UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations

AUDIT

OF

STRENGTHENING EVIDENCE BASED DECISION MAKING FOR CITIZEN SECURITY IN THE CARIBBEAN – CARISECURE
(Directly Implemented Project No. 97340, Output Nos. 101116, 101117, 101118 and 101120)

IN

UNDP BARBADOS MULTI-COUNTRY OFFICE

Report No. 2407

Issue Date: 2 September 2021

Report on the Audit of Strengthening Evidence Based Decision Making for Citizen Security in the Caribbean – CARISECURE, implemented by UNDP Barbados Multi-Country Office Project No. 97340, Output Nos. 101116, 101117, 101118 and 101120)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 3 to 21 June 2021, conducted an audit of 'Strengthening Evidence Based Decision Making for Citizen Security in the Caribbean – CARISECURE' (Project No. 97340 and their Outputs) (the Project), which is directly implemented and managed by the UNDP Multi-Country Office in Barbados (the Office). This was the first audit of the Project.

The audit firm conducted a financial audit in accordance with the International Standards of Auditing (ISA), the 700 series, 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 2020 and the accompanying Funds Utilization statement[1] as of 31 December 2020. The audit did not include activities and expenses of other United Nations agencies. The audit did not cover the Statement of Assets as no assets were held by the Project. 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*. Due to the COVID-19 pandemic, the audit was conducted remotely. This did not impact on the audit opinion.

Audit results

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

Project Expenses*	
Amount (in $ '000)	**Opinion**
1,368	Unmodified

**Expenses recorded in the Combined Delivery Report were $1,393,689. Excluded from the audit scope were transactions that relate to expenses of other United Nations agencies ($25,331).*

Key recommendation: Total = **1**, high priority = **0**

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation, which means, "Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP." This recommendation includes actions to address the lack of recording a software purchase as an intangible asset.

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

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

Management comments and action plan

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

Helge
Osttveiten
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Helge S. Osttveiten
Director
Office of Audit and Investigations

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations

AUDIT

OF

STRENGTHENING EVIDENCE BASED DECISION MAKING FOR CITIZEN SECURITY IN THE CARIBBEAN – CARISECURE
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UNDP BARBADOS MULTI-COUNTRY OFFICE

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Management comments and action plan

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

Helge S. Osttveiten
Director
Office of Audit and Investigations

FINAL AUDIT REPORT

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

Financial audit of the UNDP directly implemented project Strengthening Evidence Based Decision Making for Citizen Security in the Caribbean - CARISECURE

Project 00097340 outputs 00101116, 00101117, 00101118, 00101120

UNDP Barbados Multi-Country Office

BDO

IDENTIFICATION

Project name:	Strengthening Evidence Based Decision Making for Citizen Security in the Caribbean - CARISECURE
Outputs name:	Regional (All Countries), Barbados and OECS Countries, Guyana (UNDP Guyana), Suriname (UNDP Suriname)
UNDP Country Office:	UNDP Barbados Multi-Country Office
Atlas Project ID:	00097340
Atlas Output ID:	00101116, 00101117, 00101118, 00101120
Auditor:	BDO LLP
Period subject to audit:	1 January to 31 December 2020

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EXECUTIVE SUMMARY

BDO LLP conducted the financial audit of Strengthening Evidence Based Decision Making for Citizen Security in the Caribbean - CARISECURE (Project ID 00097340 and Output IDs 00101116, 00101117, 00101118, 00101120) (the project), directly implemented by the UNDP Barbados Multi-Country Office ('the Office') for the year ended 31 December 2020. 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	Not applicable
Statement of Cash	Not applicable

MANAGEMENT LETTER SUMMARY

As a result of our audit, we have raised one audit finding with no net financial impact as summarised below:

No.	Title	Priority	Net financial impact $
1	Software purchase not recorded as an intangible asset	Medium	-
Total			**-**

PRIOR YEAR AUDIT

The project was not audited in the prior year.

MARK HENDERSON
PARTNER

BDO LLP
55 Baker Street
London W1U 7EU

20 August 2021

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 2020 in the Combined Delivery Report (CDR), the Funds Utilization statement as at 31 December 2020 and the accounts receivable and accounts payable as at 31 December 2020 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 2020. This statement must include all assets available as at 31 December 2020 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 held by the project presents fairly the cash and bank balance of the UNDP project as at 31 December 2020. An opinion on the statement of cash is required only where a dedicated bank account for the DIM project has been established.

The Financial Audit was conducted in accordance with the International Standards on 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 2020. 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 purview of the Regional Bureau and/or Central Bureau, Regional Hub or country office in which the project is being implemented in and where the supporting documentation is not retained at the level of the UNDP Regional Bureau and/or Central Bureau, Regional Hub or country office in which the project is implemented in.

AUDIT OPINIONS

INDEPENDENT AUDITOR'S REPORT TO UNDP - CARISECURE

PROJECT FINANCIAL POSITION

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

UNMODIFIED OPINION

We have audited the financial position of the UNDP project ID 00097340, Strengthening Evidence Based Decision Making for Citizen Security in the Caribbean - CARISECURE output IDs 00101116, 00101117, 00101118, 00101120 for the period from 1 January to 31 December 2020 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 $ 1,393,688.53, is comprised of expenditure directly incurred by the UNDP Barbados Multi-Country Office for an amount of $ 1,368,357.69 and expenditure incurred by entities other than the Office for an amount of $ 25,330.84. Our audit only covered the expenditure directly incurred by the UNDP Barbados Multi-Country Office of $ 1,368,357.63.

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of $ 1,368,357.69 directly incurred by UNDP Barbados Multi-Country Office and charged to the project for the period from 1 January to 31 December 2020 in accordance with UNDP accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities' section of this report.

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

OTHER MATTER

Owing to restrictions imposed as a result of the COVID-19 pandemic, we conducted this audit remotely, on the basis of documents and information provided electronically by the Office. Nonetheless, we were able to gather sufficient and appropriate audit evidence to support our audit opinion.

USE OF THIS REPORT

This report is made solely to UNDP, in accordance with terms of reference defined by UNDP. Our work has been undertaken so that we might state to UNDP those matters we are required to state to it in accordance with UNDP's terms of reference and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than UNDP, for our work, for this report, or for the opinions we have formed.

MARK HENDERSON
PARTNER

BDO LLP
55 Baker Street
London W1U 7EU

20 August 2021

INDEPENDENT AUDITOR'S REPORT TO UNDP - CARISECURE

STATEMENT OF FIXED ASSETS

We noted that the UNDP project Strengthening Evidence Based Decision Making for Citizen Security in the Caribbean - CARISECURE had no assets and accordingly a statement of fixed assets was not produced.

INDEPENDENT AUDITOR'S REPORT TO UNDP - CARISECURE

STATEMENT OF CASH

We noted that the UNDP project Strengthening Evidence Based Decision Making for Citizen Security in the Caribbean - CARISECURE did not have a dedicated bank account for the DIM project activities subject to audit and accordingly a Statement of Cash was not produced.

MANAGEMENT LETTER

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

Finding no.: 1	Title: Software purchase not recorded as an intangible asset

Observation:

The section of the POPP guidance covering "Intangible Assets: Acquisition, Development and Maintenance" states that "All *externally* purchased Intangible Assets that cost $5,000 or more will be capitalized through the GSSU."

However, we noted that software (which is classified as an intangible asset) was purchased under the following transaction:

Transaction reference	Description	Date	Amount $
BRB10-00036805-2-1-ACCR-DST	COMPUTER SOFTWARE FOR CARISECU	14/01/2020	5,500.00

This intangible asset has been incorrectly classified as expenditure instead of being capitalized in the project's books. It was in existence during the period under review and would have been booked in the project's ISR and amortized as per UNDP asset amortization policy.

Thus, the CDR shows the balance of Unamortized Intangible Assets as zero, when the balance should be $ 5,500.

Priority: Medium

Recommendation:

The Project Team should strengthen internal controls over the identification of assets purchased, to ensure that they are correctly capitalised when the capitalization thresholds are exceeded.

We recommend that the accounting records be corrected to show the correct balance of unamortized intangible assets.

Management comments and action plan:

Accepted. Software Master Level Agreement is to be signed and evidenced between beneficiary and vendor by September 30, 2021.

MARK HENDERSON
PARTNER

BDO LLP
55 Baker Street
London W1U 7EU

20 August 2021

ANNEXES

ANNEX I: COMBINED DELIVERY REPORT

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Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Run Time: 20-05-2021 19:05:19

Selection Criteria :

Business Unit : UNDP1
Period : Jan-Dec (2020)
Selected Project Id : 00097340
Selected Fund Code : 30000
Selected Dept. IDs : ALL
Selected Outputs : 00101116,00101117,00101118,00101119,00101120

Project Id : 00097340	**CARISECURE**	**Period :**	**Jan-Dec (2020)**
Output # : 00101116	**Regional (All Countries)**	**Impl. Partner :**	**99999 UNDP**
		Location :	**United Nations Development Pro**

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept: 48201 (Barbados - Central)				
Fund : 30000 (Programme Cost Sharing)				
33001 - Change(s) in accounting policy	0.00	0.00	0.00	0.00
61305 - Salaries - IP Staff	0.00	29,303.68	0.00	29,303.68
61310 - Post Adjustment - IP Staff	0.00	16,073.06	0.00	16,073.06
62305 - Dependency Allowances-IP Staff	0.00	2,722.60	0.00	2,722.60
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	10,357.14	0.00	10,357.14
62315 - Contrib. to medical, social in	0.00	311.30	0.00	311.30
62330 - Rental Supplements - IP Staff	0.00	1,522.12	0.00	1,522.12
62340 - Annual Leave Expense - IP	0.00	- 18,788.97	0.00	- 18,788.97
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	4,160.00	0.00	4,160.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	560.00	0.00	560.00
63350 - Reimb of Income Tax-IP Staff	0.00	1,792.38	0.00	1,792.38
63530 - Contribution to EOS Benefits	0.00	1,701.64	0.00	1,701.64
63535 - Contribution to Security	0.00	1,815.08	0.00	1,815.08
63540 - Contribution to Training	0.00	158.82	0.00	158.82
63545 - Contribution to ICT	0.00	680.64	0.00	680.64
63550 - Contributions to MAIP	0.00	22.68	0.00	22.68
63555 - Contribution to UN JFA	0.00	1,361.30	0.00	1,361.30
63560 - Contributions to Appendix D	0.00	113.46	0.00	113.46
64310 - Separations - IP Staff	0.00	635.28	0.00	635.28
64397 - Services to projects -CO staff	0.00	73,200.00	0.00	73,200.00
65115 - Contributions to ASHI Reserve	0.00	4,514.98	0.00	4,514.98
65135 - Payroll Mgt Cost Recovery ATLA	0.00	257.52	0.00	257.52
71305 - Local Consult.-Sht Term-Tech	0.00	4,199.99	0.00	4,199.99
71360 - Local Consult-Security	0.00	174.00	0.00	174.00
71405 - Service Contracts-Individuals	0.00	25.00	0.00	25.00
72405 - Acquisition of Communic Equip	0.00	1,183.59	0.00	1,183.59
72425 - Mobile Telephone Charges	0.00	- 360.33	0.00	- 360.33
72505 - Stationery & other Office Supp	0.00	48.75	0.00	48.75
74210 - Printing and Publications	0.00	293.56	0.00	293.56
74596 - Services to projects -GOE	0.00	18,300.00	0.00	18,300.00
75105 - Facilities & Admin - Implement	0.00	12,507.13	0.00	12,507.13
76135 - Realized Gain	0.00	- 0.02	0.00	- 0.02
Total for Fund 30000	**0.00**	**168,846.38**	**0.00**	**168,846.38**
Total for Dept : 48201	**0.00**	**168,846.38**	**0.00**	**168,846.38**
Dept: 48204 (Barbados - Dem. Governance)				
Fund : 30000 (Programme Cost Sharing)				
33001 - Change(s) in accounting policy	0.00	0.00	0.00	0.00
71205 - Intl Consultants-Sht Term-Tech	0.00	362,182.91	0.00	362,182.91

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Project Id : 00097340 CARISECURE	**Period :**	**Jan-Dec (2020)**
Output # : 00101116 Regional (All Countries)	**Impl. Partner :**	**99999 UNDP**
	Location :	**United Nations Development Pro**

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71210 - Intl Consultants-Sht Term-Supp	0.00	4,800.00	0.00	4,800.00
71211 - Intl Consult Security Charge	0.00	9,109.31	0.00	9,109.31
71305 - Local Consult.-Sht Term-Tech	0.00	27,109.00	0.00	27,109.00
71405 - Service Contracts-Individuals	0.00	214,288.93	0.00	214,288.93
71410 - MAIP Premium SC	0.00	93.53	0.00	93.53
71415 - Contribution to Security SC	0.00	7,465.58	0.00	7,465.58
71605 - Travel Tickets-International	0.00	11,946.60	0.00	11,946.60
71615 - Daily Subsistence Allow-Intl	0.00	38,234.31	0.00	38,234.31
71635 - Travel - Other	0.00	4,071.38	0.00	4,071.38
72160 - Svc Co-Education & Health Serv	0.00	74.07	0.00	74.07
72220 - Furniture	0.00	2,010.63	0.00	2,010.63
72405 - Acquisition of Communic Equip	0.00	130,620.67	0.00	130,620.67
72415 - Courier Charges	0.00	94.92	0.00	94.92
72425 - Mobile Telephone Charges	0.00	3,195.12	0.00	3,195.12
72505 - Stationery & other Office Supp	0.00	193.12	0.00	193.12
72510 - Publications	0.00	1,975.68	0.00	1,975.68
72515 - Print Media	0.00	153.30	0.00	153.30
72520 - Electronic Media	0.00	430.71	0.00	430.71
72805 - Acquis of Computer Hardware	0.00	7,294.70	0.00	7,294.70
73106 - Leased premises alterations	0.00	12,965.92	0.00	12,965.92
73115 - Moving Expenses	0.00	886.24	0.00	886.24
74110 - Audit Fees	0.00	4,750.00	0.00	4,750.00
74210 - Printing and Publications	0.00	- 239.00	0.00	- 239.00
74225 - Other Media Costs	0.00	224.16	0.00	224.16
75105 - Facilities & Admin - Implement	0.00	72,086.13	0.00	72,086.13
75705 - Learning costs	0.00	57,145.03	0.00	57,145.03
76135 - Realized Gain	0.00	- 0.02	0.00	- 0.02
77630 - Dep Exp Owned - ITC	0.00	0.00	0.00	0.00
Total for Fund 30000	**0.00**	**973,162.93**	**0.00**	**973,162.93**
Total for Dept : 48204	**0.00**	**973,162.93**	**0.00**	**973,162.93**
Dept: 48205 (Barbados - Energy & Envirnmnt)				
Fund : 30000 (Programme Cost Sharing)				
63360 - Medical Exams(incl Pre-empl)	0.00	0.00	0.00	0.00
71405 - Service Contracts-Individuals	0.00	62,677.69	0.00	62,677.69
71410 - MAIP Premium SC	0.00	24.66	0.00	24.66
71415 - Contribution to Security SC	0.00	- 5,837.38	0.00	- 5,837.38
72415 - Courier Charges	0.00	2,472.61	0.00	2,472.61
72805 - Acquis of Computer Hardware	0.00	1,044.50	0.00	1,044.50
72815 - Inform Technology Supplies	0.00	283.00	0.00	283.00
73305 - Maint & Licensing of Hardware	0.00	105.00	0.00	105.00
75105 - Facilities & Admin - Implement	0.00	4,861.62	0.00	4,861.62
Total for Fund 30000	**0.00**	**65,631.70**	**0.00**	**65,631.70**
Total for Dept : 48205	**0.00**	**65,631.70**	**0.00**	**65,631.70**

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Project Id : 00097340 CARISECURE	Period :	Jan-Dec (2020)
Output # : 00101116 Regional (All Countries)	Impl. Partner :	99999 UNDP
	Location :	United Nations Development Pro

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Output : 00101116	**0.00**	**1,207,641.01**	**0.00**	**1,207,641.01**

Output # : 00101117 Barbados and OECS Countries	Impl. Partner :	99999 UNDP
	Location :	United Nations Development Pro

Dept: 48201 (Barbados - Central)				
Fund : 30000 (Programme Cost Sharing)				
33001 - Change(s) in accounting policy	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	1,315.60	0.00	1,315.60
71615 - Daily Subsistence Allow-Intl	0.00	950.00	0.00	950.00
71635 - Travel - Other	0.00	188.00	0.00	188.00
72405 - Acquisition of Communic Equip	0.00	2,367.18	0.00	2,367.18
72425 - Mobile Telephone Charges	0.00	1,462.69	0.00	1,462.69
72505 - Stationery & other Office Supp	0.00	1,267.47	0.00	1,267.47
72815 - Inform Technology Supplies	0.00	210.64	0.00	210.64
73310 - Maint & Licencing of Software	0.00	373.00	0.00	373.00
74210 - Printing and Publications	0.00	1,655.22	0.00	1,655.22
74596 - Services to projects -GOE	0.00	39,996.00	0.00	39,996.00
75105 - Facilities & Admin - Implement	0.00	3,993.66	0.00	3,993.66
75705 - Learning costs	0.00	135.00	0.00	135.00
76135 - Realized Gain	0.00	- 0.02	0.00	- 0.02
Total for Fund 30000	**0.00**	**53,914.44**	**0.00**	**53,914.44**
Total for Dept : 48201	**0.00**	**53,914.44**	**0.00**	**53,914.44**
Dept: 48204 (Barbados - Dem. Governance)				
Fund : 30000 (Programme Cost Sharing)				
72505 - Stationery & other Office Supp	0.00	48.75	0.00	48.75
72805 - Acquis of Computer Hardware	0.00	4,729.53	0.00	4,729.53
75105 - Facilities & Admin - Implement	0.00	382.26	0.00	382.26
Total for Fund 30000	**0.00**	**5,160.54**	**0.00**	**5,160.54**
Total for Dept : 48204	**0.00**	**5,160.54**	**0.00**	**5,160.54**
Dept: 51901 (St. Kitts and Nevis - Cty Pgmm)				
Fund : 30000 (Programme Cost Sharing)				
71405 - Service Contracts-Individuals	0.00	30,390.63	0.00	30,390.63
71410 - MAIP Premium SC	0.00	12.84	0.00	12.84
71415 - Contribution to Security SC	0.00	1,026.48	0.00	1,026.48
75105 - Facilities & Admin - Implement	0.00	2,514.41	0.00	2,514.41
Total for Fund 30000	**0.00**	**33,944.36**	**0.00**	**33,944.36**

Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Run Time: 20-05-2021 19:05:20

Project Id : 00097340 CARISECURE	**Period :**	**Jan-Dec (2020)**
Output # : 00101117 Barbados and OECS Countries	**Impl. Partner :**	**99999 UNDP**
	Location :	**United Nations Development Pro**

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Dept : 51901	**0.00**	**33,944.36**	**0.00**	**33,944.36**
Dept: 52301 (Saint Lucia - Cty Pgmm)				
Fund : 30000 (Programme Cost Sharing)				
71405 - Service Contracts-Individuals	0.00	- 30,562.68	0.00	- 30,562.68
71410 - MAIP Premium SC	0.00	5.84	0.00	5.84
71415 - Contribution to Security SC	0.00	467.03	0.00	467.03
71605 - Travel Tickets-International	0.00	6,884.62	0.00	6,884.62
71615 - Daily Subsistence Allow-Intl	0.00	7,866.00	0.00	7,866.00
71635 - Travel - Other	0.00	376.00	0.00	376.00
71810 - Contractual Svcs-indiv ImpPtnr	0.00	117,003.23	0.00	117,003.23
72425 - Mobile Telephone Charges	0.00	474.82	0.00	474.82
74105 - Management and Reporting Srvs	0.00	- 59,443.25	0.00	- 59,443.25
74210 - Printing and Publications	0.00	- 5,665.08	0.00	- 5,665.08
75105 - Facilities & Admin - Implement	0.00	2,992.52	0.00	2,992.52
Total for Fund 30000	**0.00**	**40,399.05**	**0.00**	**40,399.05**
Total for Dept : 52301	**0.00**	**40,399.05**	**0.00**	**40,399.05**
Total for Output : 00101117	**0.00**	**133,418.39**	**0.00**	**133,418.39**

Output # : 00101118 Guyana (UNDP Guyana)	**Impl. Partner :**	**99999 UNDP**
	Location :	**United Nations Development Pro**

Dept: 50601 (Guyana - Central)				
Fund : 30000 (Programme Cost Sharing)				
64397 - Services to projects -CO staff	0.00	1,883.00	0.00	1,883.00
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	500.00	500.00
74596 - Services to projects -GOE	0.00	808.00	0.00	808.00
75105 - Facilities & Admin - Implement	0.00	255.28	0.00	255.28
Total for Fund 30000	**0.00**	**2,946.28**	**500.00**	**3,446.28**
Total for Dept : 50601	**0.00**	**2,946.28**	**500.00**	**3,446.28**
Dept: 50604 (Guyana - Dem. Governance)				
Fund : 30000 (Programme Cost Sharing)				
33001 - Change(s) in accounting policy	0.00	0.00	0.00	0.00
71405 - Service Contracts-Individuals	0.00	34,127.84	0.00	34,127.84
71410 - MAIP Premium SC	0.00	16.30	0.00	16.30
71415 - Contribution to Security SC	0.00	1,304.68	0.00	1,304.68

Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Run Time: 20-05-2021 19:05:20

Project Id : 00097340 CARISECURE		Period :	Jan-Dec (2020)	
Output # : 00101118 Guyana (UNDP Guyana)		Impl. Partner :	99999 UNDP	
		Location :	United Nations Development Pro	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71605 - Travel Tickets-International	0.00	1,358.96	0.00	1,358.96
71615 - Daily Subsistence Allow-Intl	0.00	2,606.90	0.00	2,606.90
71635 - Travel - Other	0.00	752.00	0.00	752.00
72315 - Food & Textile Products	0.00	242.53	0.00	242.53
72405 - Acquisition of Communic Equip	0.00	1,183.59	0.00	1,183.59
72420 - Land Telephone Charges	0.00	47.91	0.00	47.91
72425 - Mobile Telephone Charges	0.00	248.45	0.00	248.45
75105 - Facilities & Admin - Implement	0.00	3,449.62	0.00	3,449.62
75710 - Participation of counterparts	0.00	1,231.22	0.00	1,231.22
76125 - Realized Loss	0.00	0.03	0.00	0.03
76135 - Realized Gain	0.00	- 0.18	0.00	- 0.18
Total for Fund 30000	**0.00**	**46,569.85**	**0.00**	**46,569.85**
Total for Dept : 50604	**0.00**	**46,569.85**	**0.00**	**46,569.85**
Total for Output : 00101118	**0.00**	**49,516.13**	**500.00**	**50,016.13**

Output # : 00101120 Suriname (UNDP Suriname)		Impl. Partner :	99999 UNDP	
		Location :	United Nations Development Pro	
Dept: 52101 (Suriname - Cty Pgmm)				
Fund : 30000 (Programme Cost Sharing)				
71605 - Travel Tickets-International	0.00	1,070.00	0.00	1,070.00
71615 - Daily Subsistence Allow-Intl	0.00	997.50	0.00	997.50
71635 - Travel - Other	0.00	188.00	0.00	188.00
74210 - Printing and Publications	0.00	116.62	0.00	116.62
75105 - Facilities & Admin - Implement	0.00	193.56	0.00	193.56
75705 - Learning costs	0.00	47.32	0.00	47.32
Total for Fund 30000	**0.00**	**2,613.00**	**0.00**	**2,613.00**
Total for Dept : 52101	**0.00**	**2,613.00**	**0.00**	**2,613.00**
Total for Output : 00101120	**0.00**	**2,613.00**	**0.00**	**2,613.00**
Project Total :	**0.00**	**1,393,188.53**	**500.00**	**1,393,688.53**

Signed By : Jason LaCorbiniere JL Date : 20-Aug-2021

Signed By : Valerie Cliff UNDP Resident Representative Date : 20-Aug-2021

Mark Henderson
Partner

BDO LLP
55 Baker Street
London W1U 7EU

20 August 2021

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Selection Criteria :

Business Unit : **UNDP1**
Period : **Jan-Dec (2020)**
Selected Project Id : **00097340**
Selected Fund Code : **30000**
Selected Dept. IDs : **ALL**
Selected Outputs : **00101116,00101117,00101118,00101119,00101120**

Project Id : ALL	**Period : Jan-Dec (2020)**
Output # : ALL	**Impl. Partner :** **Location :**

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
48201 - Barbados - Central	0.00	222,760.82	0.00	222,760.82
48204 - Barbados - Dem. Governance	0.00	978,323.47	0.00	978,323.47
48205 - Barbados - Energy & Envirnmnt	0.00	65,631.70	0.00	65,631.70
50601 - Guyana - Central	0.00	2,946.28	500.00	3,446.28
50604 - Guyana - Dem. Governance	0.00	46,569.85	0.00	46,569.85
51901 - St. Kitts and Nevis - Cty Pgmm	0.00	33,944.36	0.00	33,944.36
52101 - Suriname - Cty Pgmm	0.00	2,613.00	0.00	2,613.00
52301 - Saint Lucia - Cty Pgmm	0.00	40,399.05	0.00	40,399.05

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Funds Utilization

Selection Criteria :

Business Unit : UNDP1
Period : Jan-Dec (2020)
Selected Project Id : 00097340
Selected Fund Code : 30000
Selected Dept. IDs : ALL
Selected Outputs : 00101116,00101117,00101118,00101119,00101120

Project/Award: 00097340 CARISECURE **Period : As at Dec 31, 2020**

Output # 00101116 Impl. Partner :99999 UNDP	**UNDP AMOUNT**
Outstanding NEX advances	**0.00**
Undepreciated Fixed Assets	**0.00**
Unamortized Intangible Assets	**0.00**
Inventory	**10,721.00**
Prepayments	**0.00**
Commitments	**501,637.70**

Output # 00101117 Impl. Partner :99999 UNDP	**UNDP AMOUNT**
Outstanding NEX advances	**20,284.63**
Undepreciated Fixed Assets	**0.00**
Unamortized Intangible Assets	**0.00**
Inventory	**0.00**
Prepayments	**0.00**
Commitments	**0.00**

Output # 00101118 Impl. Partner :99999 UNDP	**UNDP AMOUNT**
Outstanding NEX advances	**0.00**
Undepreciated Fixed Assets	**0.00**
Unamortized Intangible Assets	**0.00**
Inventory	**0.00**
Prepayments	**0.00**

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Funds Utilization

Commitments	**0.00**

ANNEX II: ACCOUNTS RECEIVABLE AND ACCOUNTS PAYABLE RELATING TO THE PROJECT

Accounts	Balance at 31/12/2020 in $
Accounts receivable	-
Accounts payable	**501,637.70**

ANNEX III: 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:

INTERNATIONAL INSTITUTIONS AND DONOR ASSURANCE

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

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