

**UNITED NATIONS DEVELOPMENT PROGRAMME  
(UNDP) SOUTH SUDAN**

**SPOT CHECK REPORT**

**FOR**

**SMILE AGAIN AFRICA DEVELOPMENT ORGANISATION (SAADO)**

**TMK & CO.**

**Certified Public Accountants**

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**December 2017**

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**LIST OF ACRONYMS**

<b>Abbreviation</b>	<b>Meaning</b>
CPA	Certified Public Accountant
ED	Country Director
FACE Form	Funding Authorization and Certificate of Expenditure Form
HACT	Harmonized Approach to Cash Transfer
ISRS	International Standard on Related Services
IP	Implementing Partner
SAADO	Smile Again Africa Development Organisation
UNDP	United Nations Development Programme
USD	United States Dollar

14th December 2017.

The Country Director,

United Nations Development Programme,  
P.O. Box 410, Juba, South Sudan.

FAO: MR. KAMIL KAMALUDDEEN,

Dear Sir,

**Subject: Spot check report of United Nations Development Programme (UNDP) project 88485 - “Strengthening the coping capacities of conflict affected GBV survivors through an inclusive, coordinated and survivor centered process in Protection of Civilian Camps (PoCs) in Juba, Bentiu and Bor, South Sudan”, for the period 1st June 2017 to 31st October 2017.**

We have performed the procedures agreed with you and enumerated below with respect to the actual programme expenditure related to project 88485 - “Strengthening the coping capacities of conflict affected GBV survivors through an inclusive, coordinated and survivor centered process in Protection of Civilian Camps (PoCs) in Juba, Bentiu and Bor, South Sudan”, for the period 01 June 2017 to 31 October 2017, as implemented by SAADO.

Our engagement was undertaken in accordance with the International Standard on Related Services (ISRS) 4400 applicable to agreed-upon procedures engagements. The procedures were performed solely to assist you in evaluating the validity of accounting records that support cash transfers from UNDP and are summarized as follows:

No.	Agreed upon procedures	Factual findings
1	Inquire of the IP’s management whether there have been any changes to internal controls since the prior micro assessment from the current programme cycle. Document any changes identified;	The following changes to internal controls were observed: Increased board of directors oversight which is evidenced through minutes of meetings of the board of directors; Increased performance of project evaluation; staff recruitment is documented to reflect competitiveness and transparency; the staff files carry job descriptions and staff performance appraisals; performance of background checks during staff recruitment; performance of budgeted versus actual costs analysis; maintenance of a complete fixed assets register; performance of periodic physical verification and counts of fixed assets and inventory; the motor vehicles are

No.	Agreed upon procedures	Factual findings
		comprehensively insured; an inventory management system has been put in place; the procurement principles provide for management of procurement related conflict of interest; maintenance of a record of preferred suppliers based on their past performance.
2	Obtain a listing of all programme related expenditure for the period 01 June 2017 to 31 October 2017 and perform the following agreed-upon engagement procedures:	The following were observed:
	i) Randomly select a sample of expenditure amounting to a certain percentage of total expenditure. The percentage is to be determined by each agency in relation to their needs and requirements. Provide a detailed listing of expenditure selected as samples.	<ul style="list-style-type: none"> <li>• The expenditure reviewed was for the period 01 June 2017 to 31 October 2017;</li> <li>• We randomly selected a sample of expenditure amounting to 85% of total expenditure. This percentage was based on the UNDP spot check guidelines. A detailed listing of expenditure selected as samples is provided as Annex 1 of this report.</li> </ul>
	For each sample selection perform the following procedures:	We performed the agreed procedures on the selected sample and the following exceptions were noted:
	(a) Verify that documentation exists to support the expenditure in accordance with the IP's rules and procedures and agreements with the agency;	<ul style="list-style-type: none"> <li>• We noted that the IP does not record the transaction currency when posting transactions into the accounting system i.e. for expenditure denominated in SSP, the USD equivalent is what was posted in the accounting system. Therefore, the expenditure amounts reflected in the ledgers were different from those reflected on the supporting documents.</li> <li>• While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.</li> </ul>
	(b) Verify that the activity related to the expenditure is in accordance with the work plan;	
	(c) Verify that the expenditure has been reviewed and approved in accordance with the IP's rules and procedures and agreements with the agency;	
	(d) Verify that the expenditure was reflected on a certified FACE form submitted to the agency;	
	(e) Verify that the expenditure was reflected in the IP's accounting records	

No.	Agreed upon procedures	Factual findings
	and bank statement;	
	(f) Verified that supporting documents were stamped 'PAID from UNDP grant' or coded to indicate that UNDP funded the transaction;	
	(g) Verify that the FACE form was submitted consistent with the periodicity-of-disbursement requirement in the HACT framework; and	
	(h) Verify the price paid for goods or services against United Nations agreed standard rates (if readily available).	
3	If separate bank accounts are maintained for agency granted funds, perform the following procedures:	<p>The following were observed:</p> <p>SAADO did not maintain a dedicated account for the project funds. Therefore, the activity per the bank statement could not be reconciled to the project accounting records.</p> <p>Also, we noted that while the IP prepares monthly bank reconciliation statements, they are not reviewed and approved.</p>
	(a) Verify that the activity per the bank statements agrees with that reflected in the accounting records. Document any variances noted; and,	
	(b) Confirm that bank reconciliation was completed and the balance has been reconciled to the accounting records. Document any variances noted.	

Because these procedures do not constitute either an audit or a review made in accordance with International Standards on Auditing we do not express any assurance on the actual programme expenditure.

Had we performed additional procedures or had we performed an audit or review of the financial statement in accordance with International Standards on Auditing, other matters might have come to our attention that would have been reported to you.

Our report is solely for the purpose set forth in the first paragraph of this report and for your information. It is not to be used for any other purpose or to be distributed to any other parties. This report relates only to the items specified above and does not extend to any financial statement of the implementing partner, taken as a whole.

Yours sincerely,

For and on behalf of:

TMK & CO.

## **1. CONSULTANCY OBJECTIVES**

### **1.1 Introduction**

UN procedures on the Harmonized Approach to Cash Transfers (HACT) to implementing partners provides for three assurance activities to determine whether cash transfers to implementing partners were used as intended in accordance with work plans and programme documents. The three assurance activities are:

- Programmatic visit;
- Spot checks; and,
- Audit (scheduled and special).

As part of the HACT process by UNDP, TMK & CO. Certified Public Accountants carried out a Spot Check on SAADO.

### **1.2 Purpose of the review**

The purpose of the spot check is twofold:

- to assess the accuracy of financial records related to UNDP cash transfers to the IP in order to confirm that they support expenditure reported on the FACE forms and expenditure were in accordance with work plan; and,
- to determine whether there have been any significant changes to internal controls.

### **1.3 Scope of the spot check**

The spot check covered the project 88485 - “Strengthening the coping capacities of conflict affected GBV survivors through an inclusive, coordinated and survivor centered process in Protection of Civilian Camps (PoCs) in Juba, Bentiu and Bor, South Sudan”, for the period 1st June 2017 to 31st October 2017.

The overall objectives of the HACT spot check are:

- to assess the soundness of the internal controls;
- to verify the accuracy of the financial records as well as proper record keeping;
- to ensure that the implementing partner is utilizing UNDP funds for the intended activities;
- to assess if the partners have a proper filing systems in place for UNDP documents; and,
- to identify areas where implementing partner requires assistance.



#### **1.4 Methodology**

The methodology included the following activities:

- Desk review of data and information from key organizational documents including previous micro assessment reports, project work plans and budgets, annual and periodic reports, FACE forms, payment vouchers, cash books, budgets, external audit reports, operational manuals and policies etc.;
- Interviews with the implementing partner's management i.e. key staff in the finance and accounting and programme units;
- Inception and debriefing meeting with the implementing partner's management; and,
- Inception meeting and debriefing meeting with representatives of the UNDP South Sudan.

## 2. SPOT CHECK WORK PLAN

<b>Programme title:</b>	Transitional Justice.
<b>Project title:</b>	Strengthening the coping capacities of conflict affected GBV survivors through an inclusive, coordinated and survivor centered process in Protection of Civilian Camps (PoCs) in Juba, Bentiu and Bor, South Sudan.
<b>Name of IP:</b>	Smile Again Africa Development Organisation.
<b>Location of IP/programme:</b>	Juba.
<b>IP contact person and position:</b>	Name: Panther Alier Title: Country Director. Email: pantheralier@gmail.com Tel: +211956466769
<b>Start/end date of spot check:</b>	27th November 2017
<b>Dates covered by FACE form selected for testing:</b>	1st June 2017 to 31st October 2017
<b>Date of last spot check</b>	This is the first UNDP spot check of SAADO.
<b>Member(s) of the spot check team</b>	Name: Phillip Sserwaniko. Title: Audit Senior. Audit firm: TMK&CO.
<b>IP staff whom the spot check team met and worked with during the spot check (names and titles)</b>	Panther Alier – Country Director Koryom Panchol – Finance Manager Munesu Mushonga – GBV & Protection Technical Advisor Stephen Omondi – Programmes Director

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### 3 CHANGES TO INTERNAL CONTROLS AND FOLLOW UP ON MICRO ASSESSMENT RECOMENDATIONS

#### 3.1 Changes to internal controls

We inquired and assessed whether there have been any changes to internal controls since the last micro assessment. SAADO was last micro assessed in July 2016. In the table below we detail changes in internal controls since the micro assessment:

No.	Assessment area	Identified changes in internal controls
1.	Implementing partner	Increased board of directors oversight which is evidenced through minutes of meetings of the board of directors.
2.	Project management	Increased performance of project evaluation.
3.	Organizational structure and staffing	Staff recruitment is documented to reflect competitiveness and transparency; The staff files carry job descriptions and staff performance appraisals; Performance of background checks during staff recruitment.
4.	Accounting policies and procedures	Performance of budgeted versus actual costs analysis; maintenance of a complete fixed assets register; performance of periodic physical verification and counts of fixed assets and inventory; the motor vehicles are comprehensively insured; an inventory management system has been put in place.
5	Procurement	The procurement principles provide for management of procurement related conflict of interest; maintenance of a record of preferred suppliers based on their past performance.

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## 3.2 Follow up on micro assessment recommendations

Assessment area	Identified findings	Recommendation	status
Implementing partner	Insufficient board of directors' oversight.	The board of directors should meet at least quarterly. Minutes of any meetings should always be documented and filed.	Implemented.
	SAADO has not advised employees, beneficiaries and other recipients to whom they should report if they suspect fraud, waste or misuse of agency resources or property.	Through workshops, the IP should disseminate and train staff and beneficiaries on its anti- fraud policy. Management should hang anti-corruption posters/charts on the office walls.	Not implemented.
Project management	Inadequate project evaluation.	Management should ensure that comprehensive evaluation is carried out for every project.	Implemented.
Organizational structure and staffing	Lack of transparency and competition in the recruitment process.	Management should ensure that recruitment for every staff position is transparent and competitive. Documentary evidence of job advertisement, applications received, interview questions, evaluation results etc. should be maintained.	Implemented.
	The staff files do not carry job descriptions and staff performance appraisals.	The staff files should hold evidence of job description and staff performance appraisal.	Implemented.
	Failure to perform background verification/checks for all management positions.	Management should ensure background verification/checks are done on all staff and documented.	Implemented.
Accounting policies and procedures	Lack of a mechanism for allocation / apportionment of shared costs.	Management should put in place a mechanism for apportionment of costs that takes into consideration the actual amount of time spent carrying out an individual project's activities as well as the quantity of the IP's assets / resources utilized by each project.	Not implemented.
	While the IP prepares monthly bank	Management should ensure that bank reconciliations are	Not implemented.

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	reconciliation statements, we were not provided evidence of their review and approval.	reviewed and approved.	
	Inadequate budget monitoring i.e. Actual expenditure is not compared to budget with reasonable frequency.	Management should ensure that on a monthly basis, actual costs are compared to budget using a budget analysis report.	Implemented.
	Failure to perform regular petty cash reconciliation.	Management should ensure that regular and surprise petty cash reconciliations are conducted by a staff who is not involved in petty cash management.	Partly implemented. While the petty cash reconciliations are carried out, they are not reviewed and approved.
	Lack of an internal auditor.	Recruit an internal auditor or hire a consultant to carry out the internal audit activities on a quarterly basis.	Not implemented.
Fixed Assets and Inventory	<p>Inadequate fixed assets and inventory management.</p> <p>During our review we noted the following:</p> <ul style="list-style-type: none"> <li>•The asset register is inadequate because it does not reflect Date of acquisition / date placed into operation, Original cost, Accumulated depreciation and Depreciation method;</li> <li>•The IP does not perform periodic physical verification and/or count of fixed assets and inventory;</li> <li>•The motor vehicles are not</li> </ul>	<p>Management should ensure:</p> <ul style="list-style-type: none"> <li>•The fixed assets register is updated so that it reflects Date of acquisition / date placed into operation, Original cost, Accumulated depreciation and Depreciation method;</li> <li>•Periodic physical verification and/or count of fixed assets and inventory are periodically performed;</li> <li>• Motor vehicles are comprehensively insured;</li> <li>• An effective inventory management system is put in place to monitor supply distribution.</li> </ul>	Implemented.

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	comprehensively insured; and, •SAADO does not have an inventory management system. We were not availed any store management documents like bin cards or evidence of inventory counts.		
Procurement	Failure to document exceptions to procurement procedures.	Management should put in place a requirement to have all exceptions to the procurement procedures documented and duly approved by the Country Director.	Implemented.
	The procurement procedures do not integrate references to exclusion and ineligibility criteria and management of conflict of interest.	Management should ensure that the procurement policies are revised so that they include a section on exclusion and ineligibility criteria. All procurement committee members should be required to sign a no conflict of interest declaration form prior to engagement on any procurement transaction.	Implemented.
	Lack of review of supplier performance.	Management should ensure that at the end of contract, the performance of a supplier or service provider is reviewed and documented.	Implemented.

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### 4. FINDINGS AND RECOMMENDATIONS.

During the course of the spot check, we identified areas where we believe that it may be appropriate for management to consider improvements to the accounting and control systems. We have detailed below, findings and recommendations identified in the course of the spot check.

The tables below summarize the nature and urgency of the recommendations. The recommendations have been graded as follows;

#### Risk ratings:

High	Significant likelihood of negative impact on the IP's ability to execute or report on the programme in accordance with the work plan.
Medium	Likelihood of negative impact on the IP's ability to execute or report on some aspects of the programme in accordance with the work plan.
Low	Low likelihood of potential negative impact on the IP's ability to execute or report on the programme in accordance with the work plan.

#### Priority ranking

High	Action that is considered imperative to ensure that the agency is not exposed to high risks (i.e. failure to take action could result in major consequences and issues).
Medium	Action that is considered necessary to avoid exposure to significant risks (i.e. failure to take action could result in significant consequences).
Low	Action that is considered desirable and should result in enhanced control or better value for money

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### 4.1 Observation relating to overall financial management practices, internal control environment and compliance

#### Category of observations:

1. Accounting and financial reporting systems and procedures
2. Cash, bank and asset management
3. Internal control deficiency, including approvals and segregation of duties
4. Contracting process and procurement procedures
5. Compliance with agreement and other laws and regulations
6. Other

No.	Observation description	Category of observation.	Risk rating	Management response	Recommendation	Priority	Due date for implementation.
1.	We noted that the IP does not record the transaction currency when posting transactions into the accounting system i.e. for expenditure denominated in USD, the SSP equivalent is what was posted in the accounting system. Therefore, the expenditure amounts reflected in the ledgers were different from those reflected on the payment vouchers and supporting documents.	1	Low	In future we will ensure that the general ledger presented for Audit review has the transactions incurred in USD reflected in USD.	On posting transactions into the accounting system, the transaction amount/currency should always be reflected alongside SAADO's reporting currency.	Medium	December 2017.
2.	While the IP prepares monthly bank reconciliation statements and regular petty cash reconciliations, we were not provided evidence of their review and approval.	2	Medium	This is noted and will be implemented accordingly. All reconciliations will be signed by the Finance and Administration Director once they are completed.	Management should ensure that bank and petty cash reconciliations are reviewed and approved.	Medium	December 2017



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3.	SAADO has not advised employees, beneficiaries and other recipients to whom they should report if they suspect fraud, waste or misuse of agency resources or property.	6	Low	This is noted and will be implemented accordingly.	Through workshops, the IP should disseminate and train staff and beneficiaries on its anti- fraud policy.  Management should hang anti-corruption posters/charts on the office walls.	Low	December 2017
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### 4.2 Observations relating to specific expenditure selected for testing

#### Category of observations:

1. Missing or inadequate documentation
2. Error in calculating or recording the expenditure
3. Expenditure not related to the programme or activity
4. Expenditure exceeds the approved budget rate or amount
5. Expenditure incurred outside the agreement period
6. Expenditure not recorded in the correct period or FACE form
7. Expenditure not approved as per IP policy
8. Expenditure not compliant with tax, legal or other regulations
9. Lack of proof that the expenditure was incurred or no proof of payment
10. Potential fraud or other irregularity.
11. Other (specify)

No	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Risk rating	Management Response	Recommendation	Priority	Due date for implementation
1.	All samples selected		While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	11	Medium	This is noted and will be implemented accordingly.	Management should ensure that supporting documents are cancelled with the 'PAID from UNDP grant' stamp.	Medium	December 2017

## 5. SAMPLING OF UNDP PAYMENTS

### 5.1 Methodology

The IP provided us with the detailed listing of the expenditure.

We selected our sample expenditure across the approved budget lines to cover all cost activities (e.g. high value and some low value items, personnel costs, procurement of goods and services including consultants, DSA and travel related expenses, training, miscellaneous costs etc.).

For the sample selected we performed the following procedures:

- a) Verified that documentation exists to support the expenditure in accordance with the IP's rules and procedures and agreements with the agency.
- b) Verified that the activity related to the expenditure is in accordance with the work plan.
- c) Verified that the expenditure has been reviewed and approved in accordance with the IP's rules and procedures and agreements with the agency.
- d) Verified that the expenditure was reflected on a certified FACE form submitted to the agency.
- e) Verified that the expenditure was reflected in the IP's accounting records and bank statement.
- f) Verified that supporting documents are stamped 'PAID' from UNDP grant' or coded to indicate that UNDP funded the transaction.
- g) Verified that the FACE form was submitted consistent with the periodicity-of-disbursement requirement in the HACT framework.
- h) Verified the price paid for goods or services against United Nations agreed standard rates (if readily available).

**Please see Annex 1 for the expenditure worksheet.**

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**6. SIGNATURES OF SPOT CHECK TEAM MEMBERS**

<b>Name and designation</b>	<b>Organization</b>	<b>Signature</b>
Panther Alier – Country Director	SAADO	
Koryom Panchol – Finance Manager	SAADO	
Munesu Mushonga – GBV & Protection Technical Advisor	SAADO	
Stephen Omondi – Programmes Director	SAADO	
Phillip Sserwaniko - Audit Senior	TMK&CO.	

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## Annex 1: Verification of Sample Expenditure

Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed.	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan.	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval.	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N).	Supporting documents are stamped 'PAID' from UNDP grant', indicating which agency funded the transaction or coded and recorded in a UNDP specific fund? (Y/N).	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N).	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget.	Comment/ finding
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Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed.	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan.	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval.	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N).	Supporting documents are stamped 'PAID' from UNDP grant', indicating which agency funded the transaction or coded and recorded in a UNDP specific fund? (Y/N).	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N).	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget.	Comment/ finding
Payment Voucher no 300; Chq no 00001; payment of enumerators for needs assessment to identify the gaps in Juba POC1 and POC 3; 25/07/2017.	2,500	Yes. Reviewed contracts and recipient's acknowledgement of the funds.	Yes. Expenditure is related to activity 1, build the capacity and knowledge of survivors on Human rights, access to justice and protection mechanism.	Yes. The expenditure was reviewed by the Finance Manager and approved by the Country Director.  19	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting records.	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant. No activity report. The IP does not record the transaction currency when posting transactions into the accounting system.

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Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed.	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan.	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval.	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N).	Supporting documents are stamped 'PAID' from UNDP grant', indicating which agency funded the transaction or coded and recorded in a UNDP specific fund? (Y/N).	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N).	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget.	Comment/ finding
Payment Vr no 351; Chq no 00011; hall hire and meal during GBV training 3; 13/09/2017.	990	Yes. Reviewed receipts of USD 990 issued by Quality Hotel.	Yes. Expenditure is related to activity 5, identify and consolidate arising policy issues for lobbying with relevant duty bearers.	Yes. The expenditure was reviewed by the Finance Manager and approved by the Country Director.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure it is reflected in the IP's accounting	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

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Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed.	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan.	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval.	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N).	Supporting documents are stamped 'PAID' from UNDP grant', indicating which agency funded the transaction or coded and recorded in a UNDP specific fund? (Y/N).	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N).	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget.	Comment/ finding
					records.	grant.			
Journal OCT/G/L004; training and pathway referral costs; 03/10/2017.	1,574	Yes. Reviewed recipients acknowledgement for lunch allowance, facilitation fess and receipt for water and soda.	Yes. Expenditure is related to activity 4, use of victim support groups to discuss and strengthen referral pathways on justice and	Yes. The expenditure was reviewed by the Finance Manager and approved by the Country Director.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure it is reflected in	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.



# UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) - SOUTH SUDAN

PROJECT NUMBER: 88485

IP: Smile Again Africa Development Organisation

Spot Check Report for the period 01 June 2017 to 31 October 2017

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			protection issues.		the IP's accounting records.	using the UNDP grant.	to UNDP.		
Payment Vr no 368; Chq no 000014; Training Materials for GBV; 27/09/2017.	250	Yes. Reviewed stationery receipt of SSP 27,900 issued by Albayan book shop.	Yes. Expenditure is related to activity 1, build the capacity and knowledge of survivors on Human rights, access to	Yes. The expenditure was reviewed by the Finance Manager and approved by the Country Director.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the

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			justice and protection mechanism.		it is reflected in the IP's accounting records.	expenditure was met using the UNDP grant.	submitted a FACE form to UNDP.		UNDP grant.
Payment Vr no 383; Chq no 000022; Purchase of plastic chairs; 12/10/2017.	1,062	Yes. Reviewed receipt of SSP 128,000	Yes. Expenditure is related to activity 3, establish victim support groups in	Yes. The expenditure was reviewed by the Finance Manager and approved by	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure	No. While the supporting documents are stamped 'PAID', the stamp does	Yes. The expenditure was recorded in the IP's accounting records. However,	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify

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			women friendly spaces.	the Country Director.	it is reflected in the IP's accounting records.	not specify that the expenditure was met using the UNDP grant.	the IP has not yet submitted a FACE form to UNDP.		that the expenditure was met using the UNDP grant.
Payment Vr no 345; Chq no 000010; Printing of T-shirts, Flyres and Banners;	3,700	Yes. Reviewed 4 quotations, minutes of procurement committee, and	Yes. Expenditure is related to activity 3, establish victim	Yes. The expenditure was reviewed by the Finance Manager	No. The IP has not yet submitted a FACE form to UNDP.	No. While the supporting documents are stamped	Yes. The expenditure was recorded in the IP's accounting	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are

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07/09/2017.		receipt of USD 3,700 issued by Splatah printing and branding.	support groups in women friendly spaces.	and approved by the Country Director.	However, the expenditure it is reflected in the IP's accounting records.	'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	records. However, the IP has not yet submitted a FACE form to UNDP.		stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.
Payment Vr no SEP/PCB008; Cost of packing plastic	15.2	Yes. Reviewed receipt of SSP 1,800.	Yes. Expenditure is related to activity 3,	Yes. The expenditure was reviewed by	No. The IP has not yet submitted a	No. While the supporting documents	Yes. The expenditure was recorded in	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.

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bags; 21/09/2017.			establish victim support groups in women friendly spaces.	the Finance Manager and approved by the Country Director.	FACE form to UNDP. However, the expenditure it is reflected in the IP's accounting records.	are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.		While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.
Payment Vr no 390; Chq no.	554	Yes. Reviewed receipts	Yes. Expenditure	Yes. The expenditure	No. The IP	No. While the	Yes. The expenditure	Price paid was	The IP has not yet submitted a FACE

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000024; Refreshments for monthly discussion with GBV victims in the POC; 24/10/2017.		for SSP 67,631.	is related to activity 4, use of victim support groups to discuss and strengthen referral pathways on justice and protection issues.	was reviewed by the Finance Manager and approved by the Country Director.	has not yet submitted a FACE form to UNDP. However, the expenditure it is reflected in the IP's accounting records.	supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	within budget.	form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

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Payment Vr no 294; Chq no. 000071; facilitation for assessment in POC 1&3; 21/07/2017.	117	Yes. Reviewed receipts for lunch, refreshments and stationery equivalent to SSP 12,480.	Yes. Expenditure is related to activity 1, build the capacity and knowledge of survivors on Human rights, access to justice and protection mechanism.	Yes. The expenditure was reviewed by the Finance Manager and approved by the Country Director.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure it is reflected in the IP's accounting	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

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					records.	grant.			
Payment Vr no 293; Chq no. 000070; Refreshments for the training of enumerators; 18/07/2017.	86	Yes. Reviewed receipts for refreshments equivalent to SSP 10,080	Yes. Expenditure is related to activity 1, build the capacity and knowledge of survivors on Human rights, access to justice and protection	Yes. The expenditure was reviewed by the Finance Manager and approved by the Country Director.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure it is reflected in	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.



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			mechanism.		the IP's accounting records.	using the UNDP grant.	to UNDP.		
Payment Vr no OCT/PCB; Transportation of chairs; 16/10/2017.	8	Yes. Reviewed receipts for refreshments equivalent to SSP 1,000	Yes. Expenditure is related to activity 1, build the capacity and knowledge of survivors on Human rights, access to	Yes. The expenditure was reviewed by the Finance Manager and approved by the Country Director.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the

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			justice and protection.		it is reflected in the IP's accounting records.	expenditure was met using the UNDP grant.	submitted a FACE form to UNDP.		UNDP grant.
Payment Vr no 309; internet; 08/08/2017.	1,000	Yes. Reviewed receipts of USD 4,500 from RCS radio and satellite communication. The cost was shared between	Yes. Expenditure is related to activity 6, administration costs	Yes. The expenditure was reviewed by the Finance Manager and approved by	No. The IP has not yet submitted a FACE form to UNDP. However,	No. While the supporting documents are stamped 'PAID', the stamp does	Yes. The expenditure was recorded in the IP's accounting records. However,	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify

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		various projects.		the Country Director.	the expenditure it is reflected in the IP's accounting records.	not specify that the expenditure was met using the UNDP grant.	the IP has not yet submitted a FACE form to UNDP.		that the expenditure was met using the UNDP grant.
Payment Vr no 414; chq no 00004 fuel; 22/11/2017.	200	Yes. Reviewed receipts of USD 900 from Dalbit international. The	Yes. Expenditure is related to activity 6, administration	Yes. The expenditure was reviewed by the Finance	No. The IP has not yet submitted a FACE form	No. While the supporting documents are	Yes. The expenditure was recorded in the IP's	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP. While the supporting

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		cost was shared between various projects.	costs	Manager and approved by the Country Director.	to UNDP. However, the expenditure it is reflected in the IP's accounting records.	stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	accounting records. However, the IP has not yet submitted a FACE form to UNDP.		documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.
Payment Vr no 096; car repair and box files	217	Yes. Reviewed receipts of USD 900 from	Yes. Expenditure is related to	Yes. The expenditure was	No. The IP has not yet	No. While the supporting	Yes. The expenditure was	Price paid was within	The IP has not yet submitted a FACE form to UNDP.

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fuel; 22/11/2017.		Dalbit international. The cost was shared between various projects.	activity 6, administration costs	reviewed by the Finance Manager and approved by the Country Director.	submitted a FACE form to UNDP. However, the expenditure it is reflected in the IP's accounting records.	documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	budget.	While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

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Payment Vr no 334; generator fuel; 24/08/2017.	200	Yes. Reviewed receipt of USD 1000 from Petrosos Energy. The cost was shared between various projects.	Yes. Expenditure is related to activity 6, administration costs	Yes. The expenditure was reviewed by the Finance Manager and approved by the Country Director.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure it is reflected in the IP's accounting	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

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					records.	grant.			
Payment Vr no OCT/GL009; GBV discussion in Juba; 12/10/2017.	955	Yes. Reviewed receipts for refreshments, acknowledgement for lunch allowances and transportation of chairs.	Yes. Expenditure is related to activity 1, build the capacity and knowledge of survivors on Human rights, access to justice and protection	Yes. The expenditure was reviewed by the Finance Manager and approved by the Country Director.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure it is reflected in	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

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IP: Smile Again Africa Development Organisation

Spot Check Report for the period 01 June 2017 to 31 October 2017

Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed.	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan.	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval.	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N).	Supporting documents are stamped 'PAID' from UNDP grant, indicating which agency funded the transaction or coded and recorded in a UNDP specific fund? (Y/N).	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N).	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget.	Comment/ finding
			mechanism.		the IP's accounting records.	using the UNDP grant.	to UNDP.		
Payment Vr no 365; Purchase of canvas tents; 27/09/2017.	6,600	Yes. Reviewed 4 quotations, quotation evaluation minutes, delivery note and receipt issued by Apex Limited.	Yes. Expenditure is related to activity 3, establish victim support groups in friendly	Yes. The expenditure was reviewed by the Finance Manager and approved by the Country Director.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the



# UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) - SOUTH SUDAN

PROJECT NUMBER: 88485

IP: Smile Again Africa Development Organisation

Spot Check Report for the period 01 June 2017 to 31 October 2017

Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed.	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan.	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval.	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N).	Supporting documents are stamped 'PAID from UNDP grant', indicating which agency funded the transaction or coded and recorded in a UNDP specific fund? (Y/N).	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N).	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget.	Comment/ finding
			spaces.		it is reflected in the IP's accounting records.	expenditure was met using the UNDP grant.	submitted a FACE form to UNDP.		UNDP grant.
Total sample expenditure:	20,028.2								
Total expenditure reported on FACE form:	23,565.2								

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PROJECT NUMBER: 88485

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Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed.	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan.	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval.	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N).	Supporting documents are stamped 'PAID' from UNDP grant', indicating which agency funded the transaction or coded and recorded in a UNDP specific fund? (Y/N).	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N).	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget.	Comment/ finding
Percentage coverage:		85%							

**UNITED NATIONS DEVELOPMENT PROGRAMME  
(UNDP) SOUTH SUDAN**

**SPOT CHECK REPORT**

**FOR**

**HUMANITARIAN DEVELOPMENT CONSORTIUM (HDC)**

**TMK & CO.**

**Certified Public Accountants**

**6<sup>th</sup> Floor Southern Wing,**

**Workers House,**

**Plot 1 Pilkington road,**

**P.O. Box 72397, Kampala, Uganda.**

**Telephone +256 414 232 861/312 370475/6  
info@tmk.co.ug/kabengd89@tmk.co.ug**

**December 2017**

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**LIST OF ACRONYMS**

<b>Abbreviation</b>	<b>Meaning</b>
CPA	Certified Public Accountant
ED	Executive Director
FACE Form	Funding Authorization and Certificate of Expenditure Form
HACT	Harmonized Approach to Cash Transfer
HDC	Humanitarian and Development Consortium
ISRS	International Standard on Related Services
IP	Implementing Partner
UNDP	United Nations Development Programme
USD	United States Dollar

**UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) - SOUTH SUDAN**  
**PROJECT NUMBER: 88485**  
**IP: Humanitarian and Development Consortium**  
**Spot Check Report for the period 01 July 2017 to 14 November 2017**

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10 December 2017.

The Country Director,

United Nations Development Programme,  
P.O. Box 410, Juba, South Sudan.

FAO: MR. KAMIL KAMALUDDEEN,

Dear Sir,

**Subject: Spot check report of United Nations Development Programme (UNDP) project 88485 - “Establishment and implementation of a legal aid and assistance scheme in Bor, Malakal and Kuajok”, for the period 1st July 2017 to 14th November 2017.**

We have performed the procedures agreed with you and enumerated below with respect to the actual programme expenditure related to project 88485 - “Establishment and implementation of a legal aid and assistance scheme in Bor, Malakal and Kuajok”, for the period 1st July 2017 to 14th November 2017, as implemented by the Humanitarian and Development Consortium (HDC).

Our engagement was undertaken in accordance with the International Standard on Related Services (ISRS) 4400 applicable to agreed-upon procedures engagements. The procedures were performed solely to assist you in evaluating the validity of accounting records that support cash transfers from UNDP and are summarized as follows:

No.	Agreed upon procedures	Factual findings
1	Inquire of the IP’s management whether there have been any changes in internal controls since the prior micro assessment from the current programme cycle. Document any changes identified;	With respect to item 1, we noted that HDC has never been micro assessed. However, we carried out a general assessment of internal controls at HDC and identified weakness as elaborated in section 4.2 of this report.
I	Obtain a listing of all programme related expenditure for the period 01 July 2017 to 14 November 2017 and perform the following:	The following were observed:
	i) Randomly select a sample of expenditure amounting to a certain percentage of total expenditure. The	<ul style="list-style-type: none"><li>• The expenditure reviewed was for the period 01 July 2017 to 14 November 2017;</li><li>• We randomly selected a sample of</li></ul>

**UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) - SOUTH SUDAN**  
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No.	Agreed upon procedures	Factual findings
	percentage is to be determined by each agency in relation to their needs and requirements. Provide a detailed listing of expenditure selected as samples.	expenditure amounting to 55% of total expenditure. This percentage was based on the UNDP spot check guidelines. A detailed listing of expenditure selected as samples is provided as Annex 1 of this report.
	For each sample selection perform the following procedures:	We performed the agreed procedures on the selected sample and the following exceptions were noted:
	(a) Verify that documentation exists to support the expenditure in accordance with the IP's rules and procedures and agreements with the agency;	<ul style="list-style-type: none"> <li>We noted a case of inadequately supported expenditure amounting to USD 2,250 i.e. Payment Vr no 5151; Per diem for training in Bor; 14/07/2017.</li> </ul> <p>On review of the above captioned payment voucher and its supporting documents, we noted that per diem of USD 2,250 was not acknowledged by intended recipients and no activity report for the training was availed.</p>
	(b) Verify that the activity related to the expenditure is in accordance with the work plan;	
	(c) Verify that the expenditure has been reviewed and approved in accordance with the IP's rules and procedures and agreements with the agency;	<ul style="list-style-type: none"> <li>Failure to comply with the project reporting requirements. Section 1.1 (2) of the micro-capital grant agreement requires the HDC to submit monthly reports to UNDP. However, four months into project implementation, HDC has not submitted any financial reports/FACE forms to UNDP.</li> </ul>
	(d) Verify that the expenditure was reflected on a certified FACE form submitted to the agency;	
	(e) Verify that the expenditure was reflected in the IP's accounting records and bank statement;	<ul style="list-style-type: none"> <li>While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was made using the UNDP grant.</li> </ul>
	(f) Verified that supporting documents were stamped 'PAID from UNDP grant' or coded to indicate that UNDP funded the transaction;	
	(g) Verify that the FACE form was submitted consistent with the periodicity-of-disbursement requirement in the HACT framework; and	
	(h) Verify the price paid for goods or services against United Nations	

No.	Agreed upon procedures	Factual findings
	agreed standard rates (if readily available).	
3	If separate bank accounts are maintained for agency granted funds, perform the following procedures:	<p>The following were observed:</p> <p>HDC did not maintain a dedicated account for the project funds. Therefore, the activity per the bank statement could not be reconciled to the project accounting records.</p> <p>However, we noted that monthly bank reconciliation statements are prepared for the account used for UNDP funds.</p>
	(a) Verify that the activity per the bank statements agrees with that reflected in the accounting records. Document any variances noted; and,	
	(b) Confirm that bank reconciliation was completed and the balance has been reconciled to the accounting records. Document any variances noted.	

Because these procedures do not constitute either an audit or a review made in accordance with International Standards on Auditing we do not express any assurance on the actual programme expenditure.

Had we performed additional procedures or had we performed an audit or review of the financial statement in accordance with International Standards on Auditing, other matters might have come to our attention that would have been reported to you.

Our report is solely for the purpose set forth in the first paragraph of this report and for your information. It is not to be used for any other purpose or to be distributed to any other parties. This report relates only to the items specified above and does not extend to any financial statement of the implementing partner, taken as a whole.

Yours sincerely,

For and on behalf of:  
 TMK & CO.



## **1. CONSULTANCY OBJECTIVES**

### **1.1 Introduction**

UN procedures on the Harmonized Approach to Cash Transfers (HACT) to implementing partners provides for three assurance activities to determine whether cash transfers to implementing partners were used as intended in accordance with work plans and programme documents. The three assurance activities are:

- Programmatic visit;
- Spot checks; and
- Audit (scheduled and special).

As part of the HACT process by UNDP, TMK & CO. Certified Public Accountants carried out a Spot Check on HDC.

### **1.2 Purpose of the review**

The purpose of the spot check is twofold:

- To assess the accuracy of financial records related to UNDP cash transfers to the IP in order to confirm that they support expenditure reported on the FACE forms and expenditure were in accordance with work plan; and,
- To determine whether there have been any significant changes to internal controls.

### **1.3 Scope of the spot check**

The spot check covered project 88485 - “Establishment and implementation of a legal aid and assistance scheme in Bor, Malakal and Kuajok”, for the period 1st July 2017 to 14th November 2017.

The overall objectives of the HACT spot check are:

- to assess the soundness of the internal controls;
- to verify the accuracy of the financial records as well as proper record keeping;
- to ensure that the implementing partner is utilizing UNDP funds for the intended activities;
- to assess if the partners have a proper filing systems in place for UNDP documents; and,
- to identify areas where implementing partner requires assistance.

## **1.4 Methodology**

The methodology included the following activities:

- Desk review of data and information from key organizational documents including project work plans and budgets, annual and periodic reports, FACE forms, payment vouchers, cash books, budgets, operational manuals and policies etc.;
- Interviews with the implementing partner's management i.e. key staff in the finance and accounting and programme units;
- Inception and debriefing meeting with the implementing partner's management; and,
- Inception meeting and debriefing meeting with representatives of the UNDP South Sudan.

## 2. SPOT CHECK WORK PLAN

<b>Programme title:</b>	Legal Aid
<b>Project title:</b>	“Establishment and implementation of a legal aid and assistance scheme in Bor, Malakal and Kuajok
<b>Name of IP:</b>	Humanitarian and Development Consortium
<b>Location of IP/programme:</b>	Juba.
<b>IP contact person and position:</b>	Name: William Ngabonziza Title: Executive Director. Email: William.ngabonziza@hdcafrica.org Tel: +211928330991
<b>Start/end date of spot check:</b>	28 November 2017
<b>Dates covered by FACE form selected for testing:</b>	1st July 2017 to 14th November 2017.
<b>Date of last spot check</b>	This is the first UNDP spot check of HDC.
<b>Member(s) of the spot check team</b>	Name: Phillip Sserwaniko. Title: Audit Senior. Audit firm: TMK & CO.
<b>IP staff whom the spot check team met and worked with during the spot check (names and titles)</b>	Ruth Kessio – Head of Operations Repent Sunday – Finance Officer Daniel Garang – Human Resources Officer Banabas Kuir – Programme Officer

### **3. CHANGES TO INTERNAL CONTROLS AND FOLLOW UP ON MICRO ASSESSMENT RECOMENDATIONS**

There are no prior assurance activities that have been carried out in relation to the project or the IP i.e. no micro assessment, no spot check or audits. We therefore did not report on changes in internal controls since the previous assurance activities.

## UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) - SOUTH SUDAN

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### 4. FINDINGS AND RECOMMENDATIONS.

During the course of the spot check, we identified areas where we believe that it may be appropriate for management to consider improvements to the accounting and control systems. We have detailed below, findings and recommendations identified in the course of the spot check.

The tables below summarize the nature and urgency of the recommendations. The recommendations have been graded as follows;

#### Risk ratings:

High	Significant likelihood of negative impact on the IP's ability to execute or report on the programme in accordance with the work plan.
Medium	Likelihood of negative impact on the IP's ability to execute or report on some aspects of the programme in accordance with the work plan.
Low	Low likelihood of potential negative impact on the IP's ability to execute or report on the programme in accordance with the work plan.

#### Priority ranking

High	Action that is considered imperative to ensure that the agency is not exposed to high risks (i.e. failure to take action could result in major consequences and issues).
Medium	Action that is considered necessary to avoid exposure to significant risks (i.e. failure to take action could result in significant consequences).
Low	Action that is considered desirable and should result in enhanced control or better value for money

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### 4.1 Observation relating to overall financial management practices, internal control environment and compliance

#### Category of observations:

1. Accounting and financial reporting systems and procedures
2. Cash, bank and asset management
3. Internal control deficiency, including approvals and segregation of duties
4. Contracting process and procurement procedures
5. Compliance with agreement and other laws and regulations
6. Other

No.	Observation description	Category of observation.	Risk rating	Management response	Recommendation	Priority	Due date for implementation.
1	Failure to comply with the project reporting requirements. Section 1.1 (2) of the micro-capital grant agreement requires the HDC to submit monthly reports to UNDP. However, four months into project implementation, HDC has not yet submitted any financial reports/FACE forms to UNDP.	5	Medium		Management should ensure that FACE forms/financial reports are submitted to UNDP within the timelines specified in the funding agreement.	Medium	December 2017
2	While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP	6	Medium		Management should ensure that supporting documents are cancelled with the 'PAID from UNDP grant' stamp.	Medium	December 2017.

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	grant.						
3	HDC does not have an anti-fraud and corruption policy and no evidence was availed to indicate that employees, beneficiaries and other recipients have been advised to whom they should report if they suspect fraud, waste or misuse of agency resources or property.	6	Medium		Management and the board of directors should develop an anti-fraud and corruption policy. Through workshops, the IP should disseminate and train staff and beneficiaries on the policies therein.  Management should hang anti-corruption posters/charts on the office walls.	Medium	December 2017
4	Lack of a defined methodology for filing payment vouchers.  On review of payment voucher files, we noted that there was no specific system for filing vouchers. The payment vouchers were found to have been filed randomly.	1	Low		Management should ensure payment vouchers are filed chronologically by payment voucher number.	Low	December 2017
5	Lack of regular comparison of actual expenditure to budget  We were not availed evidence of comparison of actual to budgeted costs for the project under review.	3	Medium		For each project, on a monthly basis, actual costs should be compared to the budget for each budget heading.	Medium	December 2017

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6	Lack of an internal auditor.	6	Medium		Recruit an internal auditor or hire a consultant to carry out internal audit functions on a quarterly basis.	Low	December 2017
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## 4.2 Observations relating to specific expenditure selected for testing

### Category of observations:

1. Missing or inadequate documentation
2. Error in calculating or recording the expenditure
3. Expenditure not related to the programme or activity
4. Expenditure exceeds the approved budget rate or amount
5. Expenditure incurred outside the agreement period
6. Expenditure not recorded in the correct period or FACE form
7. Expenditure not approved as per IP policy
8. Expenditure not compliant with tax, legal or other regulations
9. Lack of proof that the expenditure was incurred or no proof of payment
10. Potential fraud or other irregularity.
11. Other (specify)

No	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Risk rating	Management Response	Recommendation	Priority	Due date for implementation
1	Payment Vr no 5151; Per diem for training in Bor; 14/07/2017.	3,000	Per diem of USD 2,250 was not acknowledged by intended recipients. No activity	1	Medium		Expenditure should be restricted to budgeted activities or costs.	Medium	December 2017.



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No	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Risk rating	Management Response	Recommendation	Priority	Due date for implementation
			report.						

## **5. SAMPLING OF UNDP PAYMENTS**

### **5.1 Methodology**

The IP provided us with the detailed listing of the expenditure reported in the FACE forms. We agreed the amount reported in the FACE form to the detailed listing extracted from the accounting system and the excel listing to confirm the completeness and accuracy of reported expenditure.

We selected our sample expenditure across the approved budget lines to cover all cost activities (e.g. high value and some low value items, personnel costs, procurement of goods and services including consultants, DSA and travel related expenses, training, miscellaneous costs etc.)

For the sample selected we performed the following procedures:

- a) Verified that documentation exists to support the expenditure in accordance with the IP's rules and procedures and agreements with the agency.
- b) Verified that the activity related to the expenditure is in accordance with the work plan.
- c) Verified that the expenditure has been reviewed and approved in accordance with the IP's rules and procedures and agreements with the agency.
- d) Verified that the expenditure was reflected on a certified FACE form submitted to the agency.
- e) Verified that the expenditure was reflected in the IP's accounting records and bank statement.
- f) Verified that supporting documents are stamped 'PAID from UNDP grant' or coded to indicate that UNDP funded the transaction.
- g) Verified that the FACE form was submitted consistent with the periodicity-of-disbursement requirement in the HACT framework.
- h) Verified the price paid for goods or services against United Nations agreed standard rates (if readily available).

**Please see Annex 1 for the expenditure worksheet.**

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**6. SIGNATURES OF SPOT CHECK TEAM MEMBERS**

<b>Name and designation</b>	<b>Organization</b>	<b>Signature</b>
Ruth Kessio – Head of Operations	HDC	
Repent Sunday – Finance Officer	HDC	
Daniel Garang – Human Resources Officer	HDC	
Banabas Kuir – Programme Officer	HDC	
Phillip Sserwaniko - Audit Senior	TMK&CO.	

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## Annex 1: Verification of Sample Expenditure

Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed.	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan.	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval.	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N).	Supporting documents are stamped 'PAID from UNDP grant', indicating which agency funded the transaction or coded and recorded in a UNDP specific fund? (Y/N).	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N).	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget.	Comment/ finding
Payment Vr no 5151; Per diem for training in Bor; 14/07/2017.	3,000	No. <b>USD 2,250 was not acknowledged by intended recipients. No activity report.</b>	Yes. Expenditure is related to provision of legal aid activity.	Yes. The expenditure was prepared by the Finance Assistant and approved by a Project Officer.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant. <b>USD 2,250 was not acknowledged by intended recipients.</b>

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Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed.	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan.	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval.	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N).	Supporting documents are stamped 'PAID' from UNDP grant', indicating which agency funded the transaction or coded and recorded in a UNDP specific fund? (Y/N).	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N).	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget.	Comment/ finding
					records.	grant.			<b>No activity report.</b>
Payment Vr no 5214; Salary for legal facilitator Malakal October 2017 – Santino Koj; 31/10/2017.	500	Yes. Reviewed employment contract, payroll and pay slip.	Yes. Expenditure is related to provision of legal aid activity.	Yes. The expenditure was prepared by the Finance Assistant and approved by a Project Officer.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

# UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) - SOUTH SUDAN

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Spot Check Report for the period 01 July 2017 to 14 November 2017

Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed.	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan.	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval.	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N).	Supporting documents are stamped 'PAID from UNDP grant', indicating which agency funded the transaction or coded and recorded in a UNDP specific fund? (Y/N).	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N).	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget.	Comment/ finding
					records.				
Payment Vr no 1893; Per diem in Malakal; 9/09/2017.	300	Yes. reviewed acknowledgement of USD 300 by recipients.	Yes. Expenditure is related to legal outreach aid activity.	Yes. The expenditure was prepared by the Finance Officer and approved by a Project Officer.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

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Spot Check Report for the period 01 July 2017 to 14 November 2017

Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed.	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan.	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval.	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N).	Supporting documents are stamped 'PAID from UNDP grant', indicating which agency funded the transaction or coded and recorded in a UNDP specific fund? (Y/N).	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N).	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget.	Comment/ finding
					records.				
Payment Vr no 5213; Construction of Legal help desk in Malakal; 11/10/2017.	1,155	Yes. reviewed 3 quotations, quotation evaluation minutes, award notice, service contract, invoice and cash receipt.	Yes. Expenditure is related to provision of legal aid activity.	Yes. The expenditure was prepared by the Finance Officer and approved by a Program Officer.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

# UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) - SOUTH SUDAN

PROJECT NUMBER: 88485

IP: Humanitarian and Development Consortium

Spot Check Report for the period 01 July 2017 to 14 November 2017

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					records.				
Payment Voucher no 3144; September salary for project officer; 29/9/2017.	719	Yes. Reviewed employment contract, payroll and pay slip.	Yes. Expenditure is related to provision of legal aid activity.	Yes. The expenditure was prepared by the Finance Officer and approved by a Program Officer.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting records.	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.



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Payment Vr no 3148; Construction of Legal help desk in Kwajok; 2/11/2017.	1,155	Yes. reviewed 3 quotations, quotation evaluation minutes, award notice, service contract, invoice and cash receipt.	Yes. Expenditure is related to provision of legal aid activity.	Yes. The expenditure was prepared by the Finance Officer and approved by a Program Officer.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting records.	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

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Payment Vr no 5211; Hire of training hall during SGBV training in Malakal; 30/10/2017.	50	Yes. Reviewed cash receipt.	Yes. Expenditure is related to provision of psychosocial support activity.	Yes. The expenditure was prepared by the Finance Officer and approved by a Program Officer.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting records.	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

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Payment Vr no 5203; Incentives for Community outreach Volunteers Malakal July 2017; 28/7/2017.	144	Yes. Reviewed recipient acknowledgement for USD 144	Yes. Expenditure is related to legal outreach activity.	Yes. The expenditure was prepared by the Finance Officer and approved by a Program Officer.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting records.	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

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Payment Vr no 5215; Incentives for Community outreach Volunteers Malakal Oct 2017; 31/10/2017.	144	Yes. Reviewed recipient acknowledgement for USD 144	Yes. Expenditure is related to legal outreach activity.	Yes. The expenditure was prepared by the Finance Officer and approved by a Program Officer.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting records.	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

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Payment Vr no 1898; internet; 1/11/2017.	600	Yes. Reviewed invoices and account statement issued by RCS radio and satellite communication.	Yes. Expenditure is for provision of psychosocial support activity.	Yes. The expenditure was prepared by the Finance Officer and approved by a Program Officer.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting records.	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

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Payment Vr no 5207; refreshments for Training of community outreach volunteers in Malakal; 1/11/2017.	200	Yes. Reviewed invoice, GRN, receipt and invoices for USD 200.	Yes. Expenditure is for provision of legal outreach activity.	Yes. The expenditure was prepared by the Finance Officer and approved by a Program Officer.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting records.	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

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Payment Vr no 5212; refreshments for training of community outreach volunteers in Malakal; 13/10/2017.	240	Yes. Reviewed invoice, GRN, receipt and invoices for USD 200.	Yes. Expenditure is for provision of psychosocial support activity.	Yes. The expenditure was prepared by the Finance Officer and approved by a Program Officer.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting records.	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.



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Payment Vr no 1892; UNHAS flight; 9/9/2017.	550	Yes. Reviewed air ticket and travel requisition form.	Yes. Expenditure is related to provision of legal aid activity.	Yes. The expenditure was prepared by the Finance Officer and approved by the Operations Manager	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting records.	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.



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Payment Vr no 1894; UNHAS flight; 14/9/2017.	275	Yes. Reviewed air ticket and travel requisition form.	Yes. Expenditure is related to provision of legal aid activity.	Yes. The expenditure was prepared by the Finance Officer and approved by the Operations Manager	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting records.	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

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Payment Vr no 5161; refreshments for SGBV Training in Bor; 13/11/2017.	290	Yes. Reviewed invoice, GRN, receipt and invoices for USD 240 as well as attendance list.	Yes. Expenditure is for provision of psychosocial support activity.	Yes. The expenditure was prepared by the Finance Officer and approved by a Program Officer.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting records.	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

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Payment Vn no 5162; Salary for legal facilitator Bor – John Duot; 31/10/2017.	500	Yes. Reviewed employment contract, payroll and pay slip.	Yes. Expenditure is related to provision of legal aid activity.	Yes. The expenditure was prepared by the Finance Assistant and approved by a Project Officer.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting records.	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

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Payment Vr no 5156; Salary for legal facilitator Bor August 2017 – John Duot; 31/08/2017.	500	Yes. Reviewed employment contract, payroll and pay slip.	Yes. Expenditure is related to provision of legal aid activity.	Yes. The expenditure was prepared by the Finance Assistant and approved by a Project Officer.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting records.	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

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Payment Vr no 3138; Salary for legal Project officer Kwajok July 2017; 7/28/2017	719	Yes. Reviewed employment contract, payroll and pay slip.	Yes. Expenditure is related to provision of legal aid activity.	Yes. The expenditure was prepared by the Finance Assistant and approved by a Project Officer.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting records.	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

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Payment Vr no 1897; fuel; 8/10/2017	400	Yes. Reviewed quotation, delivery note, invoice and receipt for USD 400	Yes. Expenditure is related to administration activity.	Yes. The expenditure was prepared by the Finance Assistant and approved by a Project Officer.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting records.	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

# UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) - SOUTH SUDAN

PROJECT NUMBER: 88485

IP: Humanitarian and Development Consortium

Spot Check Report for the period 01 July 2017 to 14 November 2017

Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed.	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan.	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval.	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N).	Supporting documents are stamped 'PAID from UNDP grant', indicating which agency funded the transaction or coded and recorded in a UNDP specific fund? (Y/N).	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N).	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget.	Comment/ finding
Payment Vr no 1889; Office partitioning in Malakal; 8/8/2017	400	Yes. Reviewed quotation, invoice and receipt for USD 400	Yes. Expenditure is related to administration activity.	Yes. The expenditure was prepared by the Finance Assistant and approved by a Project Officer.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting records.	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.



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Payment Vr no 1896; vehicle repair; 3/10/2017	420	Yes. Reviewed quotation, service agreement, invoice and receipt for USD 420	Yes. Expenditure is related to administration activity.	Yes. The expenditure was prepared by the Finance Assistant and approved by a Project Officer.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting records.	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.



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Payment Vr no 1895; vehicle hire; 30/9/2017	400	Yes. Reviewed quotation, service agreement, invoice and receipt for USD 400	Yes. Expenditure is related to administration activity.	Yes. The expenditure was prepared by the Finance Assistant and approved by a Project Officer.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting records.	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

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Payment Voucher no 1888; flight cost; 30/9/2017	600	Yes. Reviewed receipt for USD 600	Yes. Expenditure is related to administration activity.	Yes. The expenditure was prepared by the Finance Assistant and approved by a Project Officer.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting records.	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

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Payment Vr no 1899; airtime; 2/11/2017	400	Yes. Reviewed acknowledgement of receipt of airtime allowance for staff for USD 400.	Yes. Expenditure is related to administration activity.	Yes. The expenditure was prepared by the Finance Assistant and approved by a Project Officer.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting records.	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

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Payment Vr no 3142; Training of community outreach volunteers in Kwajok 14 persons; 4/10/2017	300	Yes. Reviewed refreshments receipt for USD 300.	Yes. Expenditure is related to administration activity.	Yes. The expenditure was prepared by the Finance Assistant and approved by a Project Officer.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting records.	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

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Payment Vr no 1890; JUBA office rent contribution; 13/08/2017	600	Yes. Reviewed rent agreement, invoice and receipt for USD 18,000. Cost was shared between various projects.	Yes. Expenditure is related to administration activity.	Yes. The expenditure was prepared by the Finance Assistant and approved by a Project Officer.	No. The IP has not yet submitted a FACE form to UNDP. However, the expenditure is reflected in the IP's accounting records.	No. While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.	Yes. The expenditure was recorded in the IP's accounting records. However, the IP has not yet submitted a FACE form to UNDP.	Price paid was within budget.	The IP has not yet submitted a FACE form to UNDP.  While the supporting documents are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant.

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**PROJECT NUMBER:** 88485

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**Spot Check Report for the period 01 July 2017 to 14 November 2017**

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Total sample expenditure:	14,561								
Total expenditure reported on FACE form:	26,221								
Percentage coverage:	55%								

**UNITED NATIONS DEVELOPMENT PROGRAMME  
(UNDP) SOUTH SUDAN**

**SPOT CHECK REPORT**

**FOR  
DIALOGUE AND RESEARCH INITIATIVE (DRI)**

**TMK & CO.  
Certified Public Accountants  
6<sup>th</sup> Floor Southern Wing,  
Workers House,  
Plot 1 Pilkington road,  
P.O. Box 72397, Kampala, Uganda.  
Telephone +256 414 232 861/312 370475/6  
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**December 2017**

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**UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) - SOUTH SUDAN****PROJECT NUMBER: 88485****IP: Dialogue and Research Initiative****Spot Check Report for the period 01 June 2017 to 31 October 2017**

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**LIST OF ACRONYMS**

<b>Abbreviation</b>	<b>Meaning</b>
CPA	Certified Public Accountant
DRI	Dialogue and Research Initiative
ED	Executive Director
FACE Form	Funding Authorization and Certificate of Expenditure Form
HACT	Harmonized Approach to Cash Transfer
ISRS	International Standard on Related Services
IP	Implementing Partner
UNDP	United Nations Development Programme
USD	United States Dollar

10th December 2017.

The Country Director,

United Nations Development Programme,  
P.O. Box 410, Juba, South Sudan.

FAO: MR. KAMIL KAMALUDDEEN,

Dear Sir,

**Subject: Spot check report of United Nations Development Programme (UNDP) project 88485 - “Supporting victim groups and actively demanding justice and accountability in Unity State”, for the period 1st June 2017 to 31st October 2017.**

We have performed the procedures agreed with you and enumerated below with respect to the actual programme expenditure related to project 88485 - “Supporting victim groups and actively demanding justice and accountability in Unity State”, for the period 1st June 2017 to 31st October 2017, as implemented by the Dialogue and Research Institute (DRI).

Our engagement was undertaken in accordance with the International Standard on Related Services (ISRS) 4400 applicable to agreed-upon procedures engagements. The procedures were performed solely to assist you in evaluating the validity of accounting records that support cash transfers from UNDP and are summarized as follows:

No.	Agreed upon procedures	Factual findings
1	Inquire of the IP’s management whether there have been any changes to internal controls since the prior micro assessment from the current programme cycle. Document any changes identified;	The following changes to internal controls were observed: The IP has a valid certificate of registration; Increased board of directors oversight which is evidenced through minutes of meetings of the board of directors; development of anti-corruption and the whistle blower’s policy; The current accounting staff has adequate qualifications and experience and is competent; QuickBooks accounting software has been installed; Performance of budgeted versus actual costs analysis; performance of weekly cash counts; The procurement principles provide for management of procurement related conflict of interest; a well-defined process for sourcing suppliers; references to ethical procurement principles and exclusion and ineligibility criteria.

No.	Agreed upon procedures	Factual findings
2	Obtain a listing of all programme related expenditure that support the actual programme expenditure submitted by DRI on the FACE form for the period 01 June 2017 to 31 October 2017 for the agreed-upon procedures engagement and perform the following:	The following were observed:
	i) Randomly select a sample of expenditure amounting to a certain percentage of total expenditure. The percentage is to be determined by each agency in relation to their needs and requirements. Provide a detailed listing of expenditure selected as samples.	<ul style="list-style-type: none"> <li>• The expenditure reviewed was for the period 01 June 2017 to 31 October 2017;</li> <li>• We randomly selected a sample of expenditure amounting to 67% of total expenditure. This percentage was based on the UNDP spot check guidelines. A detailed listing of expenditure selected as samples is provided as Annex 1 of this report.</li> </ul>
	For each sample selection perform the following procedures:	We performed the agreed procedures on the selected sample and the following exceptions were noted:
	(a) Verify that documentation exists to support the expenditure in accordance with the IP's rules and procedures and agreements with the agency;	<ul style="list-style-type: none"> <li>• While the payment vouchers are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant. In addition, the supporting documents are not cancelled with the 'PAID from UNDP grant' stamp.</li> <li>• The IP does not deduct Personal Income Tax and does not withhold National Social Insurance from staff salaries.</li> <li>• PV no 35; 65 Days accommodation and feeding for 2 DRI staffs at Superior; 31/8/2017; USD 3,250. The Expenditure was charged to forming victim's groups in Bentiu activity. However, the activity did not provide for accommodation costs.</li> </ul>
	(b) Verify that the activity related to the expenditure is in accordance with the work plan;	
	(c) Verify that the expenditure has been reviewed and approved in accordance with the IP's rules and procedures and agreements with the agency;	
	(d) Verify that the expenditure was reflected on a certified FACE form submitted to the agency;	
	(e) Verify that the expenditure was reflected in the IP's accounting records and bank statement;	
	(f) Verified that supporting documents were stamped 'PAID from UNDP grant' or coded to indicate that UNDP	

No.	Agreed upon procedures	Factual findings
	<p>funded the transaction;</p> <p>(g) Verify that the FACE form was submitted consistent with the periodicity-of-disbursement requirement in the HACT framework; and</p> <p>(h) Verify the price paid for goods or services against United Nations agreed standard rates (if readily available).</p>	
3	<p>If separate bank accounts are maintained for agency granted funds, perform the following procedures:</p> <p>(a) Verify that the activity per the bank statements agrees with that reflected in the accounting records. Document any variances noted; and,</p> <p>(b) Confirm that bank reconciliation was completed and the balance has been reconciled to the accounting records. Document any variances noted.</p>	<p>The following were observed:</p> <p>DRI did not maintain a dedicated account for the project funds. Therefore, the activity per the bank statement could not be reconciled to the project accounting records.</p> <p>However, we noted that monthly bank reconciliation statements are prepared for the bank account used for UNDP funds.</p>

Because these procedures do not constitute either an audit or a review made in accordance with International Standards on Auditing we do not express any assurance on the actual programme expenditure.

Had we performed additional procedures or had we performed an audit or review of the financial statement in accordance with International Standards on Auditing, other matters might have come to our attention that would have been reported to you.

Our report is solely for the purpose set forth in the first paragraph of this report and for your information. It is not to be used for any other purpose or to be distributed to any other parties. This report relates only to the items specified above and does not extend to any financial statement of the implementing partner, taken as a whole.

Yours sincerely,

For and on behalf of:

TMK & CO.

## **1. CONSULTANCY OBJECTIVES**

### **1.1 Introduction**

UN procedures on the Harmonized Approach to Cash Transfers (HACT) to implementing partners provides for three assurance activities to determine whether cash transfers to implementing partners were used as intended in accordance with work plans and programme documents. The three assurance activities are:

- Programmatic visit;
- Spot checks; and,
- Audit (scheduled and special).

As part of the HACT process by UNDP, TMK & CO. Certified Public Accountants carried out a Spot Check on DRI.

### **1.2 Purpose of the review**

The purpose of the spot check is twofold:

- to assess the accuracy of financial records related to UNDP cash transfers to the IP in order to confirm that they support expenditure reported on the FACE forms and expenditure were in accordance with work plan; and,
- to determine whether there have been any significant changes to internal controls.

### **1.3 Scope of the spot check**

The spot check covered the project 88485 - “Supporting victim groups and actively demanding justice and accountability in Unity State”, for the period 1st June 2017 to 31st October 2017.

The overall objectives of the HACT spot check are:

- to assess the soundness of the internal controls;
- to verify the accuracy of the financial records as well as proper record keeping;
- to ensure that the implementing partner is utilizing UNDP funds for the intended activities;
- to assess if the partners have a proper filing systems in place for UNDP documents; and,
- to identify areas where implementing partner requires assistance.

### **1.4 Methodology**

The methodology included the following activities:

- Desk review of data and information from key organizational documents including previous micro assessment reports, previous spot check reports, project work plans and budgets, annual and periodic reports, FACE forms, payment vouchers, cash books, budgets, external and internal audit reports, operational manuals and policies etc.;
- Interviews with the implementing partner’s management i.e. key staff in the finance and accounting and programme units;

- Inception and debriefing meeting with the implementing partner's management; and,
- Inception meeting and debriefing meeting with representatives of the UNDP South Sudan.

## **2. SPOT CHECK WORK PLAN**

<b>Programme title:</b>	Victims Groups
<b>Project title:</b>	Supporting victim groups and actively demanding justice and accountability in Unity State.
<b>Name of IP:</b>	Dialogue and Research Initiative
<b>Location of IP/programme:</b>	Juba.
<b>IP contact person and position:</b>	Name: Gordon Lam Gatluak Title: Executive Director. Email: Tel: +211929952223
<b>Start/end date of spot check:</b>	30th November 2017
<b>Dates covered by FACE form selected for testing:</b>	1st June 2017 to 31st October 2017
<b>Date of last spot check</b>	This is the first UNDP spot check of DRI.
<b>Member(s) of the spot check team</b>	Name: Phillip Sserwaniko. Title: Audit Senior. Audit firm: TMK & CO.
<b>IP staff whom the spot check team met and worked with during the spot check (names and titles)</b>	Gordon Lam Gatluak – Executive Director  Dill Koang Ruey – Senior Finance Officer

## UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) - SOUTH SUDAN

PROJECT NUMBER: 88485

IP: Dialogue and Research Initiative

Spot Check Report for the period 01 June 2017 to 31 October 2017

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### 3 CHANGES TO INTERNAL CONTROLS AND FOLLOW UP ON MICRO ASSESSMENT RECOMENDATIONS

#### 3.1 Changes to internal controls

We inquired and assessed whether there have been any changes to internal controls since the last micro assessment. DRI was last micro assessed in July 2016. In the table below we detail changes in internal controls since the micro assessment:

No.	Assessment area	Identified changes in internal controls
1.	Implementing partner	The IP has a valid certificate of registration; Increased board of directors' oversight which is evidenced through minutes of meetings of the board of directors; development of anti-corruption and the whistle blower's policy.
3.	Organizational structure and staffing	The current accounting staff has adequate qualifications and experience and is competent.
4.	Accounting policies and procedures	QuickBooks accounting software has been installed; Performance of budgeted versus actual costs analysis; and performance of weekly cash counts.
5	Procurement	The procurement principles provide for management of procurement related conflict of interest; a well-defined process for sourcing suppliers; references to ethical procurement principles and exclusion and ineligibility criteria.



## UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) - SOUTH SUDAN

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Spot Check Report for the period 01 June 2017 to 31 October 2017

### 3.2 Follow up on micro assessment recommendations

Assessment area	Identified findings	Recommendation	status
Implementing partner	Failure by the IP to renew its registration and NGO operational certificates as required by the law	Management should ensure that both its registration and NGO operations certificates are renewed as soon as possible.	Implemented.
	We noted that the Board of Directors (BoD) do not meet regularly to carry out their oversight role.	Management should ensure that the board meets regularly as stated in the IP's constitution.	Implemented.
	Lack of an anti-fraud and corruption, and the whistle blower's policy	The board or management should formulate the anti-fraud and corruption, and the whistle blower's policies as soon as possible.	Implemented.
Project management	Absence of project development and monitoring tools	Management should ensure that project development and monitoring tools are developed.	Not implemented
	Absence of monitoring reports	The Executive Director should ensure that the officer carrying out monitoring exercise furnishes him with a monitoring report after coming back from the field.	Not implemented
Organizational structure and staffing	Staff recruitment process is not documented so as to reflect transparency and competitiveness.	The Executive Director should ensure that the recruitment processes are documented and filed.	Not implemented. While management provided some recruitment documents for some positions, they were disorderly and a complete recruitment process could not be evidenced from the documents.
	Lack of professional qualification and experience for the finance staff	The board should consider recruiting a more experienced staff to build capacity of the existing staff as they gain experience.	Implemented.

# UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) - SOUTH SUDAN

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Spot Check Report for the period 01 June 2017 to 31 October 2017

Assessment area	Identified findings	Recommendation	status
	Failure to perform background verification/checks for all management positions.	The Executive Director should ensure that background verification is carried out whenever the IP is recruiting new staff.	Implemented.
	Lack of training policies for the IP's staff	Management should ensure that staff are sponsored for staff development.	Not implemented. Management stated that various staff have undergone donor provided training but no evidence of such trainings was availed.
Accounting policies and procedures	Lack of an accounting software.	The Executive Director should ensure that they procure an accounting software.	Partly implemented. QuickBooks accounting software has been procured. However, it is not yet under use because staff are not yet conversant with it. Management plans to provide training on the software.
	Absence of subsidiary ledgers.	The finance manager should ensure that the subsidiary ledgers are maintained.	Not implemented.
	Lack of a chart of accounts.	Management should ensure that they develop a chart of accounts.	Not implemented.
	Inadequate segregation of duties regarding ordering, receiving, paying and accounting for procured goods.	Management should ensure that duties are adequately segregated.	Implemented.
	None availability of budget variance	The finance manager should ensure that periodical reports that	Implemented.

# UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) - SOUTH SUDAN

**PROJECT NUMBER:** 88485

**IP:** Dialogue and Research Initiative

**Spot Check Report for the period 01 June 2017 to 31 October 2017**

Assessment area	Identified findings	Recommendation	status
	reports	compare budgets with the actual expenditure amounts are prepared at least on a monthly basis.	
	None cancellation of all payment vouchers with the “PAID” stamp and failure to indicate project or fund codes on the payment vouchers.	The finance manager should ensure that all payment vouchers are cancelled with the “PAID” stamp and account codes for the different projects are indicated.	Not implemented.
	Absence of timesheets to allocate time spent by staff to specific projects.	The finance manager should ensure that time sheets are maintained for all staff to ascertain the time the staff has spent on a particular project.	Not implemented.
	Absence of petty cash reconciliation statements and cash counts	The finance manager should ensure that petty cash reconciliation statements are prepared and cash counts are periodically carried out at least on a monthly basis.	Partly implemented. While cash counts are conducted, the petty cash reconciliations are not done.
	Absence of an internal auditor	The board should recruit/ or seek services of a consultant to carry out internal audit services	Not implemented.
Fixed Assets and Inventory	Absence of an asset register	The finance manager should ensure that an asset register is maintained and the assets are engraved.	Not implemented.
Financial Reporting and Monitoring	Absence of organisational financial statements and the IP has never been statutorily audited.	The Executive Director should ensure that overall financial statements are prepared at the end of the IP’s financial year and procure the services of a certified external auditor for provision of statutory audit services.	Not implemented.
Procurement	Absence of a procurement unit	The board should consider recruiting a staff in the procurement unit.	Not implemented.
	Lack of experience in conducting procurement using UN/World Bank/European Union funds.	When recruiting the procurement staff, the IP should consider one who is conversant with the UN/World Bank/European Union procurement policies and procedures.	Not implemented. On review of procurement transactions under the spot checked

**UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) - SOUTH SUDAN****PROJECT NUMBER: 88485****IP: Dialogue and Research Initiative****Spot Check Report for the period 01 June 2017 to 31 October 2017**

Assessment area	Identified findings	Recommendation	status
			project, we noted cases of failure to follow competitive procurement procedures.
	Absence of documented formal procedures and guidelines for assisting in identifying, monitoring and dealing with potential conflict of interest with potential vendors /procurement agents	The board should ensure that a policy on ‘conflict of interest’ is developed.	Implemented.
	Absence of a well-defined process for sourcing suppliers	The board should include a well-defined process of pre-qualifying suppliers in the IP’s procurement manual.	Implemented.
	The procurement procedures do not integrate references to ethical procurement principles and exclusion and ineligibility criteria	The board should include procurement procedures that integrate references to ethical procurement principles and exclusion and ineligibility criteria in its procurement manual.	Implemented.

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### 4. FINDINGS AND RECOMMENDATIONS.

During the course of the spot check, we identified areas where we believe that it may be appropriate for management to consider improvements to the accounting and control systems. We have detailed below, findings and recommendations identified in the course of the spot check.

The tables below summarize the nature and urgency of the recommendations. The recommendations have been graded as follows;

#### **Risk ratings:**

High	Significant likelihood of negative impact on the IP's ability to execute or report on the programme in accordance with the work plan.
Medium	Likelihood of negative impact on the IP's ability to execute or report on some aspects of the programme in accordance with the work plan.
Low	Low likelihood of potential negative impact on the IP's ability to execute or report on the programme in accordance with the work plan.

#### **Priority ranking**

High	Action that is considered imperative to ensure that the agency is not exposed to high risks (i.e. failure to take action could result in major consequences and issues).
Medium	Action that is considered necessary to avoid exposure to significant risks (i.e. failure to take action could result in significant consequences).
Low	Action that is considered desirable and should result in enhanced control or better value for money

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### 4.1 Observation relating to overall financial management practices, internal control environment and compliance

#### Category of observations:

1. Accounting and financial reporting systems and procedures
2. Cash, bank and asset management
3. Internal control deficiency, including approvals and segregation of duties
4. Contracting process and procurement procedures
5. Compliance with agreement and other laws and regulations
6. Other

No.	Observation description	Category of observation.	Risk rating	Management response	Recommendation	Priority	Due date for implementation.
1.	Staff recruitment is not documented so as to reflect transparency and competitiveness. While management provided some recruitment documents for some positions, they were disorderly and a complete recruitment process could not be evidenced from the documents.	3	Medium		The Executive Director should ensure that the recruitment processes are documented and filed.	Medium	December 2017.
2	While the payment vouchers are stamped 'PAID', the stamp does not specify that the expenditure was met using the UNDP grant. In addition, the supporting documents are not cancelled with the 'PAID from UNDP grant' stamp.	3	Medium		Management should ensure that supporting documents are cancelled with the 'PAID from UNDP grant' stamp.	Medium	December 2017.
3.	Failure to perform petty cash	2	Medium		Management should ensure that	Medium	December 2017

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	reconciliations.				petty cash reconciliations are carried out on a weekly basis.		
4.	Failure to maintain an asset register	3	Medium		Management should ensure that an asset register is maintained and the assets are engraved.	Medium	December 2017
5	Lack of statutory audit. This is in contravention of the NGO Act 2016.	5	Medium		The IP should engage a registered audit firm for provision of statutory audit services.	Medium	January 2018
6	Lack of a well-staffed procurement unit	4	Medium		The board should consider recruiting procurement department staff.	Medium	December 2017
7	During the course of the spot check, we carried out a review of the IPs procurement transactions. We noted that the documentation of procurement transactions does not reflect competitiveness. e.g. PV no 5; Being cost of Car hire for 49 days (Between July 27th to August 31st) at the rate of USD 100 per day; 8/9/2017 - There was no evidence of competitive procurement i.e. no quotations and minutes of bid evaluation.	4	Medium		Management should ensure that procurement process are always well documented.	Medium	December 2017

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### 4.2 Observations relating to specific expenditure selected for testing

#### Category of observations:

1. Missing or inadequate documentation
2. Error in calculating or recording the expenditure
3. Expenditure not related to the programme or activity
4. Expenditure exceeds the approved budget rate or amount
5. Expenditure incurred outside the agreement period
6. Expenditure not recorded in the correct period or FACE form
7. Expenditure not approved as per IP policy
8. Expenditure not compliant with tax, legal or other regulations
9. Lack of proof that the expenditure was incurred or no proof of payment
10. Potential fraud or other irregularity.
11. Other (specify)

No	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Risk rating	Management Response	Recommendation	Priority	Due date for implementation
1	PV no 14; July Salary for Program Coordinator; 28/7/2017	800	The IP does not deduct Personal Income Tax and withhold National Social Insurance from staff salaries.	8	Medium		Management should always deduct and remit taxes off staff salaries.	Medium	December 2017.
2	PV no 15; Volunteers Salary for the month of July 2017;	1200	The IP does not deduct Personal Income Tax and withhold National	8	Medium		Management should always deduct and remit taxes off staff salaries.	Medium	December 2017.



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No	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Risk rating	Management Response	Recommendation	Priority	Due date for implementation
	28/7/2017		Social Insurance from staff salaries.						
3	PV no 35; 65 Days accommodation and feeding for 2 DRI staffs at Superior; 31/8/2017	3,250	The Expenditure was charged to forming victim's groups in Bentiu activity. However, the activity did not provide for accommodation costs.	3	Medium		Management should ensure expenditure is limited to budgeted activities.	Medium	December 2017
4	All samples selected		All payment vouchers were stamped PAID but the supporting documents were not stamped PAID. The stamp used does not indicate paid from UNDP funds.	11	Medium		All payment vouchers and supporting documents should be stamped PAID. The stamp used should indicate "PAID WITH UNDP FUNDS"	Medium	December 2017

## **5. SAMPLING OF UNDP PAYMENTS**

### **5.1 Methodology**

The IP provided us with the detailed listing of the expenditure reported in the FACE forms. We agreed the amount reported in the FACE form to the detailed listing extracted from the accounting system and the excel listing to confirm the completeness and accuracy of reported expenditure.

We selected our sample expenditure across the approved budget lines to cover all cost activities (e.g. high value and some low value items, personnel costs, procurement of goods and services including consultants, DSA and travel related expenses, training, miscellaneous costs etc.).

For the sample selected we performed the following procedures:

- a) Verified that documentation exists to support the expenditure in accordance with the IP's rules and procedures and agreements with the agency.
- b) Verified that the activity related to the expenditure is in accordance with the work plan.
- c) Verified that the expenditure has been reviewed and approved in accordance with the IP's rules and procedures and agreements with the agency.
- d) Verified that the expenditure was reflected on a certified FACE form submitted to the agency.
- e) Verified that the expenditure was reflected in the IP's accounting records and bank statement.
- f) Verified that supporting documents are stamped 'PAID' from UNDP grant' or coded to indicate that UNDP funded the transaction.
- g) Verified that the FACE form was submitted consistent with the periodicity-of-disbursement requirement in the HACT framework.
- h) Verified the price paid for goods or services against United Nations agreed standard rates (if readily available).

**Please see Annex 1 for the expenditure worksheet.**

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**6. SIGNATURES OF SPOT CHECK TEAM MEMBERS**

<b>Name and designation</b>	<b>Organization</b>	<b>Signature</b>
Gordon Lam Gatluak – Executive Director	DRI	
Dill Koang Ruey – Senior Finance Officer	DRI	
Phillip Sserwaniko - Audit Senior	TMK & CO.	

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## Annex 1: Verification of Sample Expenditure

Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed.	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan.	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval.	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N).	Supporting documents are stamped 'PAID from UNDP grant', indicating which agency funded the transaction or coded and recorded in a UNDP specific fund? (Y/N).	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N).	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget.	Comment/ finding
PV no 1; UNHAS flight; 26/6/2017	550	Yes. Reviewed receipt and 2 air tickets issued by UNHAS.	Yes. Expenditure is related to project flights to field locations activity.	Yes. The expenditure was approved by the ED.	Yes. The expenditure was reflected on a certified FACE form submitted to UNDP and in IP's accounting records.	No. While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred.	Price paid was within budget.	While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".

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Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed.	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan.	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval.	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N).	Supporting documents are stamped 'PAID from UNDP grant', indicating which agency funded the transaction or coded and recorded in a UNDP specific fund? (Y/N).	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N).	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget.	Comment/ finding
PV no 3; Inception meeting expenses in Bentiu POC e.g. Lunch, Sodas, Water, Breakfast and Evening Tea for 1 day; 7/6/2017	600	Yes. Reviewed receipt and invoice for refreshments of USD 600 as well as a participants' registration form.	Yes. Expenditure is related to Inception Meeting activity.	Yes. The expenditure was approved by the ED.	Yes. The expenditure was reflected on a certified FACE form submitted to UNDP and in IP's accounting records.	No. While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred.	Price paid was within budget.	While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".

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Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed.	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan.	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval.	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N).	Supporting documents are stamped 'PAID from UNDP grant', indicating which agency funded the transaction or coded and recorded in a UNDP specific fund? (Y/N).	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N).	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget.	Comment/ finding
PV no 7; 8 Camon CX (Phones); 27/7/2017	2,400	Yes. Reviewed receipt and invoice of USD 2,400. Also reviewed quotations and vendor selection form.	Yes. Expenditure is related to project equipment activity.	Yes. The expenditure was approved by the ED.	Yes. The expenditure was reflected on a certified FACE form submitted to UNDP and in IP's accounting records.	No. While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred.	Price paid was within budget.	While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".

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PV no 8; 2 laptops 23/7/2017	1,642	Yes. Reviewed receipt and invoice of USD 1,642. Also reviewed quotations and vendor selection form.	Yes. Expenditure is related to project equipment activity.	Yes. The expenditure was approved by the ED.	Yes. The expenditure was reflected on a certified FACE form submitted to UNDP and in IP's accounting records.	No. While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred.	Price paid was within budget.	While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".
PV no 9; 2 Motorola radios;	1,600	Yes. Reviewed receipt and invoice of	Yes. Expenditure is related to project	Yes. The expenditure was	Yes. The expenditure was	No. While the PV was stamped	Expenditure was recorded in the IP's	Price paid was within budget.	While the PV was stamped "PAID", the

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23/7/2017		USD 1,600. Also reviewed, delivery note, quotations and vendor selection form.	equipment activity.	approved by the ED.	reflected on a certified FACE form submitted to UNDP and in IP's accounting records.	"PAID", the supporting documents are not stamped "PAID from UNDP grant".	accounting records and reflected in a certified FACE form in the period in which it was incurred.		supporting documents are not stamped "PAID from UNDP grant".
PV no 10; 1 laptops 23/7/2017	890	Yes. Reviewed receipt and invoice of USD 890. Also reviewed quotations and	Yes. Expenditure is related to administration activity	Yes. The expenditure was approved by the ED.	Yes. The expenditure was reflected on a certified FACE form	No. While the PV was stamped "PAID", the supporting documents	Expenditure was recorded in the IP's accounting records and reflected in a	Price paid was within budget.	While the PV was stamped "PAID", the supporting documents are not stamped



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		vendor selection form.			submitted to UNDP and in IP's accounting records.	are not stamped "PAID from UNDP grant".	certified FACE form in the period in which it was incurred.		"PAID from UNDP grant".

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PV no 11; 1 printer 23/7/2017	630	Yes. Reviewed receipt and invoice of USD 630. Also reviewed quotations and vendor selection form.	Yes. Expenditure is related to project equipment activity	Yes. The expenditure was approved by the ED.	Yes. The expenditure was reflected on a certified FACE form submitted to UNDP and in IP's accounting records.	No. While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred.	Price paid was within budget.	While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".

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PV no 12; 20 phones for volunteer; 23/7/2017	500	Yes. Reviewed receipt of USD 530.	Yes. Expenditure is related to community volunteers' activity.	Yes. The expenditure was approved by the ED.	Yes. The expenditure was reflected on a certified FACE form submitted to UNDP and in IP's accounting records.	No. While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred.	Price paid was within budget.	While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".

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PV no 14; July Salary for Program Coordinator; 28/7/2017	800	Yes. Reviewed employment contract.	Yes. Expenditure is related to community program officer activity.	Yes. The expenditure was approved by the ED.	Yes. The expenditure was reflected on a certified FACE form submitted to UNDP and in IP's accounting records.	No. While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred.	Price paid was within budget.	While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".  <b>No PIT and NSI costs were withheld from the salary.</b>

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PV no 15; Volunteers Salary for the month of July 2017; 28/7/2017	1200	Yes. Reviewed employment contracts.	Yes. Expenditure is related to community volunteers' activity.	Yes. The expenditure was approved by the ED.	Yes. The expenditure was reflected on a certified FACE form submitted to UNDP and in IP's accounting records.	No. While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred.	Price paid was within budget.	While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".  <b>No PIT and NSI costs were withheld from the salary.</b>

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Spot Check Report for the period 01 June 2017 to 31 October 2017

Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed.	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan.	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval.	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N).	Supporting documents are stamped 'PAID from UNDP grant', indicating which agency funded the transaction or coded and recorded in a UNDP specific fund? (Y/N).	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N).	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget.	Comment/ finding
PV no 28; Cash paid to Superior Enterprise Ltd for 2-day workshop on Community Dialogue; 18/8/2017	2380	Yes. Reviewed receipt and invoice of USD 2380 for lunch and refreshments. Also reviewed attendance list and activity report.	Yes. Expenditure is related to organizing 6 for a/dialogues to bring together 360 community leaders.	Yes. The expenditure was approved by the ED.	Yes. The expenditure was reflected on a certified FACE form submitted to UNDP and in IP's accounting records.	No. While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred.	Price paid was within budget.	While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".

# UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) - SOUTH SUDAN

PROJECT NUMBER: 88485

IP: Dialogue and Research Initiative

Spot Check Report for the period 01 June 2017 to 31 October 2017

Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed.	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan.	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval.	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N).	Supporting documents are stamped 'PAID from UNDP grant', indicating which agency funded the transaction or coded and recorded in a UNDP specific fund? (Y/N).	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N).	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget.	Comment/ finding
PV no 31; Cash paid to Superior Enterprise Ltd for 2-day workshop on Community Dialogue; 25/8/2017	1736	Yes. Reviewed receipt and invoice of USD 1736 for lunch and refreshments. Also reviewed attendance list and activity report.	Yes. Expenditure is related to organizing 6 for a/dialogues to bring together 360 community leaders.	Yes. The expenditure was approved by the ED.	Yes. The expenditure was reflected on a certified FACE form submitted to UNDP and in IP's accounting records.	No. While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred.	Price paid was within budget.	While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".

# UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) - SOUTH SUDAN

PROJECT NUMBER: 88485

IP: Dialogue and Research Initiative

Spot Check Report for the period 01 June 2017 to 31 October 2017

Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed.	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan.	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval.	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N).	Supporting documents are stamped 'PAID from UNDP grant', indicating which agency funded the transaction or coded and recorded in a UNDP specific fund? (Y/N).	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N).	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget.	Comment/ finding
PV no 35; 65 Days accommodation and feeding for 2 DRI staffs at Superior; 31/8/2017	3250	Yes. Reviewed receipt and invoice of USD 3250.	<b>The Expenditure was charged to forming victim's groups in Bentiu activity. However, the activity did not provide for accommodation costs.</b>	Yes. The expenditure was approved by the ED.	Yes. The expenditure was reflected on a certified FACE form submitted to UNDP and in IP's accounting records.	No. While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred.	Price paid was within budget.	While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".  <b>The Expenditure was charged to forming victim's groups in Bentiu activity.</b>



# UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) - SOUTH SUDAN

PROJECT NUMBER: 88485

IP: Dialogue and Research Initiative

Spot Check Report for the period 01 June 2017 to 31 October 2017

Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed.	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan.	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval.	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N).	Supporting documents are stamped 'PAID from UNDP grant', indicating which agency funded the transaction or coded and recorded in a UNDP specific fund? (Y/N).	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N).	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget.	Comment/ finding
									<b>However, the activity did not provide for accommodation costs.</b>
PV no 36; Cash paid to Superior Enterprise Ltd for 2-day workshop on Community Dialogue; 31/8/2017	1680	Yes. Reviewed receipt and invoice of USD 1680. Reviewed attendance list and activity report.	Yes. Expenditure is related to organizing 6 for a/dialogues to bring together 360 community leaders.	Yes. The expenditure was approved by the ED.	Yes. The expenditure was reflected on a certified FACE form submitted to UNDP and in IP's accounting records.	No. While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred.	Price paid was within budget.	While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".

# UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) - SOUTH SUDAN

PROJECT NUMBER: 88485

IP: Dialogue and Research Initiative

Spot Check Report for the period 01 June 2017 to 31 October 2017

Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed.	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan.	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval.	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N).	Supporting documents are stamped 'PAID from UNDP grant', indicating which agency funded the transaction or coded and recorded in a UNDP specific fund? (Y/N).	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N).	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget.	Comment/ finding
PV no 26; Transport reimbursement to participants of 2 days' workshop on Community Dialogue; 18/8/2017	251.59	Yes. Reviewed acknowledgement of transport allowances, attendance lists and activity report.	Yes. Expenditure is related to organizing 6 for a/dialogues to bring together 360 community leaders.	Yes. The expenditure was approved by the ED.	Yes. The expenditure was reflected on a certified FACE form submitted to UNDP and in IP's accounting records.	No. While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred.	Price paid was within budget.	While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".
PV no 5; Being cost of Car hire	4900	Yes. Reviewed receipt,	Yes. Expenditure is related to car	Yes. The expenditure	Yes. The expenditure	No. While the PV was	Expenditure was recorded	Price paid was within budget.	While the PV was stamped

# UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) - SOUTH SUDAN

PROJECT NUMBER: 88485

IP: Dialogue and Research Initiative

Spot Check Report for the period 01 June 2017 to 31 October 2017

Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed.	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan.	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval.	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N).	Supporting documents are stamped 'PAID from UNDP grant', indicating which agency funded the transaction or coded and recorded in a UNDP specific fund? (Y/N).	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N).	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget.	Comment/ finding
for 49 days (Between July 27th to August 31st) at the rate of USD 100 per day; 8/9/2017		contract and invoice of USD 4900.  <b>However, there was no evidence of competitive procurement</b>	hire in bentiu and surrounding towns for 30 days during project activities.	was approved by the ED.	was reflected on a certified FACE form submitted to UNDP and in IP's accounting records.	stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".	in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred.		"PAID", the supporting documents are not stamped "PAID from UNDP grant".  <b>There was no evidence of competitive procurement i.e. no quotations and minutes of bid evaluation.</b>

# UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) - SOUTH SUDAN

PROJECT NUMBER: 88485

IP: Dialogue and Research Initiative

Spot Check Report for the period 01 June 2017 to 31 October 2017

Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed.	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan.	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval.	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N).	Supporting documents are stamped 'PAID from UNDP grant', indicating which agency funded the transaction or coded and recorded in a UNDP specific fund? (Y/N).	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred (Y/N).	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget.	Comment/ finding
PV no 6; Cash paid to Superior Enterprise Ltd for 2-day workshop on Community Dialogue; 08/9/2017	1800	Yes. Reviewed receipt and invoice of USD 1800 for refreshments and lunch Reviewed attendance list and activity report.	Yes. Expenditure is related to organizing 6 for a/dialogues to bring together 360 community leaders.	Yes. The expenditure was approved by the ED.	Yes. The expenditure was reflected on a certified FACE form submitted to UNDP and in IP's accounting records.	No. While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred.	Price paid was within budget.	While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".

# UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) - SOUTH SUDAN

PROJECT NUMBER: 88485

IP: Dialogue and Research Initiative

Spot Check Report for the period 01 June 2017 to 31 October 2017

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PV no 8; 4month Office rent (June, July August and September); 11/9/2017	3000	Yes. Reviewed rent contract and evidence of receipt of funds by the landlord.	Yes. Expenditure is related to administration costs.	Yes. The expenditure was approved by the ED.	Yes. The expenditure was reflected on a certified FACE form submitted to UNDP and in IP's accounting records.	No. While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred.	Price paid was within budget.	While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".

# UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) - SOUTH SUDAN

PROJECT NUMBER: 88485

IP: Dialogue and Research Initiative

Spot Check Report for the period 01 June 2017 to 31 October 2017

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PV no 30; Being cost of Car hire for 11 days (Between September 09th to October 20th) at the rate of USD 100 per day; 23/10/2017	1100	Yes. Reviewed receipt, contract and invoice of USD 11.	Yes. Expenditure is related to car hire in Bentiu and surrounding towns for 30 days during project activities.	Yes. The expenditure was approved by the ED.	Yes. The expenditure was reflected on a certified FACE form submitted to UNDP and in IP's accounting records.	No. While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred.	Price paid was within budget.	While the PV was stamped "PAID", the supporting documents are not stamped "PAID from UNDP grant".
Total sample expenditure:	30,909.59								

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PROJECT NUMBER: 88485

IP: Dialogue and Research Initiative

Spot Check Report for the period 01 June 2017 to 31 October 2017

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Total expenditure reported on FACE form:	45,857								
Percentage coverage:	67								