Develo

Period : As at Dec 31, 2017

Output #	00089271	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			2,048.44
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			267,460.34





Annex 2: Statement of Fixed Assets

AM In Service Report

UN Development Programme Page 1 of 4  
 Report ID: UNAM600 Run Time: 7/5/2018 17:05  
 Business Unit: R4710 Country: Category: In Service Project Type: All Amount >= 0 As of Date: 12/31/2017  
 Operating Unit: Department: Impl Agency: Donor: Fund Code: Project: Profile ID:  
 Business unit: Operating Unit: Asset ID Profile ID Description TAG Number Serial Number Model Location  
 R4710 H05 000000000026 ITC1 HP Pavilion 14-n202ee ICT01-0102 5CD407491P DC1-2243  
 R4710 H05 000000000027 ITC1 HP Pavilion 14-n202ee ICT01-0045 5CD407491F DC1-2243

Model	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund code
	DC1-2243	10/31/2014	10/31/2014	1,725.00	1,024.22	1	81001	001981	11122	00089271	30000
	DC1-2243	10/31/2014	10/31/2014	1,725.00	1,024.22	1	81001	001981	11122	00089271	30000
					2,048.44						

Tarek T. Abdelhadi  
 Regional Programme for Arab States Asset Focal Point  
 5/9/2018  


Abusabeeb Elsadig  
 Regional Programme for Arab States Results and Resource Management Specialist  
 5/9/2018  


Yakup Beris  
 Regional Programme for Arab States Coordinator  
 5/9/2018  




Pierre-Henri Pingeon, Partner  
 KPMG SA, Geneva  
 24 July 2018



Henri Mwaniki, Senior Manager  
 KPMG SA, Geneva  
 24 July 2018

