

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP SOMALIA

ELECTORAL SUPPORT PROJECT
(Directly Implemented Project No. 107518, Output No. 107800)

Report No. 2144

Issue Date: 9 August 2019

Report on the Audit of UNDP Somalia
Electoral Support Project (Project No. 107518, Output No. 107800)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), from 3 May to 10 June 2019, conducted an audit of Electoral Support Project (Project No. 107518, Output No. 107800) (the Project), which is directly implemented and managed by the UNDP Country Office in Somalia (the Office). This was the first audit of the Project.

The audit work covered financial transactions as well as internal controls and systems for the purpose of expressing an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations, as well as assess compliance with UNDP regulations, rules, policies and procedures and donor agreements. 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 Assets as of 31 December 2018. It also reviewed the relevant systems, procedures and practices in place as they relate to the Project, in the areas of: governance, programme, and operations. The audit did not include 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*.

Overall audit rating

Based on the audit report and corresponding management letter submitted by the audit firm, OAI assessed the management of the Project as **satisfactory** which means, "The assessed governance arrangements, risk management practices and controls, as applicable to the Project's financial statements, were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area."

The details of the audit results are presented in the table below:

Project Expenses*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
2,363	Unmodified	118	Unmodified

*Expenses recorded in the Combined Delivery Report were \$3,387,019. Excluded from the audit scope were expenses processed and approved by other UNDP offices outside of the country (\$1,024,384).

The audit did not result in any recommendations.

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

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

	Helge Osttveiten 2019.08.09 02:41:32 -04'00'
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 00107518
“Electoral Support Project” – Output no. 00107800
- Mogadishu, Somalia -
For the period from 1 January to 31 December 2018



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Executive Summary

KPMG Geneva conducted the financial audit of UNDP Project ID 00107518 “Electoral Support Project” – Output no. 00107800, directly implemented by UNDP Somalia for the period from 1 January to 31 December 2018. 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:

<p>Financial Position Statement of Fixed Assets Statement of Cash</p>	<p>Unmodified Unmodified Not Applicable as UNDP Country Office did not maintain dedicated bank accounts for the project.</p>
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There were no reportable findings with a medium or high priority rating in the current year, thus no management letter was issued.

The Project ID 00107518 “Constitutional Review Support” – Output no. 00107800 was not audited in the prior year and therefore no recommendations to follow up on.

We conducted a combined financial audit and an audit of internal controls and systems of the project. Based on our assessment, the internal controls and systems of the project was **satisfactory**, which means that: “The assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area.”

KPMG SA



Pierre-Henri Pingeon
Partner



Henri Mwaniki
Senior Manager

Geneva, 29 July 2019



Audit Objectives and Scope

A. Financial Audit

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2018 as well as the Fund Utilization statement, the accounts receivable and the 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. 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.
- 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. 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 2018. Disbursements made against a DIM project are usually financed from regular country office bank accounts. Exceptionally, a dedicated account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where a dedicated bank account for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts this type of opinion is not required.
- As maybe applicable, providing 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 2018. The scope of the audit did not include:

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



B. Audit of internal controls and systems of the project

In addition, we conducted the necessary audit steps to cover the project’s internal controls and systems in order to assess:

- Reliability and integrity of project financial and operational information;
- Effectiveness and efficiency of project operations;
- Safeguarding of project assets;
- Compliance with legislative mandates, regulations and rules, policies and procedures, as well as donor agreements.

Specifically, we assessed the internal controls with regard to the audited project in the following areas:

- (i) Organization and Staffing: Assess the overall project structure for effective work flows and management arrangements, including assignment of authority, accountability and responsibility to staff.
- (ii) Programme and project management: Assess the management aspects in terms of approval of the project, financial management of project funds, and monitoring of implementation towards achievement of project objectives. This includes reporting to the, Steering Committee, Project Board and/or Donors.
- (iii) Human Resources: Assess competitiveness and transparency of the recruitment process; and effectiveness of the management of project personnel, including contract administration, performance evaluation and payment of salaries and allowances.
- (iv) Finance: Assess the compliance with UNDP policies with respect to the safe custody and adequate management of cash, commitment of expenditures against approved budget, disbursement or payments against liabilities and cash advances to field offices, project staff, etc.
- (v) Procurement: Assess whether goods, services and civil works for the project are procured competitively and in a transparent manner in accordance with UNDP policies and procedures. This includes management of obligations and appropriate assessment of goods or services delivered and monitoring performance of the contractors, before payment.
- (vi) Asset Management: Assess whether project assets are adequately recorded, safeguarded, monitored, including periodic physical verification of their use and existence.
- (vii) Cash Management: Review the safeguarding of all cash (including bank accounts) held separately for the purposes of the project either in the UNDP country office or at the project field offices, including cash held as advances or imprest in any sub-office or field office.
- (viii) Information Systems: Assess the efficiency and security of the information systems established and maintained from project funds and their adequacy to meet the management and reporting requirements of the projects.
- (ix) General Administration: These include areas of operations not specifically covered above and for which expenses are charged to the project covering such areas as: travel of project staff, use and maintenance of project vehicles, lease and maintenance of office premises.
- (x) Follow-up on previous audits: As may be applicable, assess the status of implementation of the previous year’s audit recommendations.



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A. Financial Audit

Independent Auditors' Report

Statement of Expenditures

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

We have audited the financial position of the UNDP Project ID 00107518 – Output no. 00107800 “Electoral Support Project” for the period from 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 totaling USD 3,387,019.37, is comprised of expenditure directly incurred by the UNDP Country Office in Somalia for an amount of USD 2,362,635.83 and expenditure incurred by entities other than the Country Office for an amount of USD 1,024,383.54. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Somalia of USD 2,362,635.83.

Unmodified Opinion

In our opinion, the attached CDR and the Funds Utilization statement presents fairly, in all material respects, the expenses of USD 2,362,635.83 directly incurred by the UNDP Country Office in Somalia and charged to the project for the period from 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 (ISAs). Our responsibilities under those provisions and standards are further described in the auditor’s responsibilities for the audit of the CDR and Funds Utilization 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 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 skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the CDR and 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.

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 29 July 2019



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Independent Auditors' Report

Statement of Fixed Assets

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

We have audited the accompanying Statement of Fixed Assets of the UNDP Project ID 00107518 "Electoral Support Project" - Output no. 00107800 as at 31 December 2018.

Unmodified Opinion

In our opinion, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP project ID 107518 with a Net Book Value amounting to USD 118,206.36 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 (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 skepticism 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, 29 July 2019



B. Audit of internal control and systems of the project

Independent Auditors' Report

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

Results of the project's internal control and systems assessment

Specifically, the following internal controls were assessed with regard to the audited project in the following areas:

Terms of reference	Conclusion	Reference
Organization and Staffing	Satisfactory	Not applicable
Programme and project management	Satisfactory	Not applicable
Human Resources	Satisfactory	Not applicable
Finance	Satisfactory	Not applicable
Procurement	Satisfactory	Not applicable
Asset Management	Satisfactory	Not applicable
Cash Management	Satisfactory	Not applicable
Information Systems	Satisfactory	Not applicable
General Administration	Satisfactory	Not applicable
Follow-up on previous audits	Not applicable	Not applicable

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 29 July 2019

Annexes

Annex 1: Combined Delivery Report and Funds Utilization Statement – Output no. 00107800 (USD)



Combined Delivery Report By Project

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2018)
Selected Project Id : 00107518
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00107518	Electoral Support Project	Period :	Jan-Dec (2018)
Output # : 00107800	Electoral Support Project II	Impl. Partner :	99999 UNDP
		Location :	Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept: 46801 (Somalia - Central)				
Fund : 04000 (Core Programme, UNU Centre)				
64397 - Services to projects -CO staff	0.00	955.50	0.00	955.50
74596 - Services to projects -GOE	0.00	409.50	0.00	409.50
Total for Fund 04000	0.00	1,365.00	0.00	1,365.00
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	203,277.10	0.00	203,277.10
61310 - Post Adjustment - IP Staff	0.00	76,390.32	0.00	76,390.32
62305 - Dependency Allowances-IP Staff	0.00	13,414.47	0.00	13,414.47
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	67,778.76	0.00	67,778.76
62315 - Contrib. to medical, social in	0.00	3,603.06	0.00	3,603.06
62320 - Mobility, Hardship, Non-remova	0.00	62,661.93	0.00	62,661.93
62335 - Hazard Duty Station Allow-IP	0.00	11,397.27	0.00	11,397.27
62340 - Annual Leave Expense - IP	0.00	5,972.37	0.00	5,972.37
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	28,246.00	0.00	28,246.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	4,123.90	0.00	4,123.90
63340 - Proc trips/Rest & Recup-IP Stf	0.00	1,781.00	0.00	1,781.00
63350 - Reimb of Income Tax-IP Staff	0.00	14,039.18	0.00	14,039.18
63365 - Special Oper Living Allow-IP	0.00	26,382.48	0.00	26,382.48
63385 - Family Visit Travel - IP Staff	0.00	2,504.25	0.00	2,504.25
63405 - Learning Costs	0.00	1,420.00	0.00	1,420.00
63530 - Contribution to EOS Benefits	0.00	10,487.42	0.00	10,487.42
63535 - Contribution to Security	0.00	17,479.24	0.00	17,479.24
63540 - Contribution to Training	0.00	1,118.73	0.00	1,118.73
63545 - Contribution to ICT	0.00	4,195.08	0.00	4,195.08
63550 - Contributions to MAIP	0.00	279.61	0.00	279.61
63555 - Contribution to UN JFA	0.00	9,089.18	0.00	9,089.18
63560 - Contributions to Appendix D	0.00	699.14	0.00	699.14
64306 - Appointment-Ticket Costs	0.00	691.00	0.00	691.00
64307 - Appointment-Subsistence Allow	0.00	2,865.00	0.00	2,865.00
64308 - Appointments-Lump Sum	0.00	19,975.10	0.00	19,975.10
64309 - Appointment-Shipments	0.00	13,000.00	0.00	13,000.00
64310 - Separations - IP Staff	0.00	3,915.37	0.00	3,915.37
64397 - Services to projects -CO staff	0.00	316,775.89	0.00	316,775.89
65115 - Contributions to ASHI Reserve	0.00	27,127.72	0.00	27,127.72
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,995.78	0.00	1,995.78
71530 - UNV-Rest and Recuperation	0.00	5,884.00	0.00	5,884.00
71605 - Travel Tickets-International	0.00	1,499.00	0.00	1,499.00
71610 - Travel Tickets-Local	0.00	5,718.00	0.00	5,718.00
71615 - Daily Subsistence Allow-Intl	0.00	253.00	0.00	253.00
71620 - Daily Subsistence Allow-Local	0.00	37,697.35	0.00	37,697.35
71635 - Travel - Other	0.00	875.00	0.00	875.00
72155 - Svc Co-Public Admin, Politics	0.00	634.55	0.00	634.55



Combined Delivery Report By Project

Project Id : 00107518 Electoral Support Project	Period :	Jan-Dec (2018)
Output # : 00107800 Electoral Support Project II	Impl. Partner :	99999 UNDP
	Location :	Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72330 - Medical Products	0.00	5,110.50	0.00	5,110.50
72405 - Acquisition of Communic Equip	0.00	4,933.14	0.00	4,933.14
72425 - Mobile Telephone Charges	0.00	649.99	0.00	649.99
72440 - Connectivity Charges	0.00	429.34	0.00	429.34
72505 - Stationery & other Office Supp	0.00	715.00	0.00	715.00
72805 - Acquis of Computer Hardware	0.00	319.61	0.00	319.61
72815 - Inform Technology Supplies	0.00	27.74	0.00	27.74
73105 - Rent	0.00	46,610.26	0.00	46,610.26
73125 - Common Services-Premises	0.00	370,791.82	0.00	370,791.82
74210 - Printing and Publications	0.00	7,500.00	0.00	7,500.00
74510 - Bank Charges	0.00	702.91	0.00	702.91
74596 - Services to projects -GOE	0.00	135,761.09	0.00	135,761.09
74725 - Other L.T.S.H.	0.00	10,920.00	0.00	10,920.00
75105 - Facilities & Admin - Implement	0.00	111,750.32	0.00	111,750.32
75705 - Learning costs	0.00	6,714.40	0.00	6,714.40
76125 - Realized Loss	0.00	9.60	0.00	9.60
76135 - Realized Gain	0.00	- 0.01	0.00	- 0.01
Total for Fund 30000	0.00	1,708,192.96	0.00	1,708,192.96
Total for Dept : 46801	0.00	1,709,557.96	0.00	1,709,557.96
Dept: 46820 (Somalia/SO/Hargeisa)				
Fund : 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts-Individuals	0.00	11,024.31	0.00	11,024.31
71410 - MAIP Premium SC	0.00	7.64	0.00	7.64
71415 - Contribution to Security SC	0.00	478.72	0.00	478.72
75105 - Facilities & Admin - Implement	0.00	805.75	0.00	805.75
Total for Fund 30000	0.00	12,316.42	0.00	12,316.42
Total for Dept : 46820	0.00	12,316.42	0.00	12,316.42
Dept: 46825 (South Central Somalia)				
Fund : 04000 (Core Programme, UNU Centre)				
71810 - Contractual Svcs-indiv ImpPtr	0.00	10,395.00	0.00	10,395.00
74510 - Bank Charges	0.00	105.00	0.00	105.00
Total for Fund 04000	0.00	10,500.00	0.00	10,500.00
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	83,747.99	0.00	83,747.99
61310 - Post Adjustment - IP Staff	0.00	31,363.63	0.00	31,363.63
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	27,918.11	0.00	27,918.11
62315 - Contrib. to medical, social in	0.00	289.80	0.00	289.80
62320 - Mobility, Hardship, Non-remova	0.00	23,796.00	0.00	23,796.00
62335 - Hazard Duty Station Allow-IP	0.00	39,864.09	0.00	39,864.09



Combined Delivery Report By Project

Project Id : 00107518 Electoral Support Project	Period :	Jan-Dec (2018)		
Output # : 00107800 Electoral Support Project II	Impl. Partner :	99999 UNDP		
	Location :	Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
62340 - Annual Leave Expense - IP	0.00	- 725.49	0.00	- 725.49
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	11,688.00	0.00	11,688.00
63340 - Proc trips/Rest & Recup-IP Stf	0.00	10,129.00	0.00	10,129.00
63350 - Reimb of Income Tax-IP Staff	0.00	5,778.60	0.00	5,778.60
63365 - Special Oper Living Allow-IP	0.00	7,500.00	0.00	7,500.00
63407 - Learning-Subsistence Allowance	0.00	2,702.16	0.00	2,702.16
63530 - Contribution to EOS Benefits	0.00	4,316.66	0.00	4,316.66
63535 - Contribution to Security	0.00	7,194.48	0.00	7,194.48
63540 - Contribution to Training	0.00	460.48	0.00	460.48
63545 - Contribution to ICT	0.00	1,726.66	0.00	1,726.66
63550 - Contributions to MAIP	0.00	115.12	0.00	115.12
63555 - Contribution to UN JFA	0.00	3,741.12	0.00	3,741.12
63560 - Contributions to Appendix D	0.00	287.78	0.00	287.78
64308 - Appointments-Lump Sum	0.00	9,686.85	0.00	9,686.85
64310 - Separations - IP Staff	0.00	1,611.56	0.00	1,611.56
65115 - Contributions to ASHI Reserve	0.00	11,165.86	0.00	11,165.86
65135 - Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
71205 - Intl Consultants-Sht Term-Tech	0.00	158,708.01	0.00	158,708.01
71211 - Intl Consult Security Charge	0.00	6,656.91	0.00	6,656.91
71305 - Local Consult -Sht Term-Tech	0.00	10,690.00	0.00	10,690.00
71405 - Service Contracts-Individuals	0.00	39,733.81	0.00	39,733.81
71410 - MAIP Premium SC	0.00	26.94	0.00	26.94
71415 - Contribution to Security SC	0.00	1,679.48	0.00	1,679.48
71505 - UN Volunteers-Stipend & Allow	0.00	72,737.29	0.00	72,737.29
71520 - UNV-Language Allowance	0.00	1,650.00	0.00	1,650.00
71525 - UNV-Hazard Pay	0.00	33,000.00	0.00	33,000.00
71530 - UNV-Rest and Recuperation	0.00	8,773.00	0.00	8,773.00
71535 - UNV-Medical Insurance	0.00	4,625.50	0.00	4,625.50
71540 - UNV-Global Charges	0.00	4,724.40	0.00	4,724.40
71541 - UNVs-Contribution to security	0.00	4,546.04	0.00	4,546.04
71545 - UNV-Home Leave Travel & Allowa	0.00	280.50	0.00	280.50
71550 - UNV-Resettlement Allowance	0.00	6,600.00	0.00	6,600.00
71590 - UNV Development Effectiveness	0.00	19,767.02	0.00	19,767.02
71605 - Travel Tickets-International	0.00	14,214.90	0.00	14,214.90
71610 - Travel Tickets-Local	0.00	23,420.00	0.00	23,420.00
71620 - Daily Subsistence Allow-Local	0.00	20,969.72	0.00	20,969.72
71635 - Travel - Other	0.00	4,870.00	0.00	4,870.00
71810 - Contractual Svcs-indiv ImpPtr	0.00	336,692.50	0.00	336,692.50
72105 - Svc Co-Construction & Engineer	0.00	4,555.00	0.00	4,555.00
72120 - Svc Co-Trade and Business Serv	0.00	183.00	0.00	183.00
72125 - Svc Co-Studies & Research Serv	0.00	500.00	0.00	500.00
72205 - Office Machinery	0.00	1,680.00	0.00	1,680.00
72215 - Transportation Equipment	0.00	15,790.00	0.00	15,790.00
72220 - Furniture	0.00	2,305.00	0.00	2,305.00
72399 - Other Materials and Goods	0.00	5,212.42	0.00	5,212.42
72405 - Acquisition of Communic Equip	0.00	11,011.26	0.00	11,011.26
72425 - Mobile Telephone Charges	0.00	2,298.54	0.00	2,298.54
72440 - Connectivity Charges	0.00	15,735.57	0.00	15,735.57
72505 - Stationery & other Office Supp	0.00	27,738.35	0.00	27,738.35
72515 - Print Media	0.00	4,000.00	0.00	4,000.00
72520 - Electronic Media	0.00	176.99	0.00	176.99
72805 - Acquis of Computer Hardware	0.00	855.00	0.00	855.00
72810 - Acquis of Computer Software	0.00	715.23	0.00	715.23
73105 - Rent	0.00	5,500.00	0.00	5,500.00

Combined Delivery Report By Project

UN Development Programme
 report ID : unglc019

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Project Id : 00107818 Electoral Support Project	Period :	Jan-Dec (2018)		
Output # : 00107800 Electoral Support Project B	Impl. Partner :	00000 UNDP		
	Location :	Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

73125 - Common Services- Provision	0.00	32,166.54	0.00	32,166.94
73310 - Maint & Licencing of Software	0.00	2,170.00	0.00	2,170.00
73405 - Rental & Maint-Other Office Eq	0.00	12,650.00	0.00	12,680.00
73420 - Leased Vehicles	0.00	9,300.00	0.00	9,300.00
74110 - Audit Fees	0.00	15,277.50	0.00	15,277.00
74120 - Capacity Assessment	0.00	4,951.00	0.00	4,331.00
74210 - Printing and Publications	0.00	9,383.50	0.00	9,383.50
74225 - Other Media Costs	0.00	7,593.17	0.00	7,593.17
74505 - Insurance	0.00	226.00	0.00	226.00
74510 - Bank Charges	0.00	10,787.31	0.00	10,787.31
74525 - Sundry	0.00	16.00	0.00	16.00
74705 - Port Operation	0.00	1,042.48	0.00	1,042.48
74710 - Land Transport	0.00	8,240.00	0.00	8,240.00
74725 - Other L.T.S.H.	0.00	12,718.93	0.00	12,718.93
75105 - Facilities & Admin - Implement	0.00	108,245.07	0.00	108,245.07
75705 - Learning costs	0.00	17,272.39	0.00	17,272.39
75706 - Learning - ticket costs	0.00	17,715.00	0.00	17,715.00
75707 - Learning - subsistence allowance	0.00	13,360.19	0.00	13,360.19
75708 - Learning - subcontracts	0.00	32,660.75	0.00	32,660.75
75709 - Learning - training of counterpart	0.00	14,476.00	0.00	14,476.00
75710 - Participation of counterparts	0.00	152,352.07	0.00	152,352.07
76125 - Realized Loss	0.00	40.91	0.00	40.91
76135 - Realized Gain	0.00	-0.03	0.00	-0.03
77630 - Dep Exp Owned - ITC	0.00	3,072.24	0.00	3,072.24
77650 - Dep Exp Owned - Vehicle	0.00	10,704.67	0.00	10,704.67
Total for Fund 30000	0.00	1,854,644.98	0.00	1,854,644.98
Total for Dept : 46825	0.00	1,855,144.98	0.00	1,855,144.98
Total for Output : 00107800	0.00	3,387,019.37	0.00	3,387,019.37
Project Total :	0.00	3,387,019.37	0.00	3,387,019.37

Pierre-Henri Pingeon, Partner
 KPMG SA, Geneva
 29 July 2019

Henri Mwaniki, Senior Manager
 KPMG SA, Geneva
 29 July 2019

Nahid Hussein
DRR-P-a.i.-NH

Approved By: _____ Date: _____

Approved By: _____ Date: _____

George Conway
 Resident Representative a.i.

SAFARU E. OUKO-DONKI

RESIDENT REPRESENTATIVE a.i.





Combined Delivery Report By Project

Project Id : 00107518 Electoral Support Project		Period : Jan-Dec (2018)		
Output # : 00107800 Electoral Support Project II		Impl. Partner : 99999 UNDP		
		Location : Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73125 - Common Services-Premises	0.00	32,166.94	0.00	32,166.94
73310 - Maint & Licencing of Software	0.00	2,170.00	0.00	2,170.00
73405 - Rental & Maint-Other Office Eq	0.00	12,660.00	0.00	12,660.00
73420 - Leased Vehicles	0.00	9,300.00	0.00	9,300.00
74110 - Audit Fees	0.00	15,277.00	0.00	15,277.00
74120 - Capacity Assessment	0.00	4,931.00	0.00	4,931.00
74210 - Printing and Publications	0.00	9,383.50	0.00	9,383.50
74225 - Other Media Costs	0.00	7,593.17	0.00	7,593.17
74505 - Insurance	0.00	226.00	0.00	226.00
74510 - Bank Charges	0.00	10,767.31	0.00	10,767.31
74525 - Sundry	0.00	16.00	0.00	16.00
74705 - Port Operation	0.00	1,042.48	0.00	1,042.48
74710 - Land Transport	0.00	8,240.00	0.00	8,240.00
74725 - Other L.T.S.H.	0.00	12,718.93	0.00	12,718.93
75105 - Facilities & Admin - Implement	0.00	108,245.07	0.00	108,245.07
75705 - Learning costs	0.00	17,272.39	0.00	17,272.39
75706 - Learning - ticket costs	0.00	17,715.00	0.00	17,715.00
75707 - Learning - subsistence allowan	0.00	13,360.19	0.00	13,360.19
75708 - Learning - subcontracts	0.00	32,660.75	0.00	32,660.75
75709 - Learning - training of counter	0.00	14,476.00	0.00	14,476.00
75710 - Participation of counterparts	0.00	152,852.07	0.00	152,852.07
76125 - Realized Loss	0.00	40.91	0.00	40.91
76135 - Realized Gain	0.00	- 0.03	0.00	- 0.03
77630 - Dep Exp Owned - ITC	0.00	3,072.24	0.00	3,072.24
77660 - Dep Exp Owned -Vehicle	0.00	10,704.67	0.00	10,704.67
Total for Fund 30000	0.00	1,654,644.99	0.00	1,654,644.99
Total for Dept : 46825	0.00	1,665,144.99	0.00	1,665,144.99
Total for Output : 00107800	0.00	3,387,019.37	0.00	3,387,019.37
Project Total :	0.00	3,387,019.37	0.00	3,387,019.37

Signed By : _____ Date : _____

Signed By : _____ Date : _____





Combined Delivery Report By Project

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2018)
Selected Project Id : 00107518
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : ALL	Period : Jan-Dec (2018)
Output # : ALL	Impl. Partner : Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
46801 - Somalia - Central	0.00	1,709,557.96	0.00	1,709,557.96
46820 - Somalia/SO/Hargeisa	0.00	12,316.42	0.00	12,316.42
46825 - South Central Somalia	0.00	1,665,144.99	0.00	1,665,144.99



Funds Utilization

Selection Criteria :

Business Unit : SOM10
 Period : Jan-Dec (2018)
 Selected Project Id : 00107518
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : ALL

Project/Award: 00107518 Electoral Support Project Period : As at Dec 31, 2018

Output #	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		118,206.36
Unamortized Intangible Assets		0.00
Inventory		0.00
Prepayments		2,340.33
Commitments		221,336.05

Annex 2: Statement of Fixed Assets

AM In Service Report

UN DevInfo Page 1 of 12
 Report ID: UNAM000 Run Time: 20-02-2019 09:02:58

Business Unit	SOM	Country	Category	In Service	Project Type	All	Amount	As of Date	12/31/2018								
Operating	SOM	Department	Impl Agency	Donor	Fund Code	Project	Profile ID										
Business Unit	Asset ID	Profile ID	Description	Tag Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost, USD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund Code
SOM10	SOM	000000003108	ITC1	A Notebook computers	102296	FL2P112	SOMMAG1100	9/28/2015	9/28/2015	1,422.00	945.58	1	46825	001981	12269	00107800	30000
SOM10	SOM	000000003107	ITC1	A Notebook computers	101086	822D412	SOMMAG1100	9/28/2015	9/28/2015	1,422.00	945.58	1	46825	001981	12269	00107800	30000
SOM10	SOM	000000003109	ITC1	A Notebook computers	103174	999R032	SOMMAG1100	9/28/2015	9/28/2015	1,469.00	973.58	1	46825	001981	12269	00107800	30000
SOM10	SOM	000000003115	ITC1	A Notebook computers	103175	188Y032	SOMMAG1100	9/28/2015	9/28/2015	1,469.00	973.58	1	46825	001981	12269	00107800	30000
SOM10	SOM	000000003116	ITC1	A Notebook computers	103191	812D952	SOMMAG1100	9/28/2015	9/28/2015	1,421.00	945.58	1	46825	001981	12269	00107800	30000
SOM10	SOM	000000003468	MTRV5	Toyota Land Cruiser 200 Series	ND 7TV4461	7TMV05101413855	SOMMAG1100	12/7/2015	12/7/2015	128,456.00	95,449.93	1	46825	001981	12269	00107800	30000
SOM10	SOM	000000003828	ITC12	Flatten HP Designjet T2532 81	111729	CN68U54037	SOMMAG1100	9/6/2017	9/6/2017	4,117.30	3,432.25	0.5	46825	001981	12269	00107800	30000
SOM10	SOM	000000003829	ITC12	HP LaserJet Enterprise M725	125668	CN9K3K07	SOMMAG1100	9/6/2017	9/6/2017	1,595.90	1,612.50	0.5	46825	001981	12269	00107800	30000
SOM10	SOM	000000003898	ITC9	Dell precision tower 7000	125681	CG95K20	SOMMAG1100	12/18/2017	12/18/2017	4,254.55	3,961.43	0.5	46825	001981	12269	00107800	30000
SOM10	SOM	000000003921	ITC1	A Notebook computers	128532	1519L2M2	Dell Latitude 7280 Notebook	4/12/2018	4/12/2018	1,979.00	1,793.47	1	46825	001981	12269	00107800	30000
SOM10	SOM	000000003923	ITC1	A Notebook computers	128517	013N2M2	Dell Latitude 7280 Notebook	4/12/2018	4/12/2018	1,979.00	1,793.47	1	46825	001981	12269	00107800	30000
SOM10	SOM	000000003924	ITC1	A Notebook computers	130477	8M3N2M2	Dell Latitude 7280 Notebook	4/12/2018	4/12/2018	1,979.00	1,793.47	1	46825	001981	12269	00107800	30000
SOM10	SOM	000000003925	ITC1	A Notebook computers	130201	013N2M2	Dell Latitude 7280 Notebook	4/12/2018	4/12/2018	1,979.00	1,793.47	1	46825	001981	12269	00107800	30000
SOM10	SOM	000000003926	ITC1	A Notebook computers	129503	089N2M2	Dell Latitude 7280 Notebook	4/12/2018	4/12/2018	1,979.00	1,793.47	1	46825	001981	12269	00107800	30000

118,296.30

Location: MOG resera Mogadishu, Somalia

NAME:

SIGNATURE:



Digitally signed by Irfan Mahmood
 DN: cn=Irfan Mahmood,
 o=UNDP, ou=Inclusive
 Politics,
 email=irfan.mahmood@un
 p.org, c=SO
 Date: 2019.04.29 16:30:13
 +03'00'



Irfan Mahmood
 IRFAN MAHMOOD
 Operations Specialist
 Inclusive Politics Portfolio



Pierre-Henri Pingeon, Partner
 KPMG SA, Geneva
 29 July 2019



Henri Mwaniki, Senior Manager
 KPMG SA, Geneva
 29 July 2019

KPMG
 INITIALED FOR IDENTIFICATION
 PURPOSES ONLY

Annex 3: Definitions of Standard Audit Ratings to audit report covering the audit of internal controls and systems

Annex III

Definition of Standard Audit Ratings to audit report covering the audit of internal controls and systems (long form management letter)

- **Satisfactory** The assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area.
- **Partially Satisfactory /
Some Improvement
Needed** The assessed governance arrangements, risk management practices and controls were generally established and functioning, but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area.
- **Partially Satisfactory /
Major Improvement
Needed** The assessed governance arrangements, risk management practices and controls were established and functioning, but need major improvement. Issues identified by the audit could significantly affect the achievement of the objectives of the audited entity/area.
- **Unsatisfactory** The assessed governance arrangements, risk management practices and controls were either not adequately established or not functioning well. Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity/area.