



**REPORT ON FINANCIAL SPOT CHECK FOR PROGRAMMES
IMPLEMENTED BY OFFICE OF THE PRIME MINISTER- AID
COORDINATION UNIT (ACU) AND FUNDED BY UNDP SOMALIA
COUNTRY OFFICE**

JANUARY 2020

Resident Representative
United Nations Development Programme
Somalia Country Office
UN Common Compound
Airport Road, Mogadishu Somalia.

Dear Sir,

Subject: Submission of the financial spot check for programmes implemented by Office of the Prime Minister Aid Coordination Unit (ACU) and funded by UNDP Somalia Country Office.

We are pleased to submit our financial spot check for programmes implemented by The Office of the Prime Minister, Aid Coordination Unit (ACU).

The report is divided into the following sections.

- | | |
|-----------|------------------------------|
| Section 1 | Report of factual findings |
| Section 2 | Executive summary |
| Section 3 | General procedures performed |
| Section 4 | Detailed factual findings |

We wish to express our appreciation to UNDP Somalia Country office for the opportunity accorded to us to provide our professional services.

We also wish to thank the management of the Office of the Prime Minister, Aid Coordination Unit (ACU) for their cooperation during this engagement.

Yours faithfully,



Certified Public Accountants (Kenya)

Nairobi, Kenya

16 January 2020

**REPORT ON FINANCIAL SPOT CHECK FOR PROGRAMMES IMPLEMENTED BY THE OFFICE OF
THE PRIME MINISTER AID COORDINATION UNIT (ACU) AND FUNDED BY UNDP SOMALIA
COUNTRY OFFICE**

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Resident Representative
United Nations Development Programme
Somalia Country Office
UN Common Compound
Airport Road, Mogadishu Somalia

Dear Sir

1 REPORT OF FACTUAL FINDINGS TO UNDP SOMALIA

In accordance with our contract dated 17 October 2019 that you agreed with us, we provide our financial spot check report for programmes implemented by The Office of the Prime Minister Aid Coordination Unit (ACU) and funded by UNDP Somalia Country Office. You requested certain procedures to be carried out on the expenditure incurred by ACU and reported to UNDP Somalia.

Objective

The objective of the assignment is to assess the accuracy of financial records for cash transfers to ACU, status of programme and whether there have been any significant changes to applicable internal controls as well as perform follow up of previous micro assessment and audit recommendations.

Standards and Ethics

Our engagement was undertaken in accordance with:

- International Standard on Related Services ('ISRS') 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by the International Federation of Accountants (IFAC); and
- The Code of Ethics for Professional Accountants issued by the International Ethics Standard Board of Accountants (IESBA code). Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Contracting Authority requires that the auditor also complies with the independence requirements of the Code of Ethics for Professional Accountants.

Procedures performed

The procedures performed have been determined solely by you and the procedures were performed to assist UNDP Somalia to independently verify whether the actual expenditure reported is in line with the project norms, budgets and appropriately supported by documents such as payment schedules, invoices, receipts etc. as well as to assess the accuracy of financial records for cash transfers to ACU, status of programme and whether there have been any significant changes to applicable internal controls.

We have performed the procedures agreed with you as indicated in the terms of reference with respect to the financial spot check for programmes implemented by The Office of the Prime Minister, Aid Coordination Unit (ACU and funded by UNDP Somalia Country Office.

Because the procedures performed by us did constitute neither an audit nor a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the accompanying report of factual findings.

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

1 REPORT OF FACTUAL FINDINGS TO UNDP SOMALIA (Continued)

Sources of Information

The report sets out the information provided to us by UNDP Somalia Country Office and in response to specific questions or as obtained and extracted from accounts and records.

Use of this Report

This is a special purpose and a confidential report. It is solely for the purpose outlined in the above objective and for your information and is not to be used for any other purpose or to be distributed to any other parties.

We look forward to discussing our report with you and would be pleased to provide any further information or assistance which may be required.

Yours faithfully,



Certified Public Accountants (Kenya)

Nairobi, Kenya

16 January 2020

REPORT ON FINANCIAL SPOT CHECK FOR PROGRAMMES IMPLEMENTED BY THE OFFICE OF THE PRIME MINISTER AID COORDINATION UNIT (ACU) AND FUNDED BY UNDP SOMALIA COUNTRY OFFICE

2 EXECUTIVE SUMMARY

2.1 Background

The objective of the Office of The Prime Minister - AID Coordination Unit is to achieve sustainable long-term results that have a transformative effect on the public sector in particular and on the Somalia society in general. It requires approaching the issue of capacity in different angles and to tackle it holistically.

The Strengthening Institutional Performance Project (SIP) project shall support the capacity development of the Federal Government of Somalia as well as the state of Puntland. The project aims to enhance performance in terms of efficiency and effectiveness of the partner government institutions through three key components of support aimed at overall gender mainstreamed institutional capacity development of the government institutions;

- Capacity injection, through the provision of short term “embedded” advisory positions;
- Civil service management, through the development of a comprehensive human resource management framework, as well as a training and professional development strategy; and
- Capacity gaps in priority institutions filled in placing staff and advisors in priority positions;
- Rationalised and updated Civil Service Management policy, framework, system, processes and guidelines developed;
- Improved training policy, facilities and plans proposed;
- Strategic guidelines developed for Government coordination, good governance, and strategic communication;
- Assessment, tools, and plan developed to mainstream gender;
- Guidance to undertake development planning, monitoring, and evaluation, aid coordination including reporting development; and
- Project management and implementation arrangement is established and ensures appropriate project implementation

Source: Signed letter of agreement between the Office of The Prime Minister - AID Coordination Unit and the UNDP Somalia Country Office.

2.2 Project background

The Aid Coordination Unit provides strategic advice, information and technical support to the Offices of the President and of the Prime Minister, different line ministries and government entities. It also provides support and strategic advice to the Parliament, Federal Member States (FMSs) and the Somali Cabinet to promote the effective utilization of aid resources towards peacebuilding, state-building and development results.

UNDP works closely with the Aid Coordination Unit (ACU) by providing both technical and financial support to equip it to facilitate Pillar Working Group (PWG) meetings between Federal Government States, Federal Member States and Somalia Development and Reconstruction Forum (SDRF) stakeholders.

Source: SIP Project completion report prepared and submitted by the Office of The Prime Minister AID Coordination Unit to UNDP Somalia programme on 31 January 2019

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3 GENERAL PROCEDURES PERFORMED

We have reported further below all the exceptions resulting from the verification procedures specified in our terms of reference for the financial spot check insofar as these procedures did apply to the selected expenditure item.

3.1 *Inquire of IP management whether there have been any changes to internal controls since the prior micro assessment/ audit from the current programme cycle. Document any changes identified.*

We inquired of the management of the Office of The Prime Minister AID Coordination Unit if there have been any changes to the internal controls since the audit conducted in April 2019 and the micro assessment conducted in August 2018 and as well as status of implementation of the recommendations.

We performed the following procedures:

- We obtained and reviewed the audit report for ACU during the programme cycle
- We inquired of the management and reviewed support documentation to support the response of the inquiries from management

All the recommendations have been implemented. Refer to 4.1 of our report.

3.2 *Program activities were conducted within the period of the Letter of Agreement*

We verified that the program activities were implemented within the Letter of Agreement duration of October 2018 to March 2019.

No factual findings have arisen from these procedures.

3.3 *Programme activities were completed and that all the expenses claimed were incurred during the implementation period*

We selected a sample of expenditure of \$103,431 out of the total expenses of \$145,699 relating to the project cycle reported in the FACE form.

We have verified for each sample expenditure selected the eligibility criteria as set out in our contract for financial spot check as set out below: -

- a) *Verify that documentation exists to support the expenditure in accordance with the IP's rules and procedures and agreements with the agency;*

We verified that the expenditure for a selected item was incurred, supported and pertains to the ACU UNDP Somalia project. For this purpose, we examined supporting documents (e.g. invoices, contracts) and proof of payment. We also examined proof of work done, goods received, or services rendered.

No factual findings have arisen from these procedures.

- b) *Verify that the activity related to the expenditure is in accordance with the work plan;*

We verified that the activity related to the expenditure was in accordance to the approved work plan for the project.

No factual findings have arisen from these procedures.

3. GENERAL PROCEDURES PERFORMED (CONTINUED)

3.3 *Programme activities were completed and that all the expenses claimed were incurred during the implementation period (continued)*

- c) *Verify that the expenditure has been reviewed and approved in accordance with the IP's rules and procedures and agreements with the agency;*

We verified that the expenditure for the selected item was reviewed and approved in accordance with the Office of the Prime Minister Aid Coordination Unit (ACU) rules and procedures.

No factual findings have arisen from these procedures.

- d) *Verify that the expenditure was reflected on a certified FACE form submitted to the agency;*

We verified that the expenditure incurred was reflected in the certified FACE forms submitted by Office of the Prime Minister Aid Coordination Unit (ACU) to UNDP Somalia.

We reconciled the FACE forms to the supporting Quick Books system schedules maintained by Office of the Prime Minister Aid Coordination Unit (ACU) for the project period.

No factual findings have arisen from these procedures.

- e) *Verify that the expenditure was reflected in the IP's accounting records and bank statement;*

We obtained the bank statements for the project.

We traced payments to the bank statement in the IPs designated UNDP bank account. We verified that the income received from UNDP was credited to the IP's dedicated bank account.

No factual findings have arisen from these procedures

- 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;*

We obtained and verified that the support documents for the expenditure incurred and reported in the FACE form have been invalidated by stamping "PAID from UNDP Grant".

No factual findings have arisen from these procedures.

- g) *Verify that the FACE form was submitted consistent with the periodicity-of-disbursement requirement in the HACT framework (within two weeks); and*

We obtained and verified the FACE forms submitted by ACU to UNDP Somalia and checked that they were submitted within two weeks of each FACE form period as per the periodicity of disbursement requirement of the HACT framework.

No factual findings have arisen from these procedures.

- h) *Verify the price paid for goods and services against United Nations agreed standard rates (if readily available)*

We sought the approved programme budgets for the projects and the itemised cost estimated and compared with the prices paid for the goods and service to ensure that they were in line with the approved budgets.

No factual findings have arisen from these procedures.

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4 DETAILED FACTUAL FINDINGS

4.1 Status of implementation of previous micro assessment and audit recommendation

From inquiry and review of the status of implementation of micro assessment and audit recommendations. There were no findings in the previous audit. All the micro assessment recommendations had been implemented. See the table below for details.

August 2018 micro assessment findings

Micro assessment findings	Recommendations	Status of implementation
Anti-Fraud policy and procedures. We noted the financial policy and procedures Manual includes anti-Fraud guidelines in Article 5.1 that states what constitutes Fraud, the agency responsibilities, Investigations, Legal actions against fraud and employee protection. However, the Anti-corruption bill is in the final hearing of the parliament and has not been passed yet.	We recommend that the Federal Government in general expedites the process of anti-Corruption finalization to ensure that government agencies perform their duties free of fraud and misappropriation.	Implemented The ACU has developed a Fraud and Corruption Prevention Policy
Programme management We noted that the ACU does not have a programme policy in place.	In order to ensure that the ACU is able to realise projects goal and resources are optimally used, the entity should come up with a programme policy.	Implemented The ACU has put in place a programme policy.
Donor funds are not implemented in the country system We noted that the support budget from UNDP is not incorporated in to the national budget prepared by the Ministry of finance for office of prime minster.	We recommend that donor funds are included as part of the national budget to make it easy for the government to plan properly the national priorities and to get maximum possible benefits from the donor Funds.	Not applicable ACU's budget support from donors is not predictable, this creates challenges in recording these funds on government budget and use the country systems.
Human Resource Management We noted the following weaknesses with regards to human resource management: <ul style="list-style-type: none"> Lack of complete staff files containing the following among other documents; Performance appraisal, leave details, and induction training among others. Staff training are not conducted, and the main staff of IP are not trained. i.e. Finance staff are not trained on HACT processes and application. 	We recommend that the entity should; <ul style="list-style-type: none"> maintain complete personnel files for all its employees which at minimum should include curriculum vitae, recruitment process, education and professional certificates, references, identification documents, employment contracts, appraisal forms, leave forms and disciplinary letters. 	Implemented <ul style="list-style-type: none"> Personnel files are complete as per the recommendations. We verified this with the ACU finance director Mohamed Hussein. Trainings are conducted but not regularly. Most training are conducted on donor fund management since the FGS does not currently have funded to pay for trainings. Deloitte has undertaken

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Micro assessment findings	Recommendations	Status of implementation
<ul style="list-style-type: none"> • There lacks evidence of staff back ground checks being conducted during recruitment • Project staff not hired by the civil service commission 	<ul style="list-style-type: none"> • Regular staff training should be conducted. This should be based on agreed weakness areas. • For new staff, back ground checks should be conducted. • We also recommend that project staff are hired by the Civil service commission to harmonize personnel procedures of the ACU. 	<p>the training in December 2019 and this shall be implemented from January 2020.</p> <ul style="list-style-type: none"> • Staff background checks are undertaken by Ministry of Internal Security and this is not shared with ACU. We shall follow up to get copies if possible. • Project staffs are not hired by the civil service commissions since this is part of the donor requirements. Additionally, the project staff are not civil servants but rather short term contract employees.
<p>Weaknesses in accounting systems</p> <p>ACU does not have a double entry accounting system.</p>	<p>We recommend that a double entry accounting system is installed and put into use for both the normal unit's operations and donor funded programs.</p>	<p>Implemented</p> <p>ACU has procured and put into use QuickBooks financial accounting system.</p>
<p>Procurement Law and practices.</p> <p>A review of the guidelines reveals the following weaknesses in the procurement law and practices.</p> <ul style="list-style-type: none"> • Requirements to request quotations, composition of a procurement committee, and number of members of the procurement committee, bid analysis and minutes of the committee are not included in the procurement section of the policy. Policy does not place the requirements to document justifications for single sourced supplies. • Lack of guidelines for prequalification of suppliers. • Lack of a mechanism to deal with procurement protests 	<p>We recommend that the missing guidelines are included to the manual and approved by the governing body of ACU.</p>	<p>Not applicable</p> <p>The missing guidelines have not been included in the manual. This is because the procurement law and guidelines can only be ratified be updated by the ministry of finance and the ACU does not have the mandate to do so.</p>

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Micro assessment findings	Recommendations	Status of implementation
<ul style="list-style-type: none"> • Lack of a database for active suppliers and requirements for conducting regular market surveys to assess shifts in prices and variety of products available on offer in the market. • There are no standard bidding documents in the guideline. • Procurement process of the ACU is not computerized and procurement reports are not prepared 		
<p>Inadequacies noted under information communication and technology</p> <p>ACU had no ICT policies and procedures a centralised back up system was not maintained.</p> <p>Every employee maintained back up independently.</p>	<p>We recommend that ACU should ensure that the necessary ICT policies and procedures formulated, and also data back-ups conducted on a regular basis and stored offsite.</p>	<p>Implemented</p> <p>The Unit has developed an ICT Policy and a centralized data base put in place</p>

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Annexes

Annex A: Spot Check Checklist

#	Activity	Performed by	Date
Preparation (to be done at least one week before the visit to the ACU)			
1	Review the findings and recommendation included in the micro assessment	Deloitte & Touche	7 December 2019
2	Review the programme document or work plan	Deloitte & Touche	7 December 2019
3	Review the latest programme visit and progress reports	Deloitte & Touche	7 December 2019
4	Select the FACE form for which the spot check will be performed	Deloitte & Touche	7 December 2019
5	Contact the IP Management to inform them of the spot check and agree on the date	UNDP Somalia	7 December 2019
6	Obtain from the IP the detailed transaction listing of actual programme expenditure supporting the FACE form	Deloitte & Touche	7 December 2019
7	Reconcile the total amount in the report to the amounts reported on the FACE form	Deloitte & Touche	7 December 2019
8	Select and document a sample and provide it to the IP	Deloitte & Touche	7 December 2019
9	Complete the spot check Background information in section B.	Deloitte & Touche	7 December 2019
Fieldwork (to be completed at the location where the ACU maintains its records)			
10	Conduct an interview with the IP management on changes to the internal controls and the implementation of the recommendations from the micro assessment and previous assurance activities.	Deloitte & Touche	8 December 2019
11	Document the results of the interview in the Internal Controls section	Deloitte & Touche	8 December 2019
12	Test the selected sample and document the test in the Test of Expenditures in section C	Deloitte & Touche	8 December 2019
13	Document any findings in Appendix D: Findings and recommendations	Deloitte & Touche	8 December 2019
14	Discuss the findings with the IP management and document their response	Deloitte & Touche	8 December 2019
15	Agree on corrective or remedial actions with the IP management and document them in Appendix D: Findings and Recommendations	Deloitte & Touche	8 December 2019
Discussion and follow-up (to be conducted immediately after the spot check visit is completed)			
15	Follow-up on any outstanding items	UNDP Somalia	TBD
16	Discuss the findings with the UNDP Programme officer responsible for the programme implementation and the HACT focal point	UNDP Somalia	TBD
17	Determine the priority of the recommendations and document them in Appendix D: Findings and Recommendations	UNDP Somalia	TBD
18	Complete the spot check documentation	UNDP Somalia	TBD
19	Determine on follow-up actions	UNDP Somalia	TBD
20	Determine if escalation is needed	UNDP Somalia	TBD
21	Adjust the HACT plan	UNDP Somalia	TBD

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Annex B: Spot Check Report

BACKGROUND INFORMATION	
Name of IP Organization:	Office of the Prime Minister and Aid Coordination Unit
Programme Title (section)	Somalia Capacity Development
AWP/PCA Reference:	LOA Award ID 00116132
Location where spot check took place	Villa Somalia, Mogadishu
ACU Contact person and position:	Muhumed Hussein- Director, General
Date(s) of Spot check:	7 to 8 December 2019
Period covered by FACE form(s) selected for spot check	October 2019 – March 2019
Total value of selected FACE form(s)	US\$ 145,699
IP staff whom the spot check team met and worked with during the spot check (names & titles)	Mariam Mohamed –Internal Auditor
Date of report	16 January 2020
INTERNAL CONTROLS	
<p>Inquire of IP management whether there have been any changes to internal controls since the prior micro assessment (or similar capacity assessment) from the current programme cycle.</p> <p>Inquire whether the high priority recommendations from the micro assessment (or similar capacity assessment) and previous assurance activities have been implemented.</p> <p><i>Document any changes identified</i></p>	<p><i>Changes in the organisation structure and key programme or finance management positions</i></p> <p>There have been no changes in the organisation structure or in key programme or finance management positions</p> <p><i>Changes to internal policies and procedures</i></p> <p>There have been no changes to internal policies and procedures.</p> <p><i>Changes to financial management processes</i></p> <p>There have been no changes to financial management processes</p> <p><i>Changes to the accounting and reporting systems</i></p> <p>There have been no changes to accounting and reporting systems</p> <p>Section 4.1 of the report</p>

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SUMMARY OF HIGH PRIORITY FINDINGS AND RECOMMENDATIONS FOR IP			
No	Finding	Recommendation	Agreed Action by IP and deadline
	N/A		

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UNDP FOLLOW-UP ACTIONS			
No	Follow up action	Responsible UNDP officer	Expected completion date
1			
2			
ANNEXES			
1	Expense Testing Worksheet		
2	Detailed findings and recommendations		
SIGNATURES OF SPOT CHECK TEAM MEMBERS			
Name and title		Signature	Date

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Annex C: Somalia Capacity Development

No	Payee	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? (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 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
1	Hotel Makkah Almukaramaha	<p>PWGA 031 : 6 Individuals (3 Hirshabele, 3 South West) 21 May 2019 : \$ 3,402</p> <p>PWGA 034 : 7 Individuals (3 Galmudug, 4 Hirshabele) 21 May 2019 : \$ 4,110.75</p> <p>PWGA 025 : 5 Individuals (3 Hirshabele, 2 South West) 21 May 2019 : \$ 2,551.50</p> <p>PWGA 022 : 6 Individuals (2 Puntland, 4 Hirshabele) 21 May 2019 : \$ 3,260.25</p> <p>PWGA 019 : 7 Individuals (4 Jubaland 16 nights, 3 Hirshabele 11 nights) 21 May 2019 : \$ 3,827.25</p>	23,105	<p>Yes reviewed.</p> <p>We reviewed the Hotel Accommodation framework running from 10 January 2019 to 31 December 2019 signed on 10/1/2019 by Muhudin Muse (Manager, Hotel Makkah Almukaramaha) and Mohamed Ali (Admin \$ Finance Officer, ACU)</p> <p>We reviewed 6 Request for Hotel Reservation Forms Prepared by Muhubo Wehlie(Administrative Assistant) and reviewed by Mohamed Shariff (Logistics Officer)</p> <p>We reviewed 6 Service Delivery Notes Prepared by Muhubo Wehlie(Administrative Assistant) and reviewed by Mohamed Shariff (Logistics Officer)</p> <p>Invoice no 100142016 dated 3/2/2019 : \$ 5,953.50</p> <p>Invoice no 100142024 dated 10/2/2019 : \$ 3,827.25</p> <p>Invoice no 100142032 dated 14/2/2019 : \$ 3,260.25</p> <p>Invoice no 100142039 dated 18/2/2019 : \$ 2,551.50</p> <p>Invoice no 100142059 dated 5/3/2019 : \$ 4,110.75</p> <p>Invoice no 100142052 dated 2/3/2019 : \$ 3,402</p> <p>We traced payment through cheque no 1857 dated 21/5/2019 of usd 5,953.50</p> <p>cheque no 1863 dated 21/5/2019 of usd 3,827.25</p> <p>cheque no 1870 dated 21/5/2019 of usd</p>	Yes.	The payment voucher was prepared by the Finance Assistant -Miski Abdi, reviewed by Faadumo Cumar - Finance Admin Officer and approved by ACU Director - Mohamed Hussein.	Yes	The supporting documents have not been stamped 'PAID by UNDP' and the PD number has not been indicated.	Yes	Expenditure incurred in line with the budget	None

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		<p>PWGA 016: 9 Individuals (3 Galmudug 15 nights , 3 Hirshabele 15 nights, 3 South West 12 nights) 21 May 2019 : \$ 5,953.50</p> <p>Being accommodation for officials from the Regional states attending PWG Meetings in Mogadishu</p>		<p>3,260.25 cheque no 128226 dated 21/5/2019 of usd 2,551.50 cheque no 128245 dated 21/5/2019 of usd 4,110.75 cheque no 128238 dated 21/5/2019 of usd 3,402</p> <p>Receipt voucher no 1256 dated 30/5/2019 of usd 5,953.50 Receipt voucher no 1257 dated 30/5/2019 of usd 3,827.25 Receipt voucher no 1255 dated 30/5/2019 of usd 3,260.20 Receipt voucher no 1258 dated 30/5/2019 of usd 2,551.50 Receipt voucher no 1253 dated 30/5/2019 of usd 4,110.75 Receipt voucher no 1252 dated 30/5/2019 of usd 3,402</p>							
2	Afrik Hotel	<p>PWGA 030 : 5 Individuals (3 Jubaland 12 nights, 2 Galmudug 8 nights) 22 February 2019 : \$ 2,520</p> <p>PWGA 033 : 5 Individuals (3 Jubaland 12 nights, 2 South West 8 nights) 22 February 2019 : \$ 2,520</p> <p>PWGA 039 : 7 Individuals (3 Hirshabele 15 nights, 2 Galmudug 8 nights, 2 South West 6 nights) 4 April 2019 : \$ 3,654</p> <p>PWGA 037 : 6 Individuals (2 Hirshabele 8 nights, 2 Galmudug 8 nights, 2 South West 6 nights) 4 April 2019 : \$ 2,772</p>	13,734	<p>Yes reviewed.</p> <p>We reviewed the Hotel accommodation framework running from 10 January 2019 to 31 December 2019 signed on 10/1/2019 by Ismail Mohamed (Manager, Hotel Afrik) and Mohamed Ali (Admin \$ Finance Officer, ACU)</p> <p>We reviewed 3 Request for Hotel Reservation Forms Prepared by Muhubo Wehlie(Administrative Assistant) and reviewed by Mohamed Shariff (Logistics Officer)</p> <p>We reviewed 3 Service Delivery Notes Prepared by Muhubo Wehlie(Administrative Assistant) and reviewed by Mohamed Shariff (Logistics Officer)</p> <p>Invoice no AHR008223 dated 13/4/2019 : \$ 3,654 Invoice no AHR008223 dated 4/3/2019 : \$ 2,520 Invoice no AHR008223 dated 28/2/2019 : \$ 2,520 Invoice no AHR008215 dated 4/4/2019 : \$ 2,772 Invoice no AHR008217 dated 13/2/2019 : \$ 2,268</p> <p>We traced payment through cheque no 128237 dated 21/5/2019 of usd 2,520 cheque no 128244 dated 21/5/2019 of usd</p>	Yes.	Yes.	Yes	No.	Yes	Yes.	None
				<p>Expenditure is in line with Activity 2.7 - Regional accommodati on for PWG 7</p>	<p>The payment voucher was prepared by the Finance Assistant -Miski Abdi, reviewed by Mohamed Ali - Finance Admin Officer and approved by ACU Director - Mohamed Hussein.</p>	<p>Payment for the expenditure was reflected in the FACE form as well as the IP accounting records and bank statement.</p>	<p>The supporting documents has not been stamped 'PAID by UNDP' and the PD number has not been indicated.</p>	<p>Traced the expenditure to QuickBooks for the months of January 2019 to June 2019 the Certified FACE form submitted to UNDP Somalia for the quarter January 2019 to June 2019</p>	<p>Expenditure incurred in line with the budget</p>		

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AND FUNDED BY UNDP SOMALIA COUNTRY OFFICE**

		PWGA 021 : 6 Individuals (3 Jubaland 9 nights, 3 South West 9 nights) 4 February 2019 : \$ 2,268 Being accommodation for officials from Regional states attending PWG 9 Human Rights & Gender meeting in Mogadishu		2,520 cheque no 128262 dated 21/5/2019 of usd 3,654 cheque no 128257 dated 18/7/2019 of usd 2,772 cheque no 1869 dated 21/5/2019 of usd 2,268 Receipt voucher no 1326 dated 21/7/2019 of usd 3,654 Receipt voucher no 31120 dated 30/5/2019 of usd 2,520 Receipt voucher no 31121 dated 30/5/2019 of usd 2,520 Receipt voucher no 1352 dated 21/7/2019 of usd 2,772 Receipt voucher no 31120 dated 30/5/2019 of usd 2,268							
3	Jazeera Palace Hotel	PWGA 026 : 10 Individuals (3 Puntland 12 nights, 2 Jubaland 9 nights ,2 Galmudug 7 nights, 2 Hirshabelle 8 nights , 1 South West 4 nights) 16 February 2019 : \$ 6,720 PWGA 032 : 6 Individuals (3 Puntland 9 nights, 1 Jubaland 3 nights ,1 Galmudug 2 nights, 2 , 1 South West 3 nights) 23 February 2019 : \$ 2,856 PWGA 029 : 7 Individuals (3 Puntland 12 nights, 1 Jubaland 4 nights ,2 Galmudug 8 nights, 1 South West 4 nights 21 February 2019 : \$ 4,704 PWGA 038 : 5 Individuals (3 Jubaland 13 nights ,1	46,032	Yes reviewed. We reviewed the Hotel accommodation framework running from 10 January 2019 to 31 December 2019 signed on 10/1/2019 by Mohamed Deeq (Manager, Jazeera Palace Hotel) and Mohamed Ali (Admin \$ Finance Officer, ACU) We reviewed 9 Request for Hotel Reservation Forms Prepared by Muhubo Wehlie(Administrative Assistant) and reviewed by Mohamed Shariff (Logistics Officer) We reviewed 9 Service Delivery Notes Prepared by Muhubo Wehlie(Administrative Assistant) and reviewed by Mohamed Shariff (Logistics Officer) Invoice no 0021481 dated 21/2/2019 : \$ 6,720 Invoice no 0021499 dated 4/3/2019 : \$ 2,856 Invoice no 0021493 dated 28/2/2019 : \$ 4,704 Invoice no 0021512 dated 15/4/2019 : \$ 5,880 Invoice no 0021533 dated 20/4/2019 : \$ 3,360 Invoice no 0021526 dated 18/4/2019 : \$ 2,352 Invoice no 0021459 dated 14/2/2019 : \$ 4,200 Invoice no 0021446 dated 10/2/2019 : \$ 5,544	Yes. Expenditure is in line with activity 3.1- Regional accommodati on for SDRF VIP AMISOM	Yes. The payment voucher was prepared by the Cashier -Miski Abdi, reviewed by Faadumo Cumar - Accountant and approved by Director Finance - Mohamed Hussein.	Yes Payment for the expenditure was reflected in the FACE form as well as the IP accounting records and bank statement.	No. The supporting documents has not been stamped 'PAID by UNDP' and the PD number has not been indicated.	Yes Traced the expenditure to QuickBooks for the months of January 2019 to June 2019 the Certified FACE form submitted to UNDP Somalia for the quarter January 2019 to June 2019	Yes. Expenditure incurred in line with the budget	None

REPORT ON FINANCIAL SPOT CHECK FOR PROGRAMMES IMPLEMENTED BY THE OFFICE OF THE PRIME MINISTER AID COORDINATION UNIT (ACU) AND FUNDED BY UNDP SOMALIA COUNTRY OFFICE

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**REPORT ON FINANCIAL SPOT CHECK FOR PROGRAMMES IMPLEMENTED BY THE OFFICE OF THE PRIME MINISTER AID COORDINATION UNIT (ACU)
AND FUNDED BY UNDP SOMALIA COUNTRY OFFICE**

		Jubaland 12 nights ,1 Galmudug 4 nights, 1 South West 4 nights) 13 February 2019 : \$ 5,376 Being accommodation for officials from Regional states attending PWG 9 Human Rights & Gender meeting in Mogadishu									
4	Daruro Air Travel & Logistics	PWGT 007 : 12 Individuals (4 Jubaland , 4 Galmudug , 4 Puntland) 24 January 2019 : \$ 3,520 PWGT 008 : 11 Individuals (4 South West , 4 Galmudug , 3 Puntland) 5 February 2019 : \$ 2,220 PWGT 009 : 12 Individuals (3 South West , 3 Galmudug , 3 Puntland, 3 Jubaland) 6 February 2019 : \$ 2,820 PWGT 013 : 15 Individuals (3 South West , 4 Galmudug , 4 Puntland, 4 Jubaland) 21 February 2019 : \$ 2,640 Being return air tickets for officials from Regional states attending PWG 9 Human Rights & Gender meeting in Mogadishu	11,200	Yes reviewed. We reviewed the Travel Service framework running from 10 January 2019 to 31 December 2019 signed on 10/1/2019 by Ismail Mohamed (Sales Manager,Daruro Air Travel & Logistics) and Mohamed Ali (Admin \$ Finance Officer, ACU) We reviewed 4 Regional Travel Request Forms Prepared by Mohamed Sharif (Logistics Officer) and approved by Abdinasir Mukhtar (Finance Officer) We reviewed 4 Service Delivery Notes Prepared by Muhubo Wehlie(Administrative Assistant) and reviewed by Mohamed Shariff (Logistics Officer) Invoice no 48192 dated 28/2/2019 : \$ 2,640 Invoice no 48162 dated 12/2/2019 : \$ 2,820 Invoice no 48155 dated 11/2/2019 : \$ 2,220 Invoice no 48142 dated 4/2/2019 : \$ 3,520 We traced payment through cheque no 128247 dated 21/5/2019 of usd 2,640 cheque no 1873 dated 21/5/2019 of usd 2,820 cheque no 1865 dated 21/5/2019 of usd 2,220 cheque no 1858 dated 21/5/2019 of usd 3,520 Receipt voucher no 13388 dated 30/5/2019 of usd 2,640 Receipt voucher no 13384 dated 30/5/2019 of usd 2,820	Yes. Expenditure is in line with activity 2.6- Regional travel for PWGT effective and efficient institutions	Yes. The payment voucher was prepared by the Cashier -Miski Abdi, reviewed by Faadumo Cumar - Accountant and approved by Director Finance Admi -Mohamed Hussein.	Yes Payment for the expenditure was reflected in the FACE form as well as the IP accounting records and bank statement.	No. The supporting documents have not been stamped 'PAID by UNDP' and the PD number has not been indicated.	Yes Traced the expenditure to QuickBooks for the months of January 2019 to June 2019 the Certified FACE form submitted to UNDP Somalia for the quarter January 2019 to June 2019	Yes. Expenditure incurred in line with the budget	None

**REPORT ON FINANCIAL SPOT CHECK FOR PROGRAMMES IMPLEMENTED BY THE OFFICE OF THE PRIME MINISTER AID COORDINATION UNIT (ACU)
AND FUNDED BY UNDP SOMALIA COUNTRY OFFICE**

				<p>Receipt voucher no 13383 dated 30/5/2019 of usd 2,220 Receipt voucher no 13382 dated 30/5/2019 of usd 3,520</p> <p>We reviewed air tickets from Transom, Blue Sky, Maandeeq Air and Juba Airways</p>							
5	Istar Catering Restaurant	<p>PWGT 008 : 140 Individuals 24 January 2019 : \$ 3,640</p> <p>PWGT 009 : 110 Individuals 5 February 2019 : \$ 2,860</p> <p>PWGT 013 : 110 Individuals 20 February 2019 : \$ 2,820</p> <p>Being refreshment & catering for officials from Regional states attending PWG 7 Social development meeting in Mogadishu</p>	9,360	<p>Yes reviewed.</p> <p>We reviewed the Catering Agreement framework running from 10 January 2019 to 31 December 2019 signed on 10/1/2019 by Haji Ali Hassan (Manager,Istar Catering Restaurant) and Mohamed Ali (Admin \$ Finance Officer, ACU) We reviewed 3 Regional Hospitality Request Forms Prepared by Mohamed Sharif (Logistics Officer) and approved by Abdinasir Mukhtar (Finance Officer) We reviewed 3 Service Delivery Notes Prepared by Muhubo Wehlie(Administrative Assistant) and reviewed by Mohamed Shariff (Logistics Officer) Invoice no 2301 dated 4/2/2019 : \$ 3,640 Invoice no 0402 dated 11/2/2019 : \$ 2,860 Invoice no 1902 dated 27/2/2019 : \$ 2,860</p> <p>We traced payment through cheque no 1859 dated 21/5/2019 of usd 3,640 cheque no 1866 dated 21/5/2019 of usd 2,860 cheque no 128239 dated 21/5/2019 of usd 2,860</p> <p>Receipt voucher no 333 dated 30/5/2019 of usd 3,640 Receipt voucher no 334 dated 30/5/2019 of usd 2,860 Receipt voucher no 338 dated 30/5/2019 of usd 2,860 Receipt voucher no 13382 dated 30/5/2019 of usd 3,520 We reviewed participants attendance sheet.</p>	Yes.	Yes.	Yes	No.	Yes	Expenditure incurred in line with the budget	None
Total sample expenditures:			103,431.25								
Total expenditures reported on FACE form:			145,699.00								
Percentage coverage			71%								