



**United Nations Development Programme
(UNDP Somalia)**

Report of factual findings on the UNDP-funded
Support to Aid Management and Coordination in Somalia
Projects No. 00116132 & 00117249
(Output ID 00113390, 00122909, 00114120 & 00122910)
Implemented by the Aid Coordination Unit of the Office
of the Prime Minister of the Federal Government of Somalia (ACU)
For the period from
01 June 2020 to 31 October 2020



United Nations Development Programme (UNDP), Somalia
Report of Factual Findings
Support to Aid Management and Coordination in Somalia
Projects No. 00116132 & 00117249
(Output ID 00113390, 00122909, 00114120 & 00122910)
Implemented by the Aid Coordination Unit of the Office of the Prime Minister
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Report of factual findings for the project “Support to Aid Management and Coordination in Somalia”; Projects No. 00116132 & 00117249 (Output ID 00113390 & 00122909: 00114120 & 00122910) (hereafter: “the Project”), for the period from 01 June 2020 to 31 October 2020 to the management of:

United Nations Development Programme-UNDP Somalia (hereafter: “UNDP Somalia/the Agency”)

In accordance with the engagement, we have performed the procedures agreed with you and enumerated below with respect to the actual programme expenditure related to the Project for the period from 01 June 2020 to 31 October 2020, submitted by the Aid Coordination Unit of the Office of the Prime Minister of the Federal Government of Somalia (ACU). Our engagement was undertaken in accordance with the International Standard on Related Services 4400 (ISRS 4400 “Agreed upon procedures”). The procedures were performed solely to assist you in evaluating the validity of accounting records that support cash transfers from UNDP Somalia and are summarized as follows:

A. IP’s management inquiries

Inquire of 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.

B. Expenditure verification

Obtain a listing of all programme related expenditures that support the actual programme expenditures submitted by the Aid Coordination Unit of the Office of the Prime Minister of the Federal Government of Somalia (ACU) on the FACE forms for the respective dates listed above for the agreed upon procedures engagement and perform the following:

1. Select a sample of expenditures amounting to at least 50 percent of the actual programme expenditures submitted on the FACE forms. At least one item should be selected from each expense category which is greater than 5% of the total expenditure for the period. Provide a detailed listing of expenditures selected as samples.
2. For each sample selection, perform the following procedures:
 - a) Verify that documentation exists to support the expenditure in accordance with the IP’s rules and procedures and agreements with the agency.
 - 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) Verify that supporting documents are stamped ‘PAID from UNDP grant’ or coded to and recorded in a separate UNDP fund, indicating which agency funded the transaction.
 - g) Verify that the FACE form was submitted consistent with the periodicity-of-disbursement requirement in the HACT framework (within two weeks).
 - h) Verify the price paid for goods or services against United Nations agreed standard rates (if readily available).



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C. Cash testing

If separate bank accounts are maintained for UNDP-granted funds, perform the following procedures:

1. Verify that the activity per the bank statements agrees with that reflected in the accounting records. Document any variances noted; and
2. Confirm that a bank reconciliation was completed and the balance has been reconciled to the accounting records. Document any variances noted.



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We report our findings below:

We report our findings in the attached schedules specified by UNDP:

- (a) Spot Check Work Plan;
- (b) Internal Controls
- (c) Sample of Expenditures
- (d) Bank Accounts Verification; and
- (e) Findings and Recommendations.

Because these procedures do not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the actual programme expenditures submitted by the Aid Coordination Unit of the Office of the Prime Minister of the Federal Government of Somalia (ACU) on FACE forms dated 28 June 2020, 28 July 2020, 31 August 2020, 23 September 2020 and 27 September 2020.

Had we performed additional procedures, or had we performed an audit or review of the financial statement in accordance with International Standards on Auditing or International Standards on Review Engagements, 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.

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 30 March 2021

Enclosures:

- Annex 1: Terms of Reference for spot checks
- Annex 2: Spot Check Work Plan
- Annex 3: Internal Controls
- Annex 4: Sample of Expenditures
- Annex 5: Bank Accounts Verification
- Annex 6: Findings and Recommendations

Annex 1. Terms of Reference for spot checks

This TOR was developed to guide United Nations agencies, service providers and IPs through the objectives, scope, timeline and deliverables of the requested agreed-upon procedures engagement. (See Annex 1 for programme-specific information).

Purpose of Agreed-upon Procedures Engagements

An agreed-upon procedures attest engagement involves engagement of the service provider to prepare a report on factual findings based on specific, agreed-upon procedures performed. As the service provider is engaged to report on findings of the agreed-upon procedures, no assurance is expressed. Instead, users of the report assess for themselves the procedures and findings reported by the service provider and draw their own conclusions. The report is restricted to parties that have agreed to the procedures to be performed, since others, unaware of the reasons for the procedures, may misinterpret the results.

Standards

The attestation engagement should be conducted in accordance with ISRS 4400, *Agreed-upon Procedures Regarding Financial Information*.

Scope of the Spot Check Agreed-upon Procedures Engagement

Spot checks are performed to assess the accuracy of financial records for cash transfers to IPs and whether there have been any significant changes to applicable internal controls. The spot check is not an audit.

Spot Check Procedures

The following are examples of procedures to be performed during the spot check. The actual procedures to be performed must be confirmed with the UNDP Office HACT Focal Point prior to the start of the spot check.

1. Inquire of IP management whether there have been any changes to internal controls since the prior micro assessment from the current programme cycle. Document any changes identified, if any.
2. Obtain a listing of all programme-related expenditures that support the actual programme expenditures submitted by (insert IP name) on FACE form (insert date and number) for the agreed-upon procedures engagement and perform the following:
 - Select a sample of expenditures using a statistical (i.e. random sampling) or non-statistical (e.g. high value or high risk items) approach amounting to at least 50% of total expenditures for the period. At least one item should be selected from each expense category which is greater than 5% of the total expenditure for the period. Provide a detailed listing of expenditures selected as samples.
 - For each sample selection perform the following procedures:
 - Verify that documentation exists to support the expenditure in accordance with the IP's rules and procedures and agreements with the agency.
 - Verify that the activity related to the expenditure is in accordance with the work plan.¹
 - Verify that the expenditure has been reviewed and approved in accordance with the IP's rules and procedures and agreements with the agency.
 - Verify that the expenditure was reflected on a certified FACE form submitted to the agency.
 - Verify that the expenditure was reflected in the IP's accounting records (official book of accounts) and bank statement.
 - Verify that supporting documents are stamped 'PAID by UNDP resources' (or coded to and recorded in a separate fund to ensure there is no duplicate claiming of expenditure to UNDP and/or another funding agency), indicating which agency funded the transaction.
 - Verify that the FACE form was submitted consistent with the periodicity-of-disbursement requirement in the HACT framework (two weeks).
 - Verify the price paid for goods or services against United Nations agreed standard rates (if readily available).

¹ Agency work plans can be annual, multi-year, rolling or joint.



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3. If separate bank accounts are maintained for agency-granted funds, perform the following procedures:
- Verify that the activity per the bank statements agrees with that reflected in the accounting records. Document any variances noted; and
 - Confirm that a bank reconciliation was completed and the balance has been reconciled to the accounting records. Document any variances noted.

Deliverables

The service provider prepares a report in accordance with ISRS 4400. The report template is provided in Annex 2.

Prior to the conclusion of the site visit, the service provider holds an exit meeting with the IP to discuss any initial findings. The UNDP Office Focal Point should be invited to attend the closing meeting at their discretion.

The service provider provides the draft spot check report and summary of findings and observations to the IIP to provide any further clarification and management responses.

The spot check report is then provided to the UNDP Office Focal Point for review and comment.

The final reports are to be provided in Word format. Where service provider's internal policies require the final signed version to be provided only in PDF, UNDP will accept the PDF version accompanied by a Word version with same content but without signature and/or branding (as per service provider's internal policies).

Qualifications of the Party Service Provider

As noted in ISRS 4400 paragraph 7: The auditor should comply with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA Code). Ethical principles governing the auditor's professional responsibilities for this type of engagement are:

- (a) Integrity;
- (b) Objectivity;
- (c) Professional competence and due care;
- (d) Confidentiality;
- (e) Professional behavior; and
- (f) Technical standards.

Independence is not a requirement for agreed-upon procedures engagements. However, the terms or objectives of an engagement or national standards may require the party service provider to comply with the independence requirements of the IESBA Code. Where the service provider is not independent, a statement to that effect should be made in the report of factual findings.

The service provider staff must be experienced in applying ISRS standards. The service provider should employ staff with recognized professional qualifications and suitable experience with ISRS standards, including experience in reviewing similar entities.

Items to be provided to the Service Provider

UNDP County Office HACT Focal Point provides the following documentation in advance of starting fieldwork:

- Work plan and any progress reports submitted during the year;
- Micro assessment report and any related agreed actions, reports of relevant field monitoring visits, available audits reports and other documentation that may help to understand the IP's internal controls and supported activities.

To ensure efficient use of time, the service provider reviews the information received and provides the IP with a list of requested documents in advance of any site visits.

Annex 2. Spot Check Work Plan

Programme title:	Support to Aid Management and Coordination in Somalia Projects No. 00116132 & 00117249 (Output ID 00113390, 00122909, 00114120 & 00122910)
Project title:	Support to Aid Management and Coordination in Somalia Projects No. 00116132 & 00117249 (Output ID 00113390, 00122909, 00114120 & 00122910)
Name of IP:	Aid Coordination Unit of the Office of the Prime Minister of the Federal Government of Somalia (ACU)
Location of IP/programme:	Federal Level
IP contact person and position:	Muhumed Hussein Ahmed, Director of Aid Coordination Unit
Start/end date of spot check (dd/mm/yyyy – dd/mm/yyyy):	01/06/2020 – 31/10/2020
Dates covered by FACE form selected for testing (dd/mm/yyyy – dd/mm/yyyy):	01/07/2020 – 31/10/2020
Date of last spot check (dd/mm/yyyy – dd/mm/yyyy):	01/01/2020 – 31/05/2020
Member(s) of the spot check team (Name, designation, section/organization):	Pierre-Henri Pingeon, Partner, KPMG Henri Mwaniki, Senior Manager, KPMG Larisa Bugada, Assistant Manager, KPMG Genevieve Sykes, Consultant, KPMG Patrick Kibe, KPMG Subcontractor Pius Nganga, KPMG Subcontractor
IP staff whom the spot check team met and worked with during the spot check (names and titles):	Mohamed Ali Mohamed, Admin & Finance Office



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Annex 3. Internal Controls

Complete the following table covering specific procedures regarding internal controls.

	Procedure	Findings
1	Inquire of IP management whether there have been any changes to internal controls since the prior micro assessment from the current programme cycle. Document any changes identified.	There were no changes in internal controls since the last micro assessment.



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Annex 4. Sample of Expenditures

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency?	Activity is related to expenditure in accordance with work plan? (Y/N)	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	The FACE form was submitted consistent with the periodicity-of-disbursement requirement in the HACT framework (within two weeks)? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to 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
Caajis Mechanical Workshop & Spare Parts	USD 2,300	Yes. Expenditure reviewed was duly supported in accordance with IP's policy and procedures.	Yes. Activity 1.2 ACU Support is in accordance with the work plan.	Yes. Supporting documents reviewed were duly approved in line with IP's policy and procedures.	Yes. 1. Expenditure was reflected in certified FACE form on 20/08/2020. 2. Expenditure was recorded in general ledger on 09/06/2020. 3. N/A since it's under direct payment modality.	Yes. FACE form was submitted on 20/08/2020 in line with HACT framework.	Yes. Supporting documents were stamped UNDP-ACU-2020: PROJECT#:00117249.	Yes. 1. Expenditure was reflected in certified FACE form on 20/08/2020. 2. Expenditure was recorded in general ledger on 09/06/2020.	Yes. Expenditure incurred in line with the approved budget.	No exceptions noted
Onkodtech Solutions	USD 5,500	Yes. Expenditure reviewed was duly supported in accordance with IP's policy and procedures.	Yes. Activity 1.2 ACU Support is in accordance with the work plan.	Yes. Supporting documents reviewed were duly approved in line with IP's policy and procedures.	Yes. 1. Expenditure was reflected in certified FACE form on 20/08/2020. 2. Expenditure was recorded in general ledger on 13/01/2020.	Yes. FACE form was submitted on 20/08/2020 in line with HACT framework.	Yes. Supporting documents were stamped UNDP-ACU-2020: PROJECT#:00117249.	Yes. 1. Expenditure was reflected in certified FACE form on 20/08/2020.	Yes. Expenditure incurred in line with the approved budget.	No exceptions noted



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					3.N/A since it's under direct payment modality			2.Expenditure was recorded in general ledger on 13/01/2020.		
ABDULNASIR MUKTAR ABDI	USD 1,500	Yes. Expenditure reviewed was duly supported in accordance with IP's policy and procedures.	Yes. Salaries for ACU Staff- 6 personnel.	Yes. Supporting documents reviewed were duly approved in line with IP's policy and procedures.	Yes. 1. Expenditure was reflected in certified FACE form on 20/08/2020. 2. Expenditure was recorded in general ledger on 20/08/2020. 3. N/A since it's under direct payment modality.	Yes. FACE form was submitted on 20/08/2020 in line with HACT framework.	Yes. Supporting documents were stamped UNDP-ACU-2020: PROJECT#:00117249.	Yes. 1. Expenditure was reflected in certified FACE form on 20/08/2020. 2. Expenditure was recorded in general ledger on 20/08/2020.	Yes. Expenditure incurred in line with the approved budget.	No exceptions noted



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ABDULNASIR MUKTAR ABDI	USD 1,500	Yes. Expenditure reviewed was duly supported in accordance with IP's policy and procedures	Yes. Salaries for ACU Staff- 6 personnel is in accordance with the work plan.	Yes. Supporting documents reviewed were duly approved in line with IP's policy and procedures.	Yes. 1. Expenditure was reflected in certified FACE form on 20/08/2020. 2. Expenditure was recorded in general ledger on 20/08/2020. 3. N/A since it's under direct payment modality.	Yes. FACE form was submitted on 20/08/2020 in line with HACT framework.	Yes. Supporting documents were stamped UNDP- ACU-2020: PROJECT#:00117249.	Yes. 1. Expenditure was reflected in certified FACE form on 20/08/2020. 2. Expenditure was recorded in general ledger on 20/08/2020.	Yes. Expenditure incurred in line with the approved budget.	No exceptions noted



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HODHAN NOOR ABDI	USD 4,000	Yes. Expenditure reviewed was duly supported in accordance with IP's policy and procedures.	Yes. Salaries for ACU Staff- 6 personnel is in accordance with the work plan.	Yes. Supporting documents reviewed were duly approved in line with IP's policy and procedures.	Yes. 1. Expenditure was reflected in certified FACE form on 20/08/2020. 2. Expenditure was recorded in general ledger on 20/08/2020. 3. N/A since it's under direct payment modality.	Yes. FACE form was submitted on 20/08/2020 in line with HACT framework.	Yes. Supporting documents were stamped UNDP- ACU-2020: PROJECT#:001172 49.	Yes. 1. Expenditure was recorded on the general ledger dated 20/08/2020. 2. Expenditure was recorded on FACE form dated 20/08/2020.	Yes. Expenditure incurred in line with the approved budget.	No exceptions noted.



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HODHAN NOOR ABDI	USD 4,000	Yes. Expenditure reviewed was duly supported in accordance with IP's policy and procedures.	Yes. Salaries for ACU Staff- 6 personnel is in accordance with the work plan.	Yes. Supporting documents reviewed were duly approved in line with IP's policy and procedures.	Yes. 1. Expenditure was reflected on the FACE form dated 20/08/2020. 2. Expenditure was reflected on General Ledger dated 20/08/2020. 3. N/A since it's under direct payment modality.	Yes. FACE form was submitted on 20/08/2020 in line with HACT framework.	Yes. Supporting documents were stamped UNDP- ACU-2020: PROJECT#:001172 49.	Yes. Expenditure was recorded on the general ledger DATED 20/08/2020. Expenditure was recorded on FACE form dated 20/08/2020.	Yes. Expenditure incurred in line with the approved budget.	No exceptions noted
MOHAMED ALI MOHAMED	USD 4,000	Yes. Expenditure reviewed was duly supported in accordance with IP's policy and procedures.	Yes. Salaries for ACU Staff- 6 personnel is in accordance with the work plan.	Yes. Supporting documents reviewed were duly approved in line with IP's policy and procedures.	Yes. 1. Expenditure was recorded on FACE form dated 20/08/2020. 2. Expenditure was recorded on the General ledger dated 20/08/2020.	Yes. FACE form was submitted on 20/08/2020 in line with HACT framework.	Yes. Supporting documents were stamped UNDP- ACU-2020: PROJECT#:001172 49.	Yes. 1. Expenditure was recorded on FACE form dated 20/08/2020. 2. Expenditure was recorded on the General ledger dated 20/08/2020.	Yes. Expenditure incurred in line with the approved budget.	No exceptions noted



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					3.N/A since it's under direct payment modality.					
MOHAMED ALI MOHAMED	USD 4,000	Yes. Expenditure reviewed was duly supported in accordance with IP's policy and procedures.	Yes. Salaries for ACU Staff- 6 personnel is in accordance with the work plan.	Yes. Supporting documents reviewed were duly approved in line with IP's policy and procedures.	Yes. 1. Expenditure was recorded on FACE form dated 20/08/2020. 2. Expenditure was recorded on the General ledger dated 20/08/2020. 3. N/A since it's under direct payment modality.	Yes. FACE form was submitted on 20/08/2020 in line with HACT framework.	Yes. Supporting documents were stamped UNDP- ACU-2020: PROJECT#:00117249.	Yes. 1. Expenditure was recorded on FACE form dated 20/08/2020. 2. Expenditure was recorded on the General ledger dated 20/08/2020.	Yes. Expenditure incurred in line with the approved budget.	No exceptions noted



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MOHAMED BASHIR MOHAMED	USD 2,500	Yes. Expenditure reviewed was duly supported in accordance with IP's policy and procedures.	Yes. Salaries for ACU Staff- 6 personnels in accordance with the work plan.	Yes. Supporting documents reviewed were duly approved in line with IP's policy and procedures.	Yes. 1. Expenditure was reflected in certified FACE form on 20/08/2020. 2. Expenditure was recorded in general ledger on 20/08/2020. 3. N/A since it's under direct payment modality.	Yes. FACE form was submitted on 20/08/2020 in line with HACT framework.	Yes. Supporting documents were stamped UNDP- ACU-2020: PROJECT#:001172 49.	Yes. 1. Expenditure was reflected in certified FACE form on 20/08/2020. 2. Expenditure was recorded in general ledger on 20/08/2020.	Yes. Expenditure incurred in line with the approved budget.	No exceptions noted



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Projects No. 00116132 & 00117249

(Output ID 00113390, 00122909, 00114120 & 00122910)

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MOHAMED BASHIR MOHAMED	USD 2,500	Yes. Expenditure reviewed was duly supported in accordance with IP's policy and procedures.	Yes. Salaries for ACU Staff- 6 personnel is in accordance with the work plan.	Yes. Supporting documents reviewed were duly approved in line with IP's policy and procedures.	Yes. 1. Expenditure was reflected in certified FACE form on 20/08/2020. 2. Expenditure was recorded in general ledger on 20/08/2020. 3. N/A since it's under direct payment modality.	Yes. FACE form was submitted on 20/08/2020 in line with HACT framework.	Yes. Supporting documents were stamped UNDP- ACU-2020: PROJECT#:001172 49.	Yes. 1. Expenditure was reflected in certified FACE form on 20/08/2020. 2. Expenditure was recorded in general ledger on 20/08/2020.	Yes. Expenditure incurred in line with the approved budget.	No exceptions noted
MOHAMED SHARIF	USD 3,000	Yes. Expenditure reviewed was duly supported in accordance with IP's policy and procedures.	Yes. Salaries for ACU Staff- 6 personnel is in accordance with the work plan.	Yes. Supporting documents reviewed were duly approved in line with IP's policy and procedures.	Yes. 1. Expenditure was recorded on the General ledger dated 20/08/2020. 2. Expenditure was recorded on FACE form dated 20/08/2020.	Yes. FACE form was submitted on 20/08/2020 in line with HACT framework.	Yes. Supporting documents were stamped UNDP- ACU-2020: PROJECT#:001172 49.	Yes. 1. Expenditure was recorded on the General ledger dated 20/08/2020. 2. Expenditure was recorded on FACE form dated 20/08/2020.	Yes. Expenditure incurred in line with the approved budget.	No exceptions noted



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					3.N/A since it's under direct payment modality					
MOHAMED SHARIF	USD 3,000	Yes. Expenditure reviewed was duly supported in accordance with IP's policy and procedures.	Yes. Salaries for ACU Staff- 6 personnel is in accordance with the work plan.	Yes. Supporting documents reviewed were duly approved in line with IP's policy and procedures.	Yes. 1. Expenditure was reflected in certified FACE form on 20/08/2020. 2. Expenditure was recorded in general ledger on 20/08/2020. 3. N/A since it's under direct payment modality.	Yes. FACE form was submitted on 20/08/2020 in line with HACT framework.	Yes. Supporting documents were stamped UNDP- ACU-2020: PROJECT#:00117249.	Yes. 1. Expenditure was reflected in certified FACE form on 20/08/2020. 2. Expenditure was recorded in general ledger on 20/08/2020.	Yes. Expenditure incurred in line with the approved budget.	No exceptions noted



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OMAR ABDISALAM MOHAMED	USD 1,500	Yes. Expenditure reviewed was duly supported in accordance with IP's policy and procedures.	Yes. Salaries for ACU Staff- 6 personnel is in accordance with the work plan.	Yes. Supporting documents reviewed were duly approved in line with IP's policy and procedures.	Yes. 1. Expenditure was reflected in certified FACE form on 20/08/2020. 2. Expenditure was recorded in general ledger on 20/08/2020. 3. N/A since it's under direct payment modality.	Yes. FACE form was submitted on 20/08/2020 in line with HACT framework.	Yes. Supporting documents were stamped UNDP- ACU-2020: PROJECT#:001172 49.	Yes. 1. Expenditure was reflected in certified FACE form on 20/08/2020. 2. Expenditure was recorded in general ledger on 20/08/2020.	Yes. Expenditure incurred in line with the approved budget.	No exceptions noted



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OMAR ABDISALAM MOHAMED	USD 1,500	Yes. Expenditure reviewed was duly supported in accordance with IP's policy and procedures.	Yes. Salaries for ACU Staff- 6 personnel is in accordance with the work plan.	Yes. Supporting documents reviewed were duly approved in line with IP's policy and procedures.	Yes. 1. Expenditure was recorded on the General ledger dated 20/08/2020. 2. Expenditure was recorded on FACE form dated 20/08/2020. 3. N/A since it's under direct payment modality.	Yes. FACE form was submitted on 20/08/2020 in line with HACT framework.	Yes. Supporting documents were stamped UNDP- ACU-2020: PROJECT#:00117249.	Yes. 1. Expenditure was recorded on FACE form dated 20/08/2020. 2. Expenditure was recorded on the General ledger dated 20/08/2020.	Yes. Expenditure incurred in line with the approved budget.	No exceptions noted



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Daljir Security Ltd	USD 20,800	Yes. Expenditure reviewed was duly supported in accordance with IP's policy and procedures.	Yes. Logistical support to FMS covid 19 response is in accordance with the work plan.	Yes. Supporting documents reviewed were duly approved in line with IP's policy and procedures.	Yes. 1. Expenditure was recorded on FACE form dated 30/08/2020. 2. Expenditure was recorded on the General ledger dated 27/06/2020. 3. N/A since it's under direct payment modality.	Yes. FACE form was submitted on 30/08/2020 in line with HACT framework.	Yes. Supporting documents were stamped UNDP-ACU-2020: PROJECT#:00117249.	Yes. 1. Expenditure was recorded on FACE form dated 30/08/2020. 2. Expenditure was recorded on the General ledger dated 27/06/2020.	Yes. Expenditure incurred in line with the approved budget.	No exceptions noted
Istar Catering Restaurant	USD 56,160	Yes. Expenditure reviewed was duly supported in accordance with IP's policy and procedures.	Yes. Logistical support to FMS covid 19 response (catering for medical doctors) is in accordance with the work plan.	Yes. Supporting documents reviewed were duly approved in line with IP's policy and procedures.	Yes. 1. Expenditure was reflected in certified FACE form on 30/08/2020.	Yes. FACE form was submitted on 30/08/2020 in line with HACT framework.	Yes. Supporting documents were stamped UNDP-ACU-2020: PROJECT#:00117249.	Yes. 1. Expenditure was reflected in certified FACE form on 30/08/2020.	Yes. Expenditure incurred in line with the approved budget.	No exceptions noted



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					2. Expenditure was recorded in general ledger on 30/06/2020. 3. N/A since it's under direct payment modality.			2. Expenditure was recorded in general ledger on 30/06/2020.		
ABDIKADIR ABDI ISSACK	USD 26,800	Yes. Expenditure reviewed was duly supported in accordance with IP's policy and procedures.	Yes. Salaries for ACU FMS focal point 6 personnel is in accordance with the work plan.	Yes. Supporting documents reviewed were duly approved in line with IP's policy and procedures.	Yes. 1. Expenditure was reflected in certified FACE form on 29/08/2020. 2. Expenditure was recorded in general ledger on 20/08/2020. 3. N/A since it's under direct payment modality.	Yes. FACE form was submitted on 29/08/2020 in line with HACT framework.	Yes. Supporting documents were stamped UNDP-ACU-2020: PROJECT#:00117249.	Yes. 1. Expenditure was reflected in certified FACE form on 29/08/2020. 2. Expenditure was recorded in general ledger on 20/08/2020.	Yes. Expenditure incurred in line with the approved budget.	No exceptions noted



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AHMED KHEIRE GUTALE	USD 26,800	Yes. Expenditure reviewed was duly supported in accordance with IP's policy and procedures.	Yes. Salaries for ACU FMS focal point 6 personnel is in accordance with the work plan.	Yes. Supporting documents reviewed were duly approved in line with IP's policy and procedures.	Yes. 1. Expenditure was reflected in certified FACE form on 29/08/2020. 2. Expenditure was recorded in general ledger on 20/08/2020. 3. N/A since it's under direct payment modality.	Yes. FACE form was submitted on 29/08/2020 in line with HACT framework.	Yes. Supporting documents were stamped UNDP-ACU-2020: PROJECT#:00117249.	Yes. 1. Expenditure was reflected in certified FACE form on 29/08/2020. 2. Expenditure was recorded in general ledger on 20/08/2020.	Yes. Expenditure incurred in line with the approved budget.	No exceptions noted



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MOHAMED HASSAN BARRE	USD 26,800	Yes. Expenditure reviewed was duly supported in accordance with IP's policy and procedures.	Yes. Salaries for ACU FMS focal point 6 personnel is in accordance with the work plan.	Yes. Supporting documents reviewed were duly approved in line with IP's policy and procedures.	Yes. 1. Expenditure was reflected in certified FACE form on 29/08/2020. 2. Expenditure was recorded in general ledger on 20/08/2020. 3. N/A since it's under direct payment modality.	Yes. FACE form was submitted on 20/08/2020 in line with HACT framework.	Yes. Supporting documents were stamped UNDP-ACU-2020: PROJECT#:00117249.	Yes. 1. Expenditure was reflected in certified FACE form on 29/08/2020. 2. Expenditure was recorded in general ledger on 20/08/2020.	Yes. Expenditure incurred in line with the approved budget.	No exceptions noted



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Total sample expenditures:	USD 198,160									
Total expenditures reported on FACE forms during period under spot check:	USD 374,300									
Percentage coverage:	53%									



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Annex 5. Bank Accounts Verification

Not applicable as no separate bank accounts are maintained for agency-granted funds and the expenditures are covered by UNDP through Direct Payments.



Annex 6. Findings and Recommendations

A. Observations relating to overall financial management practices, internal control environment and compliance

Observation description	Category of observation ¹	Risk rating ²	Recommendation	Priority ³	Due date for implementation	Management Response
No exceptions noted.						



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Note 1:

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

Note 2:

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 WP.

Note 3:

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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B. Observations relating to specific expenditures selected for testing

Sample expenditure description and voucher number	Sample expenditure amount reported and currency	Observation description	Category of observation	Risk rating	Recommendation	Priority	Due date for implementation	Management Response
No exceptions noted.								



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Note 1:

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)

Note 2:

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 WP.

Note 3:

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.