

United Nations Development Programme
“UNDP”

Auditors' Report and Management Letter

Project No. 46568 / Atlas Award No. 37756

Capacity Building and Mainstreaming of Sustainable
Land Management in Grenada (“the Project”)

1 January 2006 to 31 December 2011

AUDITORS' REPORT

The National Project Director and The Resident Representative

Certification for Statement of Expenditure – Combined Delivery Report (CDR)

We have audited the accompanying statement of expenditure (“the CDR”) of the award and project no. 46568 (Atlas award no. 37756), Capacity Building and Mainstreaming of Sustainable Land Management in Grenada (“the Project”), for the period 1 January 2006 to 31 December 2011.

Management’s Responsibility for the CDRs

Management is responsible for the preparation of the CDRs for Capacity Building and Mainstreaming of Sustainable Land Management in Grenada project and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

Auditors’ Responsibility

Our responsibility is to express an opinion on the CDRs based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the CDRs are free from material misstatement.

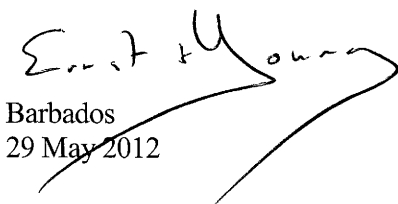
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the CDRs. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the CDRs, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project’s preparation of the CDRs in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the CDRs.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the attached statement of expenditure presents fairly, in all material respects, the expenditure of US\$416,462 incurred by the project Capacity Building and Mainstreaming of Sustainable Land Management in Grenada for the period 1 January 2006 to 31 December 2011 in accordance UNDP accounting requirements.

CHARTERED ACCOUNTANTS



Barbados
29 May 2012



P.O. Box 261, Bridgetown, BB11000
 Barbados, W.I.
 Street Address
 Worthing, Christ Church, BB15008
 Barbados, W.I.
 Tel: 246 430 3900
 246 426 9551
 Fax: 246 426 0472
 246 435 2079
 246 430 3879
 www.ey.com

UNDP Combined Delivery Report (CDR)
 as at 31 December 2011

Award No.	Project No.	Amount audited and certified (US\$)	Audit opinion	Total amount of qualification of audit opinion	Reason(s) for qualification of audit opinion and breakdown of NFI amount (US)	Observation(s) that had impact on qualification of audit opinion (list observation number(s) and page of audit report/management letter)
1	37756	46568	Unqualified	US\$ 416,462	N/A	N/A

Implementing Partner (IP)

Signature of IP Official: *J. Jany Noel*
 Name and title (print): JIFFANY NOEL
 Date: April 23, 2012

UNDP Country Office

Signature of UNDP Official: *[Signature]*
 Name and title (print): STEIN HANSEL, R.R.A.i.
 Date: 22/05/12

Government Auditors/Audit Firm

Signature of Audit firm Official: *[Signature]*
 Name and title (print): R. G. S. P. ERNST & YOUNG
 Date: 29/05/12

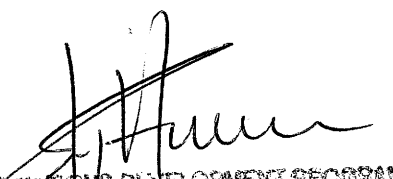
Stamp and Seal of audit firm:
 P.O. BOX 261
 BRIDGETOWN
 BARBADOS, W.I.

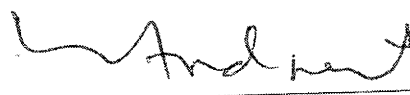
Business Unit: BRB10
 Period: Jan-Dec (2006)
 Selected Award Id: 00040959
 Selected Activity Code: ALL
 Selected Fund Code: 62000

Award Id : 00037756 PIMS 3130 LD: FSP LDC/SIDS TAR	Period : Jan-Dec (2006)
Project # : 00046568 PIMS 3412 LD PDF A:GRENADA CAP	Impl. Partner : 00194 Government of Grenada
	Location : Barbados

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
Activity : ACTIVITY 1 (DATA COLLECTION)					
Fund : 62000 (GEF Voluntary Contribution)					
71205 - Intl Consultants-Sht Term-Tech	0.00	10,561.90	0.00	0.00	10,561.90
Total for Fund 62000	0.00	10,561.90	0.00	0.00	10,561.90
Total for Activity ACTIVITY 1	0.00	10,561.90	0.00	0.00	10,561.90
Activity : ACTIVITY 2 (CONSULTATIVE WORKSHOP)					
Fund : 62000 (GEF Voluntary Contribution)					
71205 - Intl Consultants-Sht Term-Tech	0.00	4,000.00	0.00	0.00	4,000.00
Total for Fund 62000	0.00	4,000.00	0.00	0.00	4,000.00
Total for Activity ACTIVITY 2	0.00	4,000.00	0.00	0.00	4,000.00
Total for Project : 00046568	0.00	14,561.90	0.00	0.00	14,561.90

Award Total :	0.00	14,561.90	0.00	0.00	14,561.90
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 UNITED NATIONS DEVELOPMENT PROGRAMME
 P.O. BOX 625 L
 GEORGETOWN BARBADOS

Signed By :  Date : 10/08/07




Selection Criteria :

Business Unit: BRB10
 Period: Jan-Dec (2007)
 Selected Award Id: 00040959
 Selected Activity Code: ALL
 Selected Fund Code: 62000

Award Id :	Period :	Jan-Dec (2007)				
Project # :	Impl. Partner :	None				
	Location :					
		Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp

No Data found for the Selection Criteria


 UNITED NATIONS DEVELOPMENT PROGRAMME
 P.O. BOX 328 L
 GEORGETOWN BARBADOS

Combined Delivery Report by Activity With Encumbrance



UNDP UN Development Programme
Report ID: ungl143b


Page 1 of 1
Run Time: 24-01-2012 21:01:26

Selection Criteria :

Business Unit: BRB10
Period: Jan-Dec (2008)
Selected Award Id: 00040959
Selected Activity Code: ALL
Selected Fund Code: 62000

Award Id :	Period :	Jan-Dec (2008)			
Project # :	Impl. Partner :	None			
	Location :				
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp

No Data found for the Selection Criteria



SECRETARY GENERAL
UNITED NATIONS DEVELOPMENT PROGRAMME
BRISTOL, ENGLAND

Combined Delivery Report by Activity With Encumbrance

UN Development Programme
 Report ID: ungl143b

Page 1 of 2
 Run Time: 13-02-2012 17:02:29

Selection Criteria :

Business Unit: BRB10
 Period: Jan-Dec (2009)
 Selected Award Id: 00040959
 Selected Activity Code: ALL
 Selected Fund Code: ALL

Award Id: 00037756 PIMS.3130 LD:FSP.LDC/SIDS.TAR	Period:	Jan-Dec (2009)
Project #: 00046568 SUSTAINABLE LAND MANAGEMENT	Impl. Partner:	00194 Government of Grenada
	Location:	Barbados

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
Activity : ACTIVITY10(10 RESMOB IMPLEMENTATION)					
Fund : 62000 (GEF Voluntary Contribution)					
71305 - Local Consult.-Sht Term-Tech	10,000.00	19.96	0.00	0.00	10,019.96
72115 - Svc Co-Natural Resources & Env	0.00	548.61	0.00	0.00	548.61
72505 - Stationery & other Office Supp	0.00	95.19	0.00	0.00	95.19
73107 - Rent - Meeting Rooms	0.00	430.10	0.00	0.00	430.10
74120 - Capacity Assessment	0.00	1,936.91	0.00	0.00	1,936.91
Total for Fund 62000	10,000.00	3,030.77	0.00	0.00	13,030.77
Total for Activity ACTIVITY10	10,000.00	3,030.77	0.00	0.00	13,030.77
Activity : ACTIVITY11(11 APAPT. MANAGE &M&E)					
Fund : 62000 (GEF Voluntary Contribution)					
71205 - Intl Consultants-Sht Term-Tech	0.00	1,059.95	0.00	0.00	1,059.95
72105 - Svc Co-Construction & Engineer	0.00	17.12	0.00	0.00	17.12
Total for Fund 62000	0.00	1,077.07	0.00	0.00	1,077.07
Total for Activity ACTIVITY11	0.00	1,077.07	0.00	0.00	1,077.07
Activity : ACTIVITY12(12 PROJECT MANAGE. UNIT)					
Fund : 62000 (GEF Voluntary Contribution)					
71405 - Service Contracts-Individuals	0.00	1,249.87	0.00	0.00	1,249.87
71605 - Travel Tickets-International	0.00	245.10	0.00	0.00	245.10
71615 - Daily Subsistence Allow-Intl	0.00	792.00	0.00	0.00	792.00
Total for Fund 62000	0.00	2,286.97	0.00	0.00	2,286.97
Total for Activity ACTIVITY12	0.00	2,286.97	0.00	0.00	2,286.97
Activity : ACTIVITY13(13 CONTRACTUAL SERVICES)					
Fund : 62000 (GEF Voluntary Contribution)					
71605 - Travel Tickets-International	0.00	292.29	0.00	0.00	292.29
Total for Fund 62000	0.00	292.29	0.00	0.00	292.29
Total for Activity ACTIVITY13	0.00	292.29	0.00	0.00	292.29
Activity : ACTIVITY7 (07 NAT. DEVE. POLICIES FOR SLM)					
Fund : 62000 (GEF Voluntary Contribution)					

Combined Delivery Report by Activity With Encumbrance

UN Development Programme
 Report ID: ungl143b

Page 2 of 2
 Run Time: 13-02-2012 17:02:30

ward id :	00037756 PIMS 3130 LD: FSP LDC/SIDS TAR	Period :	Jan-Dec (2009)		
Project # :	00046568 SUSTAINABLE LAND MANAGEMENT	Impl. Partner :	00194 Government of Grenada		
		Location :	Barbados		
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
71210 - Intl Consultants-Sht Term-Supp	0.00	19,094.18	0.00	0.00	19,094.18
71305 - Local Consult.-Sht Term-Tech	0.00	10,562.88	0.00	0.00	10,562.88
71310 - Local Consult.-Short Term-Supp	0.00	3,340.35	0.00	0.00	3,340.35
71405 - Service Contracts-Individuals	0.00	3,520.96	0.00	0.00	3,520.96
72105 - Svc Co-Construction & Engineer	0.00	6,000.00	0.00	0.00	6,000.00
72115 - Svc Co-Natural Resources & Env	0.00	14,000.00	0.00	0.00	14,000.00
Total for Fund 62000	0.00	56,518.37	0.00	0.00	56,518.37
Total for Activity ACTIVITY7	0.00	56,518.37	0.00	0.00	56,518.37
Activity : ACTIVITY8 (08 IND&INST CAPS. FOR SLM)					
Fund : 62000 (GEF Voluntary Contribution)					
71615 - Daily Subsistence Allow-Intl	0.00	348.26	0.00	0.00	348.26
72515 - Print Media	0.00	4,745.12	0.00	0.00	4,745.12
Total for Fund 62000	0.00	5,093.38	0.00	0.00	5,093.38
Total for Activity ACTIVITY8	0.00	5,093.38	0.00	0.00	5,093.38
Total for Project : 00046568	10,000.00	68,298.85	0.00	0.00	78,298.85
ward Total :	10,000.00	68,298.85	0.00	0.00	78,298.85

[Handwritten Signature]
 UNITED NATIONS DEVELOPMENT PROGRAMME
 BARBADOS

Signed By : *[Handwritten Signature]*

Date : February 22, 2012

Combined Delivery Report by Activity With Encumbrance

UN Development Programme
 Report ID: ungl143b

Page 1 of 3
 Run Time: 13-02-2012 17:02:12

Selection Criteria :

Business Unit: BRB10
 Period: Jan-Dec (2010)
 Selected Award Id: 00040959
 Selected Activity Code: ALL
 Selected Fund Code: ALL

Project #:	Project Name:	Period:	Impl. Partner:	Location:	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp																																																																																																																																																																								
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UNIT)</p> <p>Fund : 62000 (GEF Voluntary Contribution)</p> <table border="1"> <thead> <tr> <th></th> <th>Govt Disb</th> <th>UNDP Disb</th> <th>UN Agencies</th> <th>Encumbrance</th> <th>Total Exp</th> </tr> </thead> <tbody> <tr> <td>71405 - Service Contracts-Individuals</td> <td>0.00</td> <td>39,322.70</td> <td>0.00</td> <td>0.00</td> <td>39,322.70</td> </tr> <tr> <td>Total for Fund 62000</td> <td>0.00</td> <td>39,322.70</td> <td>0.00</td> <td>0.00</td> <td>39,322.70</td> </tr> <tr> <td>Total for Activity ACTIVITY12</td> <td>0.00</td> <td>39,322.70</td> <td>0.00</td> <td>0.00</td> <td>39,322.70</td> </tr> </tbody> </table> <p>Activity : ACTIVITY4 (LOCAL CONS (UNDPTRAC))</p> <p>Fund : 04000 (TRAC (Lines 1.1.1 and 1.1.2))</p> <table border="1"> <thead> <tr> <th></th> <th>Govt Disb</th> <th>UNDP Disb</th> <th>UN Agencies</th> <th>Encumbrance</th> <th>Total Exp</th> </tr> </thead> <tbody> <tr> <td>71305 - Local Consult.-Sht Term-Tech</td> <td>0.00</td> <td>2,885.22</td> <td>0.00</td> <td>0.00</td> <td>2,885.22</td> </tr> <tr> <td>71605 - Travel Tickets-International</td> <td>0.00</td> <td>940.16</td> <td>0.00</td> <td>0.00</td> <td>940.16</td> </tr> <tr> <td>71615 - Daily Subsistence Allow-Intl</td> <td>0.00</td> <td>2,394.54</td> <td>0.00</td> <td>0.00</td> <td>2,394.54</td> </tr> <tr> <td>71620 - Daily Subsistence Allow-Local</td> <td>0.00</td> <td>1,500.80</td> <td>0.00</td> <td>0.00</td> <td>1,500.80</td> </tr> <tr> <td>74525 - Sundry</td> <td>0.00</td> <td>719.12</td> <td>0.00</td> <td>0.00</td> <td>719.12</td> </tr> <tr> <td>Total for Fund 04000</td> <td>0.00</td> <td>8,439.84</td> <td>0.00</td> <td>0.00</td> <td>8,439.84</td> </tr> </tbody> </table> <p>Fund : 62000 (GEF Voluntary Contribution)</p> <table border="1"> <thead> <tr> <th></th> <th>Govt Disb</th> <th>UNDP Disb</th> <th>UN Agencies</th> <th>Encumbrance</th> <th>Total Exp</th> </tr> </thead> <tbody> <tr> <td>71615 - Daily Subsistence Allow-Intl</td> <td>0.00</td> <td>640.00</td> <td>0.00</td> <td>0.00</td> <td>640.00</td> </tr> <tr> <td>74525 - Sundry</td> <td>0.00</td> <td>222.22</td> <td>0.00</td> <td>0.00</td> <td>222.22</td> </tr> </tbody> </table>											Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp	74120 - Capacity Assessment	0.00	- 73.85	0.00	0.00	- 73.85	Total for Fund 62000	0.00	- 73.85	0.00	0.00	- 73.85	Total for Activity ACTIVITY10	0.00	- 73.85	0.00	0.00	- 73.85		Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp	71205 - Intl Consultants-Sht Term-Tech	0.00	- 76.00	0.00	0.00	- 76.00	71210 - Intl Consultants-Sht Term-Supp	0.00	1,610.00	0.00	0.00	1,610.00	71305 - Local Consult.-Sht Term-Tech	0.00	3,696.59	0.00	0.00	3,696.59	71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00	0.00	72105 - Svc Co-Construction & Engineer	0.00	440.49	0.00	0.00	440.49	72115 - Svc Co-Natural Resources & Env	0.00	1,565.94	0.00	0.00	1,565.94	74120 - Capacity Assessment	0.00	1,907.04	0.00	0.00	1,907.04	Total for Fund 62000	0.00	9,144.06	0.00	0.00	9,144.06	Total for Activity ACTIVITY11	0.00	9,144.06	0.00	0.00	9,144.06		Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp	71405 - Service Contracts-Individuals	0.00	39,322.70	0.00	0.00	39,322.70	Total for Fund 62000	0.00	39,322.70	0.00	0.00	39,322.70	Total for Activity ACTIVITY12	0.00	39,322.70	0.00	0.00	39,322.70		Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp	71305 - Local Consult.-Sht Term-Tech	0.00	2,885.22	0.00	0.00	2,885.22	71605 - Travel Tickets-International	0.00	940.16	0.00	0.00	940.16	71615 - Daily Subsistence Allow-Intl	0.00	2,394.54	0.00	0.00	2,394.54	71620 - Daily Subsistence Allow-Local	0.00	1,500.80	0.00	0.00	1,500.80	74525 - Sundry	0.00	719.12	0.00	0.00	719.12	Total for Fund 04000	0.00	8,439.84	0.00	0.00	8,439.84		Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp	71615 - Daily Subsistence Allow-Intl	0.00	640.00	0.00	0.00	640.00	74525 - Sundry	0.00	222.22	0.00	0.00	222.22
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71305 - Local Consult.-Sht Term-Tech	0.00	2,885.22	0.00	0.00	2,885.22																																																																																																																																																																												
71605 - Travel Tickets-International	0.00	940.16	0.00	0.00	940.16																																																																																																																																																																												
71615 - Daily Subsistence Allow-Intl	0.00	2,394.54	0.00	0.00	2,394.54																																																																																																																																																																												
71620 - Daily Subsistence Allow-Local	0.00	1,500.80	0.00	0.00	1,500.80																																																																																																																																																																												
74525 - Sundry	0.00	719.12	0.00	0.00	719.12																																																																																																																																																																												
Total for Fund 04000	0.00	8,439.84	0.00	0.00	8,439.84																																																																																																																																																																												
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp																																																																																																																																																																												
71615 - Daily Subsistence Allow-Intl	0.00	640.00	0.00	0.00	640.00																																																																																																																																																																												
74525 - Sundry	0.00	222.22	0.00	0.00	222.22																																																																																																																																																																												

Combined Delivery Report by Activity With Encumbrance

UN Development Programme
 Report ID: ungl143b

Page 2 of 3
 Run Time: 13-02-2012 17:02:12

ward Id : 00037756 PIMS 3130 LD: FSP LDC/SIDS TAR	Period :	Jan-Dec (2010)
Project # : 00046568 SUSTAINABLE LAND MANAGEMENT	Impl. Partner :	00194 Government of Grenada
	Location :	Barbados

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
Total for Fund 62000	0.00	862.22	0.00	0.00	862.22
Total for Activity ACTIVITY4	0.00	9,302.06	0.00	0.00	9,302.06
Activity : ACTIVITY7 (07 NAT. DEVE. POLICIES FOR SLM)					
Fund : 62000 (GEF Voluntary Contribution)					
72105 - Svc Co-Construction & Engineer	0.00	30.75	0.00	0.00	30.75
72115 - Svc Co-Natural Resources & Env	0.00	100.70	0.00	0.00	100.70
72505 - Stationery & other Office Supp	0.00	289.58	0.00	0.00	289.58
Total for Fund 62000	0.00	421.03	0.00	0.00	421.03
Total for Activity ACTIVITY7	0.00	421.03	0.00	0.00	421.03
Activity : ACTIVITY8 (08 IND&INST CAPS. FOR SLM)					
Fund : 62000 (GEF Voluntary Contribution)					
71205 - Intl Consultants-Sht Term-Tech	0.00	11,170.78	0.00	0.00	11,170.78
71305 - Local Consult.-Sht Term-Tech	0.00	3,776.02	0.00	0.00	3,776.02
71310 - Local Consult.-Short Term-Supp	0.00	1,565.43	0.00	0.00	1,565.43
72105 - Svc Co-Construction & Engineer	0.00	2,112.50	0.00	0.00	2,112.50
72115 - Svc Co-Natural Resources & Env	0.00	16,213.45	0.00	0.00	16,213.45
72120 - Svc Co-Trade and Business Serv	0.00	2,862.22	0.00	0.00	2,862.22
72165 - Svc Co-Social Svcs. Social Sci	0.00	10,394.45	0.00	0.00	10,394.45
72505 - Stationery & other Office Supp	0.00	1,027.86	0.00	0.00	1,027.86
72515 - Print Media	0.00	44.94	0.00	0.00	44.94
73105 - Rent	0.00	266.28	0.00	0.00	266.28
74105 - Management and Reporting Svcs	0.00	1,645.29	0.00	0.00	1,645.29
74120 - Capacity Assessment	0.00	1,813.88	0.00	0.00	1,813.88
74205 - Audio Visual Productions	0.00	230.69	0.00	0.00	230.69
74215 - Promotional Materials and Dist	0.00	64.82	0.00	0.00	64.82
76135 - Realized Gain	0.00	-150.83	0.00	0.00	-150.83
Total for Fund 62000	0.00	53,037.78	0.00	0.00	53,037.78
Total for Activity ACTIVITY8	0.00	53,037.78	0.00	0.00	53,037.78
Activity : ACTIVITY9 (09 DEV.KNOW.MANAGE.FOR SLM)					
Fund : 62000 (GEF Voluntary Contribution)					
71205 - Intl Consultants-Sht Term-Tech	0.00	7,456.40	0.00	0.00	7,456.40
71305 - Local Consult.-Sht Term-Tech	0.00	2,612.96	0.00	0.00	2,612.96
71310 - Local Consult.-Short Term-Supp	0.00	4,889.21	0.00	0.00	4,889.21
72105 - Svc Co-Construction & Engineer	0.00	74.97	0.00	0.00	74.97
72115 - Svc Co-Natural Resources & Env	0.00	7,122.56	0.00	0.00	7,122.56
74120 - Capacity Assessment	0.00	637.96	0.00	0.00	637.96
Total for Fund 62000	0.00	22,794.06	0.00	0.00	22,794.06
Total for Activity ACTIVITY9	0.00	22,794.06	0.00	0.00	22,794.06

Combined Delivery Report by Activity With Encumbrance

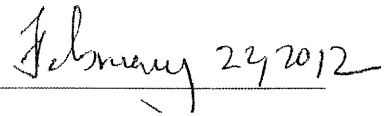
UN Development Programme
 Report ID: ungl143b

Page 3 of 3
 Run Time: 13-02-2012 17:02:12

ward Id : 00037756 PIMS 3130 LD: FSP LDC/SIDS-TAR	Period :	Jan-Dec (2010)			
Project #: 00046568 SUSTAINABLE LAND MANAGEMENT	Impl. Partner :	00194 Government of Grenada			
	Location :	Barbados			
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
total for Project : 00046568	0.00	133,947.84	0.00	0.00	133,947.84
ward Total :	0.00	133,947.84	0.00	0.00	133,947.84


 UNITED NATIONS DEVELOPMENT PROGRAMME
 P.O. BOX 625 U
 BRIDGETOWN BARBADOS

Signed By : 

Date : 

Combined Delivery Report By Project



UN Development Programme
Report ID: ungl143p

Page 1 of 2
Run Time: 19-03-2012 17:03:17

Selection Criteria:

Business Unit : BRB10
Period : Jan-Dec (2011)
Selected Award Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Projects : 00046568

Award Id : 00037756	P.M.S. 3130	LD: FSP/DC/SIDS/TAR	Period : Jan-Dec (2011)		
Project #: 00046568	SUSTAINABLE LAND MANAGEMENT	Imp/Partner : 00194 Government of Grenada	Location : Barbados		
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp

Dept: 50301 (Grenada - Cty Pgmm)

Fund : 62000 (GEF Voluntary Contribution)

71205 - Intl Consultants-Short Term-Tech	0.00	20,998.41	0.00	0.00	20,998.41
71305 - Local Consult.-Short Term-Tech	0.00	43,574.99	0.00	0.00	43,574.99
71310 - Local Consult.-Short Term-Supp	0.00	2,460.00	0.00	0.00	2,460.00
71405 - Service Contracts-Individuals	0.00	9,901.85	0.00	0.00	9,901.85
71605 - Travel Tickets-International	0.00	3,402.41	0.00	0.00	3,402.41
71615 - Daily Subsistence Allow-Intl	0.00	2,392.37	0.00	0.00	2,392.37
71635 - Travel - Other	0.00	728.24	0.00	0.00	728.24
72105 - Svc Co-Construction & Engineer	0.00	7,848.99	0.00	0.00	7,848.99
72115 - Svc Co-Natural Resources & Env	0.00	56,779.98	0.00	0.00	56,779.98
72405 - Acquisition of Communic Equip	0.00	5,108.01	0.00	5,033.33	10,141.34
72505 - Stationery & other Office Supp	0.00	10,868.36	0.00	0.00	10,868.36
72805 - Acquis of Computer Hardware	0.00	959.26	0.00	5,470.37	6,429.63
73105 - Rent	0.00	181.02	0.00	0.00	181.02
73305 - Maint & Licensing of Hardware	0.00	362.04	0.00	0.00	362.04
74105 - Managment and Reporting Srvs	0.00	5,134.28	0.00	0.00	5,134.28
74205 - Audio Visual Productions	0.00	15,386.48	0.00	0.00	15,386.48
74225 - Other Media Costs	0.00	3,466.67	0.00	0.00	3,466.67
Total for Fund 62000	0.00	189,653.36	0.00	10,503.70	200,157.06
Total for Dept : 50301	0.00	189,653.36	0.00	10,503.70	200,157.06
Total for Project : 00046568	0.00	189,653.36	0.00	0.00	200,157.06

Award Total	0.00	189,653.36	0.00	0.00	200,157.06
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UNITED NATIONS DEVELOPMENT PROGRAMME
P.O. BOX 6224
BRIDGETOWN BARBADOS

Signed By :

Date :

March 22, 2012



Combined Delivery Report By Project

UN Development Programme
Report ID: ungl143p

Page 1 of 2
Run Time: 19-03-2012 17:03:17

Selection Criteria :

Business Unit : BRB10
Period : Jan-Dec (2011)
Selected Award Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Projects : 00046568

Table with 3 columns: Award Id, Project #, and Period/Impl. Partner/Location. Row 1: 00037756 PIMS 3130 LD: FSP LDC/SIDS TAR, Jan-Dec (2011). Row 2: 00046568 SUSTAINABLE LAND MANAGEMENT, 00194 Government of Grenada Barbados.

Summary table with 6 columns: Govt Disb, UNDP Disb, UN Agencies, Encumbrance, Total Exp.

Dept: 50301 (Grenada - Cty Pgmm)

Fund : 62000 (GEF Voluntary Contribution)

Main data table with 6 columns: Description, Govt Disb, UNDP Disb, UN Agencies, Encumbrance, Total Exp. Lists various project activities like 'Intl Consultants-Sht Term-Tech' and 'Local Consult.-Sht Term-Tech'.

Summary table with 6 columns: Description, Govt Disb, UNDP Disb, UN Agencies, Encumbrance, Total Exp. Includes 'Total for Fund 62000', 'Total for Dept : 50301', and 'Total for Project : 00046568'.

Award Total summary row with 6 columns: Description, Govt Disb, UNDP Disb, UN Agencies, Encumbrance, Total Exp. Values: 0.00, 189,653.36, 0.00, 0.00, 200,157.06.

Signed By : _____ Date : _____

AUDITORS' REPORT

The National Project Director and The Resident Representative

Certification for Statement of Assets

We have audited the accompanying statement of assets ("the statement") of the award and project no. 46568 (Atlas award no. 37756), Capacity Building and Mainstreaming of Sustainable Land Management in Grenada ("the Project"), as at 31 December 2011.

Management's Responsibility for the Statement of Assets

Management is responsible for the preparation of the statement of assets for Capacity Building and Mainstreaming of Sustainable Land Management in Grenada project and for such internal control as management determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the statement of assets based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

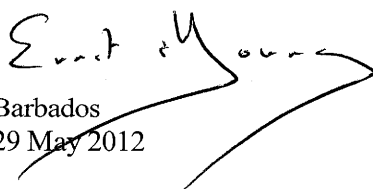
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion

Opinion

In our opinion, the attached statement of assets presents fairly, in all material respects, the balance of inventory of the project Capacity Building and Mainstreaming of Sustainable Land Management in Grenada amounting to US\$19,376 as at 31 December 2011 in accordance with UNDP requirements.

CHARTERED ACCOUNTANTS



Barbados
29 May 2012



P.O. Box 261, Bridgetown, BB11000
Barbados, W.I.

Street Address
Worthing, Christ Church, BB15008
Barbados, W.I.

Tel: 246 430 3900
Fax: 246 426 9551
246 426 0472
246 435 2079
246 430 3879
www.ey.com

Statement of assets and equipment		Audit Opinion - Statement of Assets and Equipment	Total amount of qualification on the Statement of assets and equipment (US\$)
Award No.	Project No.		
37756	46568	Unqualified	N/A
Value of Assets and equipment as at 31 December 2011 (cumulative from project start date) (US\$)			
	US\$19,376		

Implementing Partner (IP)

Signature of IP Official: *Tiffany Noel*
Name and title (print): TIFFANY NOEL
Date: April 23, 2012

UNDP Country Office

Signature of UNDP Official: *Steen Hansen*
Name and title (print): STEEN HANSEN, RRAI
Date: 24/05/12

Government Auditors/Audit Firm

Signature of Audit firm Official: *R. G. Young*
Name and title (print): R. G. YOUNG
Date: 29/05/12
Stamp and Seal of audit firm: ERNST & YOUNG
FILL BOX 261

BRIDGETOWN
BARBADOS, W.I.

Statement of Assets and Equipment
as at 31st December 2011

PROJECT No.	FUND	Date Purchased	ITEM DESCRIPTION	CONDITION	ITEM LOCATION	US\$ VALUE	Verified by: BY
Project 000-46588	GEF	22-Jul-11	2 Dell Precision T3500 Computers and Dell P22210 22" monitors	good working condition	Land Use Department, Ministry of Agriculture	\$5,982.59	
	GEF	7-Oct-11	1 Poweredge T310 Chassis Server and LG 19" monitor	good working condition	Land Use Department, Ministry of Agriculture	\$3,033.62	
	GEF	6-Jun-11	Feature Analyst for ArcGIS software	operational	Land Use Department, Ministry of Agriculture	\$2,000.00	
	GEF	17-Nov-09	6 Nikon P8000 & 1 Ricoh 500ISE GPS cameras	good working condition	1 P8000 in Ministry of Agriculture, Carnaobou; Others in SLM Office	\$4,700.12	
	GEF	13-Aug-10	1 Melamine Dry Erase Easel	good working condition	SLM Office	\$238.21	
	GEF	constructed in Dec. 2010	Demo Waterharvesting Unit	good working condition	Ludbur, St. Andrew	\$ 3,411.12	
			TOTAL VALUE			\$19,378.66	

Signature of IP Official: _____

Name and title (print): _____


Date: _____

Stamp and Seal of audit firm: _____

Signature of UNDP Official: _____

Name and title (print): _____

Date: _____


 Name and title (print): Diane Roberts
 Date: 5 April 2012

Statement of Assets and Equipment
as at 31st December 2011

PROJECT No.	FUND	Date Purchased	ITEM DESCRIPTION	CONDITION	ITEM LOCATION	US\$ VALUE	Verified by EY
Project 00046568	GEF	22-Jul-11	2 Dell Precision T3500 Computers and Dell P22210 22" monitors	good working condition	Land Use Department, Ministry of Agriculture	\$5,992.59	
	GEF	7-Oct-11	1 Poweredge T310 Chassis Server and LG 19" monitor	good working condition	Land Use Department, Ministry of Agriculture	\$3,033.62	
	GEF	6-Jun-11	Feature Analyst for ArcGIS software	operational	Land Use Department, Ministry of Agriculture	\$2,000.00	
	GEF	17-Nov-09	6 Nikon P6000 & 1 Ricoh 500SE GPS cameras	good working condition	1 P6000 in Ministry of Agriculture, Carriacou;	\$4,700.12	
	GEF	13-Aug-10	1 Melamine Dry Erase Easel	good working condition	Others in SLM Office	\$238.21	
	GEF	constructed in Dec. 2010	Demo Waterharvesting Unit	good working condition	SLM Office Ludbur, St. Andrew	\$ 3,411.12	
TOTAL VALUE						\$19,375.66	

Signature of IP Official: _____

Name and title (print): _____

Date: _____

Signature of UNDP Official: *[Signature]*

Name and title (print): *SEN HANSEN, R.R.A.*

Date: *22/05/12*

Signature of Audit firm Official: *[Signature]*

Name and title (print): *R.G. ERNST & YOUNG*

Date: *29/05/12*

Stamp and Seal of audit firm: BRIDGETOWN
BARBADOS, W.I.

RAG/JW/aw

gc

29 May 2012

Mr. Timothy Antoine
Permanent Secretary
Ministry of Finance,
St. George's
Grenada

Dear Mr. Antoine:

Audit of UNDP Project # 46568 (Atlas award no. 37756) - Capacity Building and Mainstreaming of Sustainable Land Management in Grenada ("the Project")

We thank you for your co-operation and co-ordination during our visit to your offices during the period 4 April 2012 to 5 April 2012 and your facilitation of meetings with the respective personnel responsible for implementation of the above project.

We take this opportunity to remind you that the responsibility for establishing and maintaining adequate controls to safeguard the assets of the Project and to ensure that accounting records are accurate and reliable, rests with management, and that our audit procedures are designed primarily with a view to expressing an opinion on the CDR. Our audit is not primarily directed towards the discovery of weaknesses, the detection of fraud or other irregularities, and therefore should not be relied upon to show that there are no other weaknesses existing, or that areas require attention. Accordingly, the comments in this report deal only with the principal matters which came to our attention during the course of our normal audit work and do not attempt to indicate all possible improvements which a special review might discover.

This report is intended solely for the information and use of the Board of Directors, management and others within the organization. It should not be disclosed to a third party without our prior consent, nor will we accept responsibility whatsoever in respect of its contents to any other person.

Yours truly



CHARTERED ACCOUNTANT

Background

The agreement for the project is between the Government of Grenada and the United Nations Development Programme which sets out the conditions and expectations of parties. The long-term goal of the Project is to achieve “The Agricultural, forest and other terrestrial land uses of Grenada to promote sustainable, productive systems that maintain ecosystem productivity and ecological functions while contributing directly to the environmental, economic and social well-being of the country.

The project’s objective is to strengthen capacities for sustainable land management within appropriate government, private sector and civil society institutions / user groups and mainstream sustainable land management (SLM) principles and practices into long - term development planning.

The key outcomes of the Project in assisting Grenada to implement the SLM system are as follows:

1. SLM mainstreamed into national development policies, plans and regulatory frameworks.
2. Individual and institutional capacities for SLM developed.
3. Capacities for knowledge management in support of SLM developed.
4. Investment planning and resource mobilization for implementation of SLM interventions elaborated.
5. Adaptive management and learning.

Review of Project Progress

We reviewed the annual work plan and annual financial reports and requests for direct payments and assessed in terms of their timeliness and their compliance with the project document. In our review and in discussions with UNDP, no quarterly financial reports were required for this project. As a result, we have concluded that the financial reports were in compliance with the project document.

We reviewed the quarterly narrative and project reports prepared by the implementing partner and assessed in terms of compliance with UNDP guidelines. Based on our review, we conclude that the implementing partner met its responsibilities for monitoring described in the project document. However, we have noted that the quarterly narrative reports are not signed by the Project Manager or the Project Board to confirm their assessment of the project performance and appraise the Annual Work Plan (AWP) for the following year.

Based on our discussions with UNDP and the Project Manager, it was noted the narrative report template prepared by UNDP did not stipulate that signatures were required. Therefore, it was concluded that the quarterly narrative reports were in compliance with UNDP guidelines for reporting.

Review of Project Progress (continued)

We also assessed the pace of the project and discussed with the implementation partner whether there were any delays in implementing activities as per annual plans. The project coordinator has confirmed that the project was originally scheduled to commence in 2007. However, a number of challenges prevented the planned project startup resulting in a delay in the project completion. Full implementation of the project commenced in May 2009 with the project outcome for 2010 - 20011 being on scheduled since there were no major delays.

We also assessed and conclude that the implementation services for the project were in line with the project document.

Based on our assessments and reviews above, although subjective, we have noted no adverse issues with the project progress or implementation for the period under review. We are satisfied that current activities undertaken by the project are within the mandates of the project agreement and implemented within the timelines as stipulated by the project agreement and the implementing agency.

Assessment of Internal Controls

As part of our audit procedures we have assessed the internal controls established by the project in relation to the following areas:

1. Relevance and compliance of expenditure with the project document and budgets.
 - In performing our procedures in relation to verification of the expenditure, we also assessed whether the expenditure incurred by the project was in line and in accordance with the project agreement and UNDP Policy. Based on procedures performed, we conclude that the expenditure verified was in line with UNDP policies and the project agreement.
 - As noted above, due to the fact that there is no report prepared to compare the budgeted balances vs. actual payments, we were unable to assess whether payment were in line with the budget.
2. Procurement / contracting activities
 - In our assessment of procurement requests for contract services we noted that most requests required multiple quotes which were assessed by the project coordinator and implementing agency prior to selection of awardees for contracts. Based on the above, the process for awarding of contract services appeared transparent and competitive.

Assessment of Internal Controls (continued)

3. Authorization / approval of expenditure by appropriate individuals.
 - Requests for project payments were accompanied by the appropriate supporting documentation with the required approval levels as per the project agreement. There is segregation of duties between the management and accounting function of the project with the accounting records of the Project being maintained by the project coordinator's assistant.
4. Maintenance of accounting records by implementing partner
 - We reviewed the adequacy and completeness of records maintained by the implementing partner and noted that there was adequate maintenance of supporting documentation for expenditure incurred under the project during the period under review. We were able to obtain supporting documentation for all expenditure in performance of our verification procedures since they were readily available and adequately maintained and complete.
5. Authorization and approval of requests for direct payments.
 - All requests for direct project payments must be accompanied by appropriate supporting documentation. Payment requests have to be signed off as verified and approved by the Permanent Secretary of the Ministry of Finance. Based on procedures performed we noted that direct payments requests were appropriately approved and authorized.

Based on the above, we have noted that internal controls around the project activities for the period under review appear to be functioning. As a result we conclude that internal controls can be deemed effective for the project for the period under review.

Human Resources

Based on our assessment of the project's recruitment of project personnel, we conclude that policies for recruiting and hiring, performance appraisal, remuneration and management of personnel records were in accordance with UNDP Policy. Project personnel hired appeared to have the required level of competence and experience required for recruited roles.

Finance

The accounting and financial operations of the project were maintained by the project coordinator responsible for submitting reports to the UNDP head office on a quarterly basis. Accounting records and supporting documentation were adequately maintained and in compliance with UNDP Policy.

Page 5

Procurement

Based on the procedures performed and our review of procurement of contracts for services and consultants, we noted that the project implementation officers requested a number of different competitive bids which were reviewed and assessed prior to awarding of contract. Hence, we conclude that the recruitment process was in accordance with UNDP Policy.

Asset Management

We verified expenditure for equipment purchased for project use as detailed in the Statement of Assets and Equipment without exception. Assets were also physically verified. For further details see Statement of Assets and Equipment and Certification of Statement of Assets and Equipment Report. No issues were noted in verification of expenditure for assets and equipment.

Additionally, it was noted that there were no disposal of assets during the period under review.

Cash management

There were no direct cash transfers to the project for the period under review. All cash payments in relation to the project were made via direct payments from the UNDP Office in Barbados. Based on the procedures performed, we have noted that these payments were appropriately authorized and approved.

General Administration

We reviewed supporting invoices and payment vouchers, noting authorization as well as receipt and collection of payments by the respective contracted individuals.

Based on the procedures performed in the verification of project expenditure, we noted that expenditure was adequately approved within the respective designated limits, appropriate authorization was received and expenditure verified were in line with the project mandates and objectives.

Information System

Information and communication system and the control of security and data were adequately maintained.

Internal Control Weaknesses and Recommendations for Improvement

1. Condition

During performance of our audit procedures and verification of detailed expenditure we noted that electronic communications were made using a public domain service.

While recognizing this as a challenge, discussions with UNDP highlighted that with most countries in the region, the respective governments do not necessarily maintain secure domains or these were not fully functional and the projects were not able to sustain this dedicated communication requirement.

Criteria

There is a possibility of the unintentional disclosure of confidential information related to the information system, since the security control procedures and policy may be compromised.

Cause

Cause: Lack of/or Inadequate Policies/ Procedures/ Guidelines

This situation was created as a result of the use of a public service for email communications. Public email services use servers in unknown countries and are managed by unknown individuals. Consequently, it is difficult to enforce good governance and contractual obligations with respect to the service provider.

Effect/Potential Impact or Risk

Some possible risks include:

- 1) Unauthorized access to information relating to the project.
- 2) Lack of control over the retention of information by public mail services hosts.

Risk Levels

Classification by Risk Severity:

The above control weakness may lead to misappropriation of project information. However, this risk was not assessed for its deficiency since it is outside the scope of our audit as agreed with UNDP.

Recommendation

We recommend that an internal email server should be setup and all communications with respect to the project be disseminated from this secure setup.