



AUDIT

OF

UNDP SIERRA LEONE

SUPPORT TO THE ELECTORAL CYCLE IN SIERRA LEONE
(Directly Implemented Project No. 95468, Output No. 99474)

Report No. 2138
Issue Date: 1 August 2019

**Report on the Audit of UNDP Sierra Leone
Support of the Electoral Cycle in Sierra Leone (Project No. 95468, Output No. 99474)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 6 to 15 May 2019, conducted an audit of Support of the Electoral Cycle in Sierra Leone (Project No. 95468, Output No. 99474 - Support to the National Electoral Commission (SNEC) (the Project), which is directly implemented and managed by the UNDP Country Office in Sierra Leone (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 2018 and the accompanying Funds Utilization statement¹ as of 31 December 2018 as well as Statement of Fixed Assets as of 31 December 2018. 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 Centres and UNDP Headquarters). The audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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

Audit results

Based on the audit 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
4,594	Unmodified	21	Unmodified

* Expenses recorded in the Combined Delivery Report were \$8,290,985.21. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country \$3,685,451.31. Also excluded were expenses incurred at the "responsible party" level \$11,891.90.

Key recommendation: Total = 1, high priority = 0

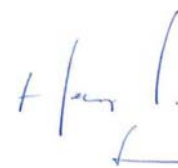
The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation, which means, "Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP." These recommendations include actions to address: maintaining adequate documentation to support fuel and security allowances claimed by employees for residential security measures.

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 recommendation aims to ensure the following: reliability and integrity of financial and operational information.

Management comments and action plan

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

A handwritten signature in blue ink, which appears to read 'H. Osttveiten', is located to the left of the printed name.

Helge Osttveiten
2019.08.01
12:51:18 -04'00'

Helge S. Osttveiten
Director
Office of Audit and Investigations



UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

FINAL AUDIT REPORT

Financial audit of the UNDP directly implemented project no.
00095468 output no. 00099474

Sierra Leone

IDENTIFICATION

Project name:	Support to the Electoral Cycle in Sierra Leone
Output name:	Support to the National Electoral Commission (SNEC)
UNDP Country Office:	Sierra Leone
Atlas Project ID:	00095468
Atlas Output ID:	00099474
Auditor:	BDO LLP
Period subject to audit:	1 January to 31 December 2018

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EXECUTIVE SUMMARY

BDO LLP conducted the financial audit of Support to the Electoral Cycle in Sierra Leone (Project ID 00095468 and Output ID 000099474) (the project), directly implemented by UNDP Sierra Leone for the year ended 31 December 2018. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

Audit opinions

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

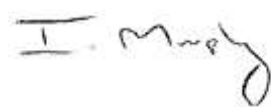
Management letter summary

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

No.	Title	Priority	Net financial impact \$
1	Inadequate documentation maintained to support fuel and security allowances claimed by employee	Medium	-
Total			-

Prior year audit

The project was not audited in the prior year.



Ian Murphy
Partner



BDO LLP
150 Aldersgate Street
London EC1A 4AB
30 July 2019

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 2018 in the Combined Delivery Report (CDR), the Funds Utilization statement as at 31 December 2018 and the accounts receivable and accounts payable as at 31 December 2018 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 UNDP project as at 31 December 2018. This statement must include all assets available as at 31 December 2018 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 UNDP project as at 31 December 2018.

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

The Financial Audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series. 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 UNDP DIM project between 1 January and 31 December 2018. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of "responsible parties", unless the inclusion of these expenses is specifically required in the request for proposal; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.

AUDIT OPINIONS

Independent Auditor's Report to UNDP - Support to the Electoral Cycle in Sierra Leone

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. 00095468, Support to the Electoral Cycle in Sierra Leone output ID. 00099474, Support to the National Electoral Commission (SNEC) for the period 1 January to 31 December 2018 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 \$ 8,290,985.21, is comprised of expenditure directly incurred by the UNDP Country Office in Sierra Leone for an amount of \$ 4,593,641.80 and expenditure incurred by entities other than the Country Office for an amount of \$ 11,891.90, global payroll of \$ 990,056.16 and expenditure processed outside the Country office of \$ 2,695,395.15. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Sierra Leone of \$ 4,593,641.80.

Unmodified opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of \$ 4,593,641.80 directly incurred by the UNDP Country Office in Sierra Leone and charged to the project for the period 1 January to 31 December 2018 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 (IESBA), 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.

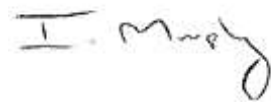
Auditor's responsibilities

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.



Ian Murphy
Partner



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30 July 2019

Independent Auditor's Report to UNDP - Support to the Electoral Cycle in Sierra Leone

Statement of Fixed Assets

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

Unmodified Opinion

We have audited the accompanying Statement of Fixed Assets of the UNDP project ID. 00095468, Support to the Electoral Cycle in Sierra Leone output ID. 00099474, Support to the National Electoral Commission (SNEC) as at 31 December 2018.

In our opinion, the attached Statement of Fixed Assets presents fairly, in all material respects, the assets status of the UNDP project Support to the National Electoral Cycle in Sierra Leone amounting to \$20,560.81, as at 31 December 2018 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.



Ian Murphy
Partner



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30 July 2019

Independent Auditor's Report to UNDP - Support to the National Election Cycle

Statement of Cash

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

We noted that the UNDP project ID. 00095468, Support to the Electoral Cycle in Sierra Leone output ID. 00099474, did not have a dedicated bank account for DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.

MANAGEMENT LETTER

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

Finding n°: 1	Title: Inadequate documentation maintained to support fuel and security allowances claimed by employee				
Observation:					
According to the approved Residential Security Measures (RSM) guidance for international staff, “Security guards costs for a maximum of US \$ 800 per month” are eligible for reimbursement. The mentioned maximum amount is “calculated based on current rate charged by the recognized security companies in the country”.					
In addition, the guidance also states that “for Emergency power supply (i.e. fuel for residential generator), a maximum of US \$ 600 per month” is eligible for reimbursement on a monthly basis. The reimbursable amount is “based on the calculation of fuel consumption of a 2.5/3.5 KW generator for seven days a week from 7 pm to 7 am at the present cost of fuel”.					
We observed that the Country Office made payments to an expatriate member staff who was recruited to work on the project and was contractually entitled to claim reimbursement for fuel and security expenses.					
The fuel and security cost reimbursements were made to the employee based on receipts signed by their landlord stating amounts received from the employee as payment for rent, cost of guard services and cost of generator fuel. The employee did not provide an invoice with these expenses noted, and they were not included in their tenancy agreement.					
Details of the relevant transactions as recorded in the financial report are below:					
Accounting Date	Transaction Id	Description	Local Curr Amount	Local Curr	USD Amount
03-May-18	SLE10-00079576-1-1-ACCR-DST	Security and fuel cost	10,800.00	USD	10,800.00
21-Jun-18	SLE10-00080204-1-1-ACCR-DST	Reimb. of security and fuel	46,935,000.00	SLL	6,300.00
The employee’s reimbursement claim was supported by signed receipts from their landlord acknowledging receipt of payment as below:					
Period	Security costs (A) USD	Fuel costs (B) USD	Total paid to landlord (C) = A + B USD	Amount reimbursed USD	
16 Apr 17 - 15 May 17	600.00	600.00	1,200.00	1,200.00	
16 May 17 - 15 Jun 17	600.00	600.00	1,200.00	1,200.00	
16 Jun 17 - 15 Jul 17	600.00	600.00	1,200.00	1,200.00	
16 Jul 17 - 15 Aug 17	600.00	600.00	1,200.00	1,200.00	
16 Aug 17 - 15 Sep 17	600.00	600.00	1,200.00	1,200.00	
16 Sep 17 - 15 Oct 17	600.00	600.00	1,200.00	1,200.00	
16 Oct 17 - 15 Nov 17	600.00	600.00	1,200.00	1,200.00	
16 Nov 17 - 15 Dec 17	600.00	600.00	1,200.00	1,200.00	
16 Dec 17 - 15 Jan 18	600.00	600.00	1,200.00	1,200.00	
Subtotal	5,400.00	5,400.00	10,800.00	10,800.00	
17 Jan 18 - 31 Jan 18	392.00	392.00	784.00	300.00	
1 Feb 18 - 28 Feb 18	600.00	600.00	1,200.00	1,200.00	
1 Mar 18 - 31 Mar 18	600.00	600.00	1,200.00	1,200.00	
1 Apr 18 - 30 Apr 18	600.00	600.00	1,200.00	1,200.00	

1 May 18 - 31 May 18	600.00	600.00	1,200.00	1,200.00
1 Jun 18 - 30 Jun 18	600.00	600.00	1,200.00	1,200.00
Subtotal	3,392.00	3,392.00	6,784.00	6,300.00

We note that payment of 2017 costs as detailed above was made in May 2018 and thus has been included in the 2018 financial report. We also note that the above expenses have not exceeded the maximum allowance set out in the RSM.

In the absence of documentation supporting the actual cost incurred, the entity runs the risk of reimbursing staff for fuel and security costs at the maximum rate allowed in the guidance, and not for the actual expense incurred in line with the guidance set out in the RSM.

Priority: Medium

Recommendation:

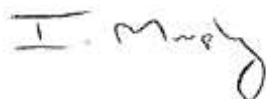
Where the landlord is the provider of security and fuel, the entity should request a breakdown of the fuel and security cost included in the rent agreement between employees and the landlord. This should set out totals due for payment and frequency of payment. This should be referred to when the employee submits their reimbursement request, to verify that costs are line with the agreement.

If the landlord is not the provider of fuel and security services, the CO should ensure that reimbursement claims are supported by invoices from the service provider as well as confirmation of receipt of payment to support the allowances claimed in the financial report.

Management comments:

The Country Office takes note of the recommendation in this audit report and will ensure that international staff entitled to Residential Security Measures (RSM) reimbursements costs provide the copy of the lease agreement with a clear breakdown of fuel costs and security guards costs.

Management has issued a circular to all international staff effecting these measures. The circular will be uploaded in CARDS



Ian Murphy
Partner



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30 July 2019

Annexes

Annex 1: Combined Delivery Report



Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

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Run Time: 25-02-2019 10:02:36

Selection Criteria :

Business Unit : SLE10
Period : Jan-Dec (2018)
Selected Project Id : 00095468
Selected Fund Code : ALL
Selected Dept. IDs : B0372
Selected Outputs : 00099474

Project Id : 00095468 Support to the Electoral Cycle		Period :	Jan-Dec (2018)	
Output # : 00099474 Supp National Elect Commission		Impl. Partner :	02762 DIRECT EXECUTION	
		Location :	Sierra Leone	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 37201 (Sierra Leone - Central)

Fund : 30000 (PROGRAMME COST SHARING)

75105 - Facilities & Admin - Implement	0.00	256.64	0.00	256.64
75709 - Learning - training of counter	0.00	3,208.05	0.00	3,208.05

Total for Fund 30000	0.00	3,464.69	0.00	3,464.69
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Total for Dept : 37201	0.00	3,464.69	0.00	3,464.69
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Dept: 37204 (Sierra Leone - Dem. Governance)

Fund : 04000 (Core Programme, UNU Centre)

71205 - Intl Consultants-Sht Term-Tech	0.00	29,610.64	0.00	29,610.64
71211 - Intl Consult Security Charge	0.00	575.94	0.00	575.94
71305 - Local Consult.-Sht Term-Tech	0.00	12,010.40	0.00	12,010.40
71360 - Local Consult-Security	0.00	87.00	0.00	87.00
71505 - UN Volunteers-Stipend & Allow	0.00	80.00	0.00	80.00
71515 - UNV-Security Allowance	0.00	114.13	0.00	114.13
71605 - Travel Tickets-International	0.00	3,078.58	0.00	3,078.58
71615 - Daily Subsistence Allow-Intl	0.00	1,561.00	0.00	1,561.00
71620 - Daily Subsistence Allow-Local	0.00	184.06	0.00	184.06
71625 - Daily Subsist Allow-Mtg Partic	1,081.08	0.00	0.00	1,081.08
71635 - Travel - Other	3,675.67	397.66	0.00	4,073.33
72125 - Svc Co-Studies & Research Serv	0.00	1,463.00	0.00	1,463.00
72130 - Svc Co-Transportation Services	0.00	2,027.03	0.00	2,027.03
72205 - Office Machinery	0.00	7,777.00	0.00	7,777.00
72220 - Furniture	0.00	4,459.45	0.00	4,459.45
72311 - Fuel, petroleum and other oils	0.00	13,264.74	0.00	13,264.74
72399 - Other Materials and Goods	0.00	25,720.73	0.00	25,720.73
72405 - Acquisition of Communic Equip	0.00	6,647.46	0.00	6,647.46
72425 - Mobile Telephone Charges	0.00	1,358.48	0.00	1,358.48
72440 - Connectivity Charges	0.00	3,159.73	0.00	3,159.73
72505 - Stationery & other Office Supp	0.00	5,852.52	0.00	5,852.52
72510 - Publications	0.00	128.61	0.00	128.61
72515 - Print Media	0.00	276.91	0.00	276.91
72520 - Electronic Media	486.49	0.00	0.00	486.49
73115 - Moving Expenses	0.00	1,950.26	0.00	1,950.26
73120 - Utilities	0.00	14,707.64	0.00	14,707.64
73405 - Rental & Maint-Other Office Eq	0.00	7,919.47	0.00	7,919.47
74205 - Audio Visual Productions	0.00	6,868.79	0.00	6,868.79
74210 - Printing and Publications	0.00	190,708.24	0.00	190,708.24
74220 - Translation Costs	0.00	0.00	0.00	0.00
74705 - Port Operation	0.00	22,699.36	0.00	22,699.36
74720 - Distribution Cost	0.00	42,835.10	0.00	42,835.10



Combined Delivery Report By Project

UN
DIP

UN Development Programme

Report ID: unglcdrp

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Run Time: 25-02-2019 10:02:36

Project Id : 00095468 Support to the Electoral Cycle	Period : Jan-Dec (2018)
Output # : 00099474 Supp National Elect Commission	Impl. Partner : 02762 DIRECT EXECUTION
	Location : Sierra Leone

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74725 - Other L.T.S.H.	0.00	7,788.10	0.00	7,788.10
75705 - Learning costs	0.00	9,451.44	0.00	9,451.44
75707 - Learning - subsistence allowan	0.00	1,449.66	0.00	1,449.66
75709 - Learning - training of counter	4,216.22	33,728.13	0.00	37,944.35
75710 - Participation of counterparts	2,432.44	10,397.84	0.00	12,830.28
76110 - Foreign Exch Translation Loss	0.00	2.73	0.00	2.73
76120 - Unrealized Loss	0.00	609.84	0.00	609.84
76125 - Realized Loss	0.00	0.02	0.00	0.02
76130 - Unrealized Gain	0.00	- 609.85	0.00	- 609.85
76135 - Realized Gain	0.00	- 447.26	0.00	- 447.26
77630 - Dep Exp Owned - ITC	0.00	4,421.89	0.00	4,421.89
Total for Fund 04000	11,891.90	474,316.47	0.00	486,208.37

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	23,960.31	0.00	23,960.31
62215 - Contrib. to Medical, social In	0.00	4,723.02	0.00	4,723.02
63515 - Security-related Costs	0.00	161.07	0.00	161.07
63535 - Contribution to Security	0.00	2,997.48	0.00	2,997.48
64307 - Appointment-Subsistence Allow	0.00	8,040.00	0.00	8,040.00
64397 - Services to projects -CO staff	0.00	- 5,449.00	0.00	- 5,449.00
71205 - Intl Consultants-Sht Term-Tech	0.00	319,081.01	0.00	319,081.01
71211 - Intl Consult Security Charge	0.00	6,662.95	0.00	6,662.95
71305 - Local Consult. Sht Term-Tech	0.00	16,265.88	0.00	16,265.88
71360 - Local Consult-Security	0.00	708.34	0.00	708.34
71405 - Service Contracts-Individuals	0.00	6,787.00	0.00	6,787.00
71505 - UN Volunteers-Stipend & Allow	0.00	0.00	0.00	0.00
71510 - UNV Settling-in-Grant	0.00	- 2,217.04	0.00	- 2,217.04
71515 - UNV-Security Allowance	0.00	0.00	0.00	0.00
71520 - UNV-Language Allowance	0.00	0.00	0.00	0.00
71535 - UNV-Medical Insurance	0.00	0.00	0.00	0.00
71540 - UNV-Global Charges	0.00	0.00	0.00	0.00
71541 - UNVs-Contribution to security	0.00	0.00	0.00	0.00
71545 - UNV-Home Leave Travel & Allowa	0.00	0.00	0.00	0.00
71550 - UNV-Resettlement Allowance	0.00	0.00	0.00	0.00
71560 - UNV-Intl Appoint/Sep Incl Trvl	0.00	- 136.05	0.00	- 136.05
71590 - UNV Development Effectiveness	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	11,863.94	0.00	11,863.94
71615 - Daily Subsistence Allow-Intl	0.00	13,910.00	0.00	13,910.00
71620 - Daily Subsistence Allow-Local	0.00	4,397.33	0.00	4,397.33
71635 - Travel - Other	0.00	644.00	0.00	644.00
72125 - Svc Co-Studies & Research Serv	0.00	659,628.12	0.00	659,628.12
72215 - Transportation Equipment	0.00	50,791.93	0.00	50,791.93
72311 - Fuel, petroleum and other oils	0.00	1,072.60	0.00	1,072.60
72399 - Other Materials and Goods	0.00	2,046,236.73	0.00	2,046,236.73
72401 - Prefab structure/other buildin	0.00	16,042.90	0.00	16,042.90
72405 - Acquisition of Communic Equip	0.00	52,921.60	0.00	52,921.60
72425 - Mobile Telephone Charges	0.00	0.00	0.00	0.00
72440 - Connectivity Charges	0.00	605.41	0.00	605.41
72505 - Stationery & other Office Supp	0.00	30,201.70	0.00	30,201.70
72805 - Acquis of Computer Hardware	0.00	23,797.30	0.00	23,797.30
72815 - Inform Technology Supplies	0.00	17,109.79	0.00	17,109.79
73115 - Moving Expenses	0.00	1,172.05	0.00	1,172.05



Combined Delivery Report By Project

UN Development Programme
Report ID: ungicdrp

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Project Id : 00095468 Support to the Electoral Cycle		Period : Jan-Dec (2018)		
Output # : 00099474 Supp National Elect Commission		Impl. Partner : 02762 DIRECT EXECUTION		
		Location : Sierra Leone		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73310 - Maint & Licencing of Software	0.00	7,595.87	0.00	7,595.87
73406 - Maintenance of Equipment	0.00	2,918.92	0.00	2,918.92
74205 - Audio Visual Productions	0.00	912.16	0.00	912.16
74210 - Printing and Publications	0.00	523,432.94	0.00	523,432.94
74220 - Translation Costs	0.00	88,063.51	0.00	88,063.51
74225 - Other Media Costs	0.00	8,309.95	0.00	8,309.95
74510 - Bank Charges	0.00	230.34	0.00	230.34
74525 - Sundry	0.00	- 200.00	0.00	- 200.00
74596 - Services to projects -GOE	0.00	70,182.00	0.00	70,182.00
74720 - Distribution Cost	0.00	21,361.97	0.00	21,361.97
74725 - Other L.T.S.H.	0.00	119,994.17	0.00	119,994.17
75105 - Facilities & Admin - Implement	0.00	327,815.64	0.00	327,815.64
75115 - Facilities & Admin - OH & Ind	0.00	6,639.20	0.00	6,639.20
75707 - Learning – subsistence allowan	0.00	3,478.91	0.00	3,478.91
75709 - Learning - training of counter	0.00	11,454.68	0.00	11,454.68
75710 - Participation of counterparts	0.00	10,983.70	0.00	10,983.70
76110 - Foreign Exch Translation Loss	0.00	1.01	0.00	1.01
76125 - Realized Loss	0.00	0.04	0.00	0.04
76135 - Realized Gain	0.00	- 13.66	0.00	- 13.66
Total for Fund 30000	0.00	4,515,141.72	0.00	4,515,141.72
Fund : 30079 (EUROPEAN COMMISSION)				
61305 - Salaries - IP Staff	0.00	295,361.63	0.00	295,361.63
61310 - Post Adjustment - IP Staff	0.00	150,415.76	0.00	150,415.76
62305 - Dependency Allowances-IP Staff	0.00	8,222.44	0.00	8,222.44
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	106,621.02	0.00	106,621.02
62315 - Contrib. to medical, social in	0.00	2,758.17	0.00	2,758.17
62320 - Mobility, Hardship, Non-remova	0.00	61,050.33	0.00	61,050.33
62340 - Annual Leave Expense - IP	0.00	22,807.38	0.00	22,807.38
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	43,830.01	0.00	43,830.01
63335 - Home Leave Trvl & Allow-IP Stf	0.00	9,404.07	0.00	9,404.07
63350 - Reimb of Income Tax-IP Staff	0.00	23,580.90	0.00	23,580.90
63405 - Learning Costs	0.00	4,100.00	0.00	4,100.00
63515 - Security-related Costs	0.00	33,217.70	0.00	33,217.70
63530 - Contribution to EOS Benefits	0.00	17,615.11	0.00	17,615.11
63535 - Contribution to Security	0.00	29,332.17	0.00	29,332.17
63540 - Contribution to Training	0.00	1,879.00	0.00	1,879.00
63545 - Contribution to ICT	0.00	7,045.98	0.00	7,045.98
63550 - Contributions to MAIP	0.00	469.64	0.00	469.64
63555 - Contribution to UN JFA	0.00	15,266.46	0.00	15,266.46
63560 - Contributions to Appendix D	0.00	1,174.29	0.00	1,174.29
64310 - Separations - IP Staff	0.00	6,576.34	0.00	6,576.34
64397 - Services to projects -CO staff	0.00	85,501.00	0.00	85,501.00
65115 - Contributions to ASHI Reserve	0.00	45,564.59	0.00	45,564.59
65135 - Payroll Mgt Cost Recovery ATLA	0.00	2,897.19	0.00	2,897.19
71205 - Intl Consultants-Sht Term-Tech	0.00	295,836.87	0.00	295,836.87
71211 - Intl Consult Security Charge	0.00	12,519.78	0.00	12,519.78
71305 - Local Consult.-Sht Term-Tech	0.00	11,040.34	0.00	11,040.34
71360 - Local Consult-Security	0.00	238.41	0.00	238.41
71405 - Service Contracts-Individuals	0.00	9,309.28	0.00	9,309.28
71410 - MAIP Premium SC	0.00	7.27	0.00	7.27
71415 - Contribution to Security SC	0.00	454.37	0.00	454.37



Combined Delivery Report By Project

UN Development Programme

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Report ID: unglcdrp

Project id : 00095468 Support to the Electoral Cycle		Period :	Jan-Dec (2018)	
Output # : 00099474 Supp National Elect Commission		Impl. Partner :	02762 DIRECT EXECUTION	
		Location :	Sierra Leone	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71505 - UN Volunteers-Stipend & Allow	0.00	24,501.44	0.00	24,501.44
71510 - UNV Settling-In-Grant	0.00	1,501.39	0.00	1,501.39
71515 - UNV-Security Allowance	0.00	10,544.42	0.00	10,544.42
71520 - UNV-Language Allowance	0.00	428.33	0.00	428.33
71535 - UNV-Medical Insurance	0.00	3,363.88	0.00	3,363.88
71540 - UNV-Global Charges	0.00	1,510.88	0.00	1,510.88
71541 - UNVs-Contribution to security	0.00	1,256.43	0.00	1,256.43
71545 - UNV-Home Leave Travel & Allowa	0.00	72.82	0.00	72.82
71550 - UNV-Resettlement Allowance	0.00	1,713.33	0.00	1,713.33
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	1,900.00	0.00	1,900.00
71590 - UNV Development Effectiveness	0.00	5,131.43	0.00	5,131.43
71605 - Travel Tickets-international	0.00	48,662.18	0.00	48,662.18
71615 - Daily Subsistence Allow-Intl	0.00	23,106.40	0.00	23,106.40
71620 - Daily Subsistence Allow-Local	0.00	7,886.89	0.00	7,886.89
71625 - Daily Subsist Allow-Mtg Partic	0.00	21,691.26	0.00	21,691.26
71635 - Travel - Other	0.00	5,483.56	0.00	5,483.56
72215 - Transportation Equipment	0.00	29,824.50	0.00	29,824.50
72220 - Furniture	0.00	115.09	0.00	115.09
72311 - Fuel, petroleum and other oils	0.00	130,829.64	0.00	130,829.64
72399 - Other Materials and Goods	0.00	95,311.42	0.00	95,311.42
72401 - Prefab structure/other buildin	0.00	3,716.78	0.00	3,716.78
72405 - Acquisition of Communic Equip	0.00	16,236.38	0.00	16,236.38
72425 - Mobile Telephone Charges	0.00	183.78	0.00	183.78
72440 - Connectivity Charges	0.00	1,355.94	0.00	1,355.94
72505 - Stationery & other Office Supp	0.00	13,413.30	0.00	13,413.30
72515 - Print Media	0.00	1,017.69	0.00	1,017.69
72705 - Hospitality-Special Events	0.00	0.00	0.00	0.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	14,765.11	0.00	14,765.11
72815 - Inform Technology Supplies	0.00	799.23	0.00	799.23
73107 - Rent - Meeting Rooms	0.00	3,846.15	0.00	3,846.15
73310 - Maint & Licencing of Software	0.00	6,034.23	0.00	6,034.23
74112 - Accounting related Fees	0.00	1,500.00	0.00	1,500.00
74205 - Audio Visual Productions	0.00	11,233.36	0.00	11,233.36
74210 - Printing and Publications	0.00	752,009.00	0.00	752,009.00
74215 - Promotional Materials and Dist	0.00	15,000.00	0.00	15,000.00
74220 - Translation Costs	0.00	5,442.29	0.00	5,442.29
74225 - Other Media Costs	0.00	8,764.72	0.00	8,764.72
74510 - Bank Charges	0.00	108.97	0.00	108.97
74525 - Sundry	0.00	1,352.06	0.00	1,352.06
74705 - Port Operation	0.00	2,580.42	0.00	2,580.42
74720 - Distribution Cost	0.00	31,232.62	0.00	31,232.62
74725 - Other L.T.S.H.	0.00	322,284.27	0.00	322,284.27
75105 - Facilities & Admin - Implement	0.00	63,241.82	0.00	63,241.82
75115 - Facilities & Admin - OH & Ind	0.00	150,867.88	0.00	150,867.88
75705 - Learning costs	0.00	29,755.34	0.00	29,755.34
75708 - Learning - subcontracts	0.00	1,208.04	0.00	1,208.04
75709 - Learning - training of counter	0.00	72,289.02	0.00	72,289.02
75710 - Participation of counterparts	0.00	24,765.67	0.00	24,765.67
76125 - Realized Loss	0.00	0.05	0.00	0.05
76135 - Realized Gain	0.00	- 246.96	0.00	- 246.96
Total for Fund 30079	0.00	3,273,689.95	0.00	3,273,689.95

Combined Delivery Report By Project



UN Development Programme

Report ID: unglcdrp

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Project Id : 00095468 Support to the Electoral Cycle		Period :	Jan-Dec (2018)	
Output # : 00099474 Supp National Elect Commission		Impl. Partner :	02762 DIRECT EXECUTION	
		Location :	Sierra Leone	
		</		

Total for Dept : 37204	11,891.90	8,263,148.14	0.00	8,275,040.04
Dept: 37205 (Sierra Leone -Energy & Envirnmnt)				
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	11,556.00	0.00	11,556.00
75105 - Facilities & Admin - Implement	0.00	924.48	0.00	924.48
Total for Fund 30000	0.00	12,480.48	0.00	12,480.48
Total for Dept : 37205	0.00	12,480.48	0.00	12,480.48
Total for Output : 00099474	11,891.90	8,279,093.31	0.00	8,290,985.21

Project Total :	11,891.90	8,279,093.31	0.00	8,290,985.21
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I. Murphy

Ian Murphy
Partner



BDO LLP
150 Aldersgate Street
London EC1A 4AB
30 July 2019

Signed By : Josephine Scott-Munro Date : 25/02/2019
Signed By : Samuel Doe Date : 25-02-2019





Combined Delivery Report By Project

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UN Development Programme
Report ID: unglcdp

Selection Criteria :

Business Unit : SLE10
Period : Jan-Dec (2018)
Selected Project Id : 00095468
Selected Fund Code : ALL
Selected Dept. IDs : B0372
Selected Outputs : 00099474

Project Id : ALL		Period : Jan-Dec (2018)			
Output # : ALL		Impl. Partner :			
		Location :			
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
37201 - Sierra Leone - Central	0.00	3,464.69	0.00		3,464.69
37204 - Sierra Leone - Dem. Governance	11,891.90	8,263,148.14	0.00		8,275,040.04
37205 - Sierra Leone -Energy &Environmt	0.00	12,480.48	0.00		12,480.48



Funds Utilization

Selection Criteria :

Business Unit : SLE10
Period : Jan-Dec (2018)
Selected Project Id : 00095468
Selected Fund Code : ALL
Selected Dept. IDs : B0372
Selected Outputs : 00099474

Project/Award: 00095468 Support to the Electoral Cycle

Period : As at Dec 31, 2018

Output # 00099474 Impl. Partner :02762 DIRECT EXECUTION

UNDP AMOUNT

Outstanding NEX advances	0.00
Undepreciated Fixed Assets	20,560.81
Unamortized Intangible Assets	0.00
Inventory	0.00
Prepayments	0.00
Commitments	27,680.40

Annex 2: Statement of Fixed Assets

AM In Service Report
UN Development Programme

Run Time: 25-02-2019 16:02:04

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Unit: SLE10

In Service

As of Date: 12/31/2018

Busin ess unit	Ope rati ng	Asset ID	Profile ID	Description	TAG Number	Serial Number	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value	Q u a	Depart ment	Impl Agency	Donor	Project	Fund code
SLE10	SLE	000000001504	ITC4	Printer col	000000001504	PCRC124VES	SLEGOV/UNT	3/6/2018	3/6/2018	7,702.70	7,060.81	1	37204	001981	00012	00099474	04000
SLE10	SLE	000000001521	ITC1	HP Laptop Notebook Computer 65	SLE10B013/10	SCG7022Y60	SLE10B013	4/26/2017	4/26/2017	1,920.00	1,500.00	1	37204	001981	00012	00099474	04000
SLE10	SLE	000000001522	ITC1	HP Laptop Notebook Computer 65	SLE10B013/11	SCG7022YBC	SLE10B013	4/26/2017	4/26/2017	1,920.00	1,500.00	1	37204	001981	00012	00099474	04000
SLE10	SLE	000000001523	ITC1	HP Laptop Notebook Computer 65	SLE10B013/13	SCG7022Y4Y	SLE10B013	4/26/2017	4/26/2017	1,920.00	1,500.00	1	37204	001981	00012	00099474	04000
SLE10	SLE	000000001524	ITC1	HP Laptop Notebook Computer 65	SLE10B013/14	SCG7022Y56	SLE10B013	4/26/2017	4/26/2017	1,920.00	1,500.00	1	37204	001981	00012	00099474	04000
SLE10	SLE	000000001525	ITC1	HP Laptop Notebook Computer 65	SLE10B013/15	SCG7022Y5R	SLE10B013	4/26/2017	4/26/2017	1,920.00	1,500.00	1	37204	001981	00012	00099474	04000
SLE10	SLE	000000001526	ITC1	HP Laptop Notebook Computer 65	SLE10B013/16	SCG7022Y8G	SLE10B013	4/26/2017	4/26/2017	1,920.00	1,500.00	1	37204	001981	00012	00099474	04000
SLE10	SLE	000000001527	ITC1	HP Laptop Notebook Computer 65	SLE10B013/17	SCG7022Y70	SLE10B013	4/26/2017	4/26/2017	1,920.00	1,500.00	1	37204	001981	00012	00099474	04000
SLE10	SLE	000000001528	ITC1	HP Laptop Notebook Computer 65	SLE10B013/18	SCG7022Y7W	SLE10B013	4/26/2017	4/26/2017	1,920.00	1,500.00	1	37204	001981	00012	00099474	04000
SLE10	SLE	000000001529	ITC1	HP Laptop Notebook Computer 65	SLE10B013/19	SCG7022YKT	SLE10B013	4/26/2017	4/26/2017	1,920.00	1,500.00	1	37204	001981	00012	00099474	04000
										24,982.70	20,560.81						

Verified by:

Mordu Bangura
Asset Focal Point

Cleared by:

Ann Touray
Administrative Associate

Approved by:

Carine Yengayenge
Deputy Country Director (Operations)



I. Murphy

Ian Murphy
Partner



BDO LLP
150 Aldersgate Street
London EC1A 4AB
30 July 2019

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.

FOR MORE INFORMATION:

BDO LLP International Institutions and Donor Assurance team

<https://www.bdo.co.uk/en-gb/services/advisory/consulting/international-institutions-and-donor-assurance>

This report is established by request of UNDP. The views expressed in this report are those of the external auditor and in no way reflect the official opinion of UNDP. This report has been prepared solely for use of UNDP for the purpose of the control of the use of funds of the project concerned by the audit. It may be disclosed to those official authorities having regulatory right of access to it. This report should not be used by any other party or for other than its intended purpose.

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