

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



**AUDIT
OF
SISTEMA PRISIONAL
(Directly Implemented Project No. 114502, Output Nos. 112508 and 113311)
IN
UNDP BRAZIL**

**Report No. 2486
Issue Date: 29 June 2020**

**Report on the Audit of UNDP Brazil
Sistema Prisional (Project No. 114502, Output Nos. 112508 and 113311)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 23 May to 8 June 2022, conducted an audit of “*Sistema Prisional*” (Project No. 114502, Output Nos. 112508 and 113311) (the Project), which is directly implemented and managed by the UNDP Country Office in Brazil (the Office). The last audit of the Project was conducted by OAI, through KPMG SA in 2020 and covered project expenses from 1 January to 31 December 2019.

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 2021 and the accompanying Funds Utilization statement¹ as of 31 December 2021. 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) or 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*.

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*	
Amount (in \$ '000)	Opinion
6,394	Unmodified

*Expenses recorded in the Combined Delivery Report were \$6,496,734. Excluded from the audit scope were transactions that relate to expenses incurred at the “responsible party” level (\$102,597).

The audit did not result in any recommendations.

The previous audit (Report No. 2233, issued on 27 July 2020 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.

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Osttveiten
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Helge S. Osttveiten
Director
Office of Audit and Investigations

FINAL

AUDIT

OF

**UNITED NATIONS DEVELOPMENT PROGRAMME
BRAZIL**

SISTEMA PRISIONAL

(Directly Implemented Project No. 114502, Outputs No. 112508 and 113311)

Issue Date: 28 June 2022

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Report on the Audit of UNDP BRAZIL
SISTEMA PRISIONAL
(Project ID 114502, Output IDs 112508 and 113311)

The UNDP Office of Audit and Investigations (OAI) from 23 May to 8 June 2022, through PKF Littlejohn (the audit firm) conducted an audit of project “Sistema Prisional” (Project ID 114502, Output IDs 112508 and 113311 (the Project), implemented by UNDP Brazil (the Country Office) following the Direct Implementation Modality.

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 Delivered Report, which includes expenses for the period from 1 January to 31 December 2021 and the accompanying Funds Utilization statements¹ as at 31 December 2021.

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 Centers and UNDP Headquarters) or expenses of other United Nations. In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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

Audit results

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

Project Expenses *		Project Assets	
Amount (in USD '000)	Opinion	Amount (in USD '000)	Opinion
6,394	Unmodified	-	Not Applicable

* Expenses recorded in the Combined Delivery Report amounted to USD 6,496,734.32. Excluded from the audit scope were transactions that relate to expenses incurred at the “responsible party” level (USD 102,597.24).

The audit did not result in any recommendations.

Management comments and action plan

Comments and/or additional information provided by the Management of the Country Office has been incorporated into the report, where appropriate.

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.

**United Nations Development Programme
(UNDP)**

Report of the Independent Auditor on
the United Nations Development Programme (UNDP)
Directly Implemented (DIM) Project – Implemented by UNDP

Project name:	Sistema Prisional
Output name:	BRA/18/019 - CNJ BRA/18/019 - CNJ Ativ 4.6 Doc
UNDP Country Office:	Brazil
Atlas Project ID:	114502
Atlas Output ID:	112508 and 113311
Auditor:	PKF Littlejohn
Period subject to audit:	1 January to 31 December 2021

EXECUTIVE SUMMARY

PKF Littlejohn conducted the financial audit of UNDP DIM Project ID 114502, "Sistema Prisional"- Output No. 112508 and 113311 implemented by UNDP Brazil following the Direct Implementation Modality for the period from 1 January to 31 December 2021. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

Audit opinions

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

Project Financial Position	Unmodified
Statement of Fixed Assets	Not applicable because the project did not keep any assets
Statement of Cash	Not applicable because the project did not maintain a separate bank account.

Management letter summary

There were no reportable findings raised during our audit, consequently we have not issued a management letter.

Prior year audit

The project ID 114502 "Sistema Prisional" - Output IDs 112508 and 113311 was audited in 2019 but there were no recommendations to follow up on.



PKF Littlejohn LLP

28/06/2022

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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 to 31 December 2021 as well as the Funds Utilization statement as at 31 December 2021 and the accounts receivable and accounts payable as at 31 December 2021 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.
- Expressing an opinion on whether the Statement of Fixed Assets, at net book value, presents fairly the balance of depreciated assets of the project as at 31 December 2021. This statement must include all assets available as at 31 December 2021 and not only those purchased in a given period. Where a 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 project as at 31 December 2021. Disbursements made against a 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 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 project has been established. In cases where the cash transactions of the audited project are made through the country office bank accounts this type of opinion is not required.
- As maybe applicable, provide the progress made in implementing the recommendations raised in previous year audit report.

The Financial Audit was conducted in accordance with the International Standards on Auditing (ISA), the 700 series.

The scope of the audit relates only to transactions concluded and recorded against the UNDP project between 1 January to 31 December 2021. 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.

The project CDR recorded an amount of USD 424,732.22 as commitments as at 31 December 2021 under the output 112508 out of which an amount of USD 156,336.62 corresponded to various contracts whose payment remained pending as services were not fully rendered in 2021; as a result, this commitment was recorded as such as at 31 December 2021 and recognized as a project expense in 2022. The remaining balance (USD 268,395.60) remains unpaid as the relevant services/supplies have not been provided yet.

The project CDR recorded an amount of USD 58,001.92 as commitments as at 31 December 2021 under the output 113311 out of which an amount of USD 16,841.92 corresponded to a service contract whose payment remained pending as services were not fully rendered in 2021; as a result, this commitment was recorded as such as at 31 December 2021 and recognized as a project expense in 2022. The remaining balance (USD 41,160.00) remains unpaid as the relevant services/supplies have not been provided yet.

INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF FINANCIAL POSITION

To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)
 Regional Audit and Investigation Office for Latin America and Caribbean – Panama City,
 Panama

We have audited the financial position of the UNDP project ID 114502, "Sistema Prisional"- Output IDs 112508 "BRA/18/019 - CNJ" and 113311 "BRA/18/019 - CNJ Ativ 4.6 Doc", for the period 1 January to 31 December 2021 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 USD 6,496,734.32 is comprised of expenditure directly incurred by the UNDP Country Office in Brazil for an amount of USD 6,394,137.08 and expenditure incurred by entities other than the Country Office for an amount of USD 102,597.24. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Brazil of USD 6,394,137.08.

Unmodified opinion

In our opinion, the attached CDRs and Funds Utilization statement present fairly, in all material respects, the expenses of USD 6,394,137.08 directly incurred by Country Office in Brazil and charged to the project for the period 1 January to 31 December 2021 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 unmodified 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 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 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.


 A handwritten signature in blue ink that reads "PKF Littlejohn LLP". The "P" and "L" are capitalized, while "K", "F", "I", "t", "t", "j", "o", "n", and "L" are lowercase. There is a small circle at the end of the "L".

PKF Littlejohn LLP

28/06/2022

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COMBINED DELIVERY REPORT AND FUNDS UTILIZATIONS STATEMENTS

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**UN
DP** UN Development Programme

Report ID: unglcdrp

Combined Delivery Report By Project

Page 1 of 4
Run Time: 20-06-2022 21:06:54

Selection Criteria :

Business Unit : BRA10
Period : Jan-Dec (2021)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00112508

Project Id : 00114502 BRA/18/019 - Sistema Prisional	Period : Jan-Dec (2021)
Output # : 00112508 BRA/18/019 - CNJ	Impl. Partner : 99999 UNDP
	Location : Brazil
	Govt Exp UNDP Exp UN Agencies Exp Total Exp

Dept: 48801 (Brazil - Central)

Fund: 30071 (Programme cost sharing - GOV1)

61105 - Salaries - NP Staff	0.00	8,783.04	0.00	8,783.04
62105 - Dependency Allowance-NP Staff	0.00	368.16	0.00	368.16
62110 - Contrib Joint Staff Pension-NP	0.00	1,822.72	0.00	1,822.72
62115 - Contrib to Med.SocIns-NP Staff	0.00	636.77	0.00	636.77
62140 - Annual Leave Expense - NO	0.00	-449.62	0.00	-449.62
63530 - Contribution to EOS Benefits	0.00	307.43	0.00	307.43
63535 - Contribution to Security	0.00	294.81	0.00	294.81
63540 - Contribution to Training	0.00	30.74	0.00	30.74
63545 - Contribution to ICT	0.00	131.75	0.00	131.75
63550 - Contributions to MAIP	0.00	4.38	0.00	4.38
63555 - Contribution to UN JFA	0.00	206.36	0.00	206.36
63560 - Contributions to Appendix D	0.00	21.94	0.00	21.94
64110 - Separations - NP Staff	0.00	109.79	0.00	109.79
64397 - Services to projects -CO staff	0.00	72,096.93	0.00	72,096.93
65115 - Contributions to ASHI Reserve	0.00	873.91	0.00	873.91
65135 - Payroll Mgt Cost Recovery ATLA	0.00	40.32	0.00	40.32
71305 - Local Consult.-Sht Term-Tech	0.00	102,885.36	0.00	102,885.36
71360 - Local Consult-Security	0.00	865.98	0.00	865.98
71405 - Service Contracts-Individuals	0.00	1,428,126.40	0.00	1,428,126.40
71410 - MAIP Premium SC	0.00	600.78	0.00	600.78
71415 - Contribution to Security SC	0.00	44,650.65	0.00	44,650.65
71470 - Natl Personnel Svrcs Agreement	0.00	233,634.30	0.00	233,634.30
71505 - UN Volunteers-Stipend & Allow	0.00	4,374.56	0.00	4,374.56
71511 - UNV_Entry_Lump_Sum	0.00	400.00	0.00	400.00
71520 - UNV_Volunteer_Learning	0.00	163.23	0.00	163.23
71535 - UNV-Medical Insurance	0.00	520.89	0.00	520.89
71540 - UNV-Global Charges	0.00	199.05	0.00	199.05
71541 - UNVs-Contributions to security	0.00	102.53	0.00	102.53
71550 - UNV-RSA / Exit Allowance	0.00	144.61	0.00	144.61
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	75.00	0.00	75.00
71591 - UNV_Cost_Recovery_Deployment	0.00	3,300.00	0.00	3,300.00
71592 - UNV_COST_RECOVERY_RECURRENING	0.00	693.80	0.00	693.80
71605 - Travel Tickets-International	0.00	282.29	0.00	282.29
71610 - Travel Tickets-Local	0.00	16,149.21	0.00	16,149.21
71615 - Daily Subsistence Allow-Intl	0.00	-774.61	0.00	-774.61
71620 - Daily Subsistence Allow-Local	0.00	6,570.34	0.00	6,570.34
71635 - Travel - Other	0.00	9,559.48	0.00	9,559.48
72120 - Svc Co-Trade and Business Serv	0.00	11,579.34	0.00	11,579.34
72135 - Svc Co-Communications Service	0.00	62.19	0.00	62.19
72165 - Svc Co-Social Svcs, Social Sci	0.00	114,953.83	0.00	114,953.83
72405 - Acquisition of Communic Equip	0.00	2,395.12	0.00	2,395.12
72440 - Connectivity Charges	0.00	1,894.74	0.00	1,894.74
72445 - Common Services-Communications	0.00	61.21	0.00	61.21
72815 - Inform Technology Supplies	0.00	23.66	0.00	23.66

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Combined Delivery Report By Project

Page 2 of 4
Run Time: 20-06-2022 21:06:54

Project Id : 00114502 BRA/18/019 - Sistema Prisional	Period : Jan-Dec (2021)
Output # : 00112508 BRA/18/019 - CNJ	Impl. Partner : 99999 UNDP
	Location : Brazil

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73105 - Rent	0.00	4,328.73	0.00	4,328.73
73120 - Utilities	0.00	7,300.00	0.00	7,300.00
73125 - Common Services-Premises	0.00	7,632.83	0.00	7,632.83
73405 - Rental & Maint-Other Office Eq	0.00	12,961.81	0.00	12,961.81
74105 - Management and Reporting Svrs	0.00	23,171.95	0.00	23,171.95
74210 - Printing and Publications	0.00	53,658.54	0.00	53,658.54
74220 - Translation Costs	0.00	52,977.65	0.00	52,977.65
74225 - Other Media Costs	0.00	4,261.50	0.00	4,261.50
74596 - Services to projects -GOE	0.00	29,088.67	0.00	29,088.67
75105 - Facilities & Admin - Implement	0.00	67,930.43	0.00	67,930.43
75110 - Facilities & Admin - Services	0.00	45,612.03	0.00	45,612.03
75709 - Learning - training of counter	0.00	192.31	0.00	192.31
76125 - Realized Loss	0.00	58.04	0.00	58.04
76135 - Realized Gain	0.00	- 529.62	0.00	- 529.62
Total for Fund 30071	0.00	2,377,418.24	0.00	2,377,418.24
Total for Dept : 48801	0.00	2,377,418.24	0.00	2,377,418.24
Total for Output : 00112508	0.00	2,377,418.24	0.00	2,377,418.24
Project Total :	0.00	2,377,418.24	0.00	2,377,418.24

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UNDP UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Run Time: 20-06-2022 21:06:54

Selection Criteria :

Business Unit : BRA10
 Period : Jan-Dec (2021)
 Selected Project Id : ALL
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : 00112508

Project Id : ALL	Period :	Jan-Dec (2021)		
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

48801 - Brazil - Central	0.00	2,377,418.24	0.00	2,377,418.24
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**UN
DP** UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Run Time: 20-06-2022 21:06:58

Funds UtilizationSelection Criteria :

Business Unit : BRA10
Period : Jan-Dec (2021)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00112508

Project/Award: 00114502 BRA/18/019 - Sistema Prisional

Period : As at Dec 31, 2021

Output #	Impl. Partner	UNDP AMOUNT
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		0.00
Unamortized Intangible Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		424,732.22

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**UN
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Report ID: unglcdrp

Combined Delivery Report By Project

Page 1 of 3
Run Time: 20-06-2022 21:06:30

Selection Criteria :

Business Unit : BRA10
Period : Jan-Dec (2021)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00113311

Project Id : 00114502 BRA/18/019 - Sistema Prisional	Period :	Jan-Dec (2021)	
Output # : 00113311 BRA/18/019 - CNJ Ativ 4.6 Doc	Impl. Partner :	99999 UNDP	
	Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp
			Total Exp

Dept: 48801 (Brazil - Central)

Fund: 30071 (Programme cost sharing - GOV1)

64397 - Services to projects -CO staff	0.00	65,563.21	0.00	65,563.21
71305 - Local Consult-Sht Term-Tech	0.00	7,796.46	0.00	7,796.46
71360 - Local Consult-Security	0.00	32.86	0.00	32.86
71405 - Service Contracts-Individuals	0.00	332,782.11	0.00	332,782.11
71410 - MAIP Premium SC	0.00	138.98	0.00	138.98
71415 - Contribution to Security SC	0.00	9,938.45	0.00	9,938.45
71470 - Nati Personnel Svcs Agreement	0.00	42,585.45	0.00	42,585.45
71605 - Travel Tickets-International	0.00	94.16	0.00	94.16
71610 - Travel Tickets-Local	0.00	21,729.91	0.00	21,729.91
71615 - Daily Subsistence Allow-Intl	0.00	- 39.32	0.00	- 39.32
71620 - Daily Subsistence Allow-Local	0.00	14,095.73	0.00	14,095.73
71635 - Travel - Other	0.00	13,421.67	0.00	13,421.67
72135 - Svc Co-Communications Service	0.00	80.53	0.00	80.53
72399 - Other Materials and Goods	0.00	62,775.00	0.00	62,775.00
72405 - Acquisition of Communic Equip	0.00	675,045.00	0.00	675,045.00
72415 - Courier Charges	0.00	- 9,645.73	0.00	- 9,645.73
72815 - Inform Technology Supplies	0.00	2,022,885.00	0.00	2,022,885.00
73405 - Rental & Maint-Other Office Eq	0.00	1,038.52	0.00	1,038.52
74507 - Warranty Expense	0.00	70,920.99	0.00	70,920.99
74520 - Storage	0.00	61,997.04	0.00	61,997.04
74596 - Services to projects -GOE	0.00	27,911.27	0.00	27,911.27
74720 - Distribution Cost	0.00	312,307.69	0.00	312,307.69
74725 - Other L.T.S.H.	0.00	191,206.44	0.00	191,206.44
75105 - Facilities & Admin - Implement	0.00	117,739.83	0.00	117,739.83
75110 - Facilities & Admin - Services	0.00	78,493.23	0.00	78,493.23
76125 - Realized Loss	0.00	17.31	0.00	17.31
76135 - Realized Gain	0.00	- 1,595.71	0.00	- 1,595.71
Total for Fund 30071	0.00	4,119,316.08	0.00	4,119,316.08
Total for Dept: 48801	0.00	4,119,316.08	0.00	4,119,316.08
Total for Output : 00113311	0.00	4,119,316.08	0.00	4,119,316.08

Project Total :	0.00	4,119,316.08	0.00	4,119,316.08
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Signed By :  92B2C5AC69F54DE...	Date : 20-Jun-2022
Signed By :  B21737297C3441F...	Date : 20-Jun-2022



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UNDP UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 2 of 3
Run Time: 20-06-2022 21:06:30

Selection Criteria :

Business Unit : BRA10
 Period : Jan-Dec (2021)
 Selected Project Id : ALL
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : 00113311

Project Id : ALL	Period :	Jan-Dec (2021)		
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

48801 - Brazil - Central	0.00	4,119,316.08	0.00	4,119,316.08
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PS CL

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 Canary Wharf
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**UN
D/P UN Development Programme**
Report ID: unglcdrp

Combined Delivery Report By Project

Page 3 of 3
Run Time: 20-06-2022 21:06:30

Funds UtilizationSelection Criteria :

Business Unit : BRA10
Period : Jan-Dec (2021)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00113311

Project/Award: 00114502 BRA/18/019 - Sistema Prisional

Period : As at Dec 31, 2021

Output #	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
Commitments		58,001.92

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INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF FIXED ASSETS

**To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)**
Regional Audit and Investigation Office for Latin America and Caribbean – Panama City,
Panama

We noted that project 114502, "Sistema Prisional", output ID 112508 titled "BRA/18/019 - CNJ" and output ID 113311 titled "BRA/18/019 - CNJ Ativ 4.6 Doc", did not present balances in the fixed assets accounts and accordingly a Statement of Fixed Assets was not produced.

INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF CASH

**To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)**
Regional Audit and Investigation Office for Latin America and Caribbean – Panama City,
Panama

We noted that Project 114502, "Sistema Prisional", output ID 112508 titled "BRA/18/019 - CNJ" and output ID 113311 titled "BRA/18/019 - CNJ Ativ 4.6 Doc", did not have a dedicated bank account for the project subject to audit and accordingly a Statement of Cash was not produced.