

# **United Nations Development Programme**

## **Harmonized Approach to Cash Transfers**

### **Spot Check of the Ministry of Environment, Lands and Agricultural Development**

#### **Kiribati: Enhancing National Food Security in the Context of Climate Change**

**30 September 2019**



**PRIVATE & CONFIDENTIAL**

The Resident Representative  
UNDP Pacific Office in Fiji  
Level 8  
Kadavu House  
Private Mail Bag  
SUVA

19 December 2019

**Submission of the Spot Check Report**

Dear Sir,

We are pleased to submit the Spot Check Report conducted on the Kiribati: Enhancing National Food Security in the Context of Climate Change (Kiribati LDCF) Project implemented by the Ministry of Environment, Lands and Agricultural Development (“MELAD” or “Implementing Partner” or “IP”), Republic of Kiribati, according to the United Nations Development Programme (“UNDP”) Contract Reference: UNDP/FJI/PSC/006/2019.

This report includes all matters and issues arising from the spot check which we consider appropriate for consideration by the management and is intended solely for the information and the use of UNDP Pacific Office in Fiji on a confidential basis. This report or any portion thereof, is not intended to be and should not be disclosed to, distributed to, used by, or relied upon by anyone other than the specified party without the prior written consent of EY, except to the extent otherwise required by law or legal or regulatory process. EY therefore assumes no responsibility to any user of the report other than UNDP Pacific Office in Fiji.

The information used by EY in preparing this Report have been obtained from UNDP and the Implementing Partner. While our work has involved analysis of financial information and/or accounting records, it has not included an audit in accordance with generally accepted auditing standards. Moreover, except where otherwise stated in the Report, we have not subject the financial information in the Report to checking or verification procedures. Accordingly, we assume no responsibility and make no representations with respect to the accuracy or completeness of any information provided to us, except where otherwise stated herein, and no assurance is given.

We wish to thank the staff and employees of the IP and UNDP Pacific Office in Fiji for the cooperation and courtesy extended to us during our Spot Check. We appreciate the opportunity to present these recommendations for your consideration. If you have any questions, please do not hesitate to contact us for any clarification.

Yours sincerely

Sikeli Tuinamuana  
Partner

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## Report of Factual Findings

We have performed the procedures agreed with you and enumerated below with respect to the programme disbursements related to Kiribati LDCF Project (Project Number: 94574) for the 9 months period ended 30 September 2019. Our engagement was undertaken in accordance with the International Standards on Related Services (ISRS) applicable to agreed-upon procedures engagements. The procedures were performed solely to assist you in evaluating the validity of accounting records that support cash transfers from United Nations Development Programme (“UNDP”) and are summarized as follows:

1. Compare documentation obtained describing the IP’s financial management internal controls against the most recent micro assessment from the corresponding programme cycle. Document any changes or inconsistencies.
2. 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.
3. Obtain a listing of all programme related expenditures during the 9 months period ended 30 September 2019 for the agreed-upon procedures engagement and perform the following:
  - ▶ Randomly select a sample of expenditures amounting to a certain percentage of total expenditures. The percentage to be determined by each agency in relation to their needs and requirements. Detailed listing of expenditures selected as samples is attached as *Annex 1*.
  - ▶ 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.
    - 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 and bank statement.
    - Verify that supporting documents are stamped ‘PAID from UNDP grant’, indicating which agency funded the transaction.
    - Verify that the FACE form was submitted consistent with the periodicity-of-disbursement requirement in the HACT framework (within two weeks).
    - Verify the price paid for goods or services against United Nations agreed standard rates (if readily available).

4. 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.

We report our findings below:

- a. With respect to item 1 and 2 we found:
  - ▶ The most recent micro assessment was undertaken in June 2018 by EY. We are unable to conclude whether there was any change in the IP's financial management internal controls since the most recent micro assessment as the project team is relatively new.
- b. With respect to item 3, we found:
  - ▶ Several exceptions were noted on the spot check conducted and not in line expenditure has been reviewed and approved in accordance with the IP's rules and procedures and agreements with the agency
  - ▶ Payment vouchers were not stamped 'PAID' and specifically coded to UNDP.
  - ▶ The several expenses within FACE forms for Quarter 1 and Quarter 2 did not comply with the two-week periodicity-of-disbursement requirement in the HACT framework.
- c. With respect to item 4, we found:
  - ▶ We have not conducted review procedures for the bank statements or bank accounts as the project did not maintain a separate bank account for agency-granted funds.

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 (or relevant national standards or practices), we do not express any assurance on the programme disbursements of the Implementing Partner for the 9 months period ended 30 September 2019.

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 (or relevant national standards or practices), 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.

# Spot Check Report

BACKGROUND INFORMATION	
Name of IP Organization:	Ministry of Environment, Lands and Agricultural Development (MELAD)
Programme Title (section)	Kiribati: Enhancing National Food Security in the Context of Climate Change (Kiribati LDCF)
AWP/PCA Reference:	Project No. 94574
Location where spot check took place	MELAD, Betio, Kiribati
IP Contact person and position:	Abete Reema Project Coordinator
Date(s) of Spot check:	25/11/2019 to 28/11/2019
Period covered by FACE form(s) selected for spot check	01.01.2019 to 30.09.2019
Total value of selected FACE form(s)	AUD 644,384.51
IP staff whom the spot check team met and worked with during the spot check (names & titles)	Abete Reema Project Coordinator
Date of report	19 December 2019

INTERNAL CONTROLS	
<p>Inquire of IP management whether there have been any changes to internal controls since the prior micro assessment from the current programme cycle.</p> <p>Inquire whether the high priority recommendations from the micro assessment and previous assurance activities have been implemented.</p> <p><i>Document any changes identified</i></p>	<p>The most recent HACT Micro Assessment of the Office of the President and noted the following High priority findings:</p> <ul style="list-style-type: none"> <li>▶ Inadequate financial stability and compliance with reporting requirements</li> <li>▶ Lack of policy on project planning activities</li> <li>▶ Absence of budget and risk monitoring strategies</li> <li>▶ Lack of monitoring and evaluation framework</li> <li>▶ Lack of proof of capacity and adequacy of IP staff</li> <li>▶ Inadequate proof of timely GL reconciliations</li> <li>▶ Absence of formal internal audit charter and policy</li> <li>▶ Improper asset management</li> <li>▶ Absence of data management policy</li> <li>▶ Absence of assurance activities and reports on procurement procedures</li> <li>▶ Lack of contract management procedures</li> <li>▶ Outstanding confirmation of legal actions against the IP</li> </ul> <p>We have inquired of the project management team and are unable to conclude whether there was any change in the IP's financial management internal controls since the most recent micro assessment as the project team is relatively new.</p>

## SUMMARY OF HIGH PRIORITY FINDINGS AND RECOMMENDATIONS

No	Finding	Recommendation	Agreed Action by IP and deadline
1	<p>Item 3 of our agreed upon procedures require us to Verify that the expenditure has been reviewed and approved in accordance with the IP's rules and procedures and agreements with the agency</p> <p>Our spot check notes expenses amounting AUD 14,374.76 lacked appropriate approval from the Finance Manager.</p> <p>We understand this is possibly due to the fact that the individual may have been on leave at the time.</p> <p>The lack of appropriate approval could pose a risk that the project would be incurring costs that are not in line with the budget and annual work plan.</p>	<p>We recommend that measures be taken to ensure that appropriate authorization is sought for all project disbursements, alternative, a delegation of authority can be considered during the absence of key finance staff.</p>	<p>To be decided after obtaining management response.</p>
2	<p>Item 3 of our agreed upon procedures require us to verify that the FACE form was submitted consistent with the periodicity-of-disbursement requirement in the HACT framework (within two weeks).</p> <p>Our spot check notes expenses amounting AUD 105,800.95 which were incurred in Quarter 1 and Quarter 2 2019, were reported in Quarter 3 2019.</p> <p>The above practice does not comply with the periodicity-of disbursement-requirement in the HACT Framework.</p> <p>If such instances would continue to occur, the overall expenses as per FACE form for the calendar year could be misstated.</p>	<p>We recommend that reporting be made in accordance with the periodicity of disbursement requirement in accordance with the HACT Framework.</p>	<p>To be decided after obtaining management response.</p>
3	<p>Item 3 of our agreed upon procedures require us to verify that documentation exists to support expenditure in accordance with the IP rules and procedures with the agency.</p> <p>For the total sample of AUD 440,843.83 we verified, we note that the absence of "PAID from UNDP Grant" stamps.</p> <p>The absence of such stamps could result in double payment of invoices unless appropriately identified by the project finance team.</p>	<p>We recommend the use of a 'PAID' stamp or other identification measure to ensure that the invoices or purchase orders are not paid twice as well as coded correctly to the relevant funding source.</p>	

## UNDP FOLLOW-UP ACTIONS

No	Follow up action	Responsible UNDP officer	Expected completion date
1			
2			
3			

## SIGNATURES OF SPOT CHECK TEAM MEMBERS

Name and title	Signature	Date
Loraine Mohandass - Auditor, EY Fiji		16.12.2019
Jiaoji Waqainabete - Manager, EY Fiji		16.12.2019
Sikeli Tuinamuana - Engagement Partner, EY Fiji		16.12.2019

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## Annex 1: Test of Expenditures Worksheet

Sample No	Sample expenditure description and voucher number		Sample expenditure amount reported  (USD)	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N)	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)	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	1281797	Reimbursement for salary	18,715.39	Y	Y	Y	Y	N	N	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.  Expense does not comply with the periodicity of disbursement requirement.
2	1281729	Salary pmt for Ruria Aberee for the period of 1/11/18 to 30/01/19	3,071.58	Y	Y	Y	Y	N	N	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which

												agency funded the transaction.  Expense does not comply with the periodicity of disbursement requirement
3	1281786	DSA for LGD ISP team to Maiana	3,280.00	Y	Y	Y	Y	N	N	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.  Expense does not comply with the periodicity of disbursement requirement	
4	1281756	Payment for DSA for MET officer to Maiana	3,536.25	Y	Y	Y	Y	N	N	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.  Expense does not comply with the periodicity of disbursement requirement	
5	1281717	Settlement of invoice # IN10237	3,599.00	Y	Y	Y	Y	N	N	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.	

												<p>Absence of appropriate approval/authorisation in line with the IP's accounting rules.</p> <p>Expense does not comply with the periodicity of disbursement requirement</p>
6	1281797	Reimbursement for salary	3,661.93	Y	Y	Y	Y	N	N	Y	<p>Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.</p> <p>Expense does not comply with the periodicity of disbursement requirement</p>	
7	1281788	DSA for CMD to Maiana	3,920.00	Y	Y	Y	Y	N	N	Y	<p>Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.</p> <p>Expense does not comply with the periodicity of disbursement requirement</p>	
8	1281797	Reimbursement for salary	4,910.26	Y	Y	Y	Y	N	Y	Y	<p>Supporting documents are not stamped 'PAID from UNDP grant',</p>	

											indicating which agency funded the transaction.  Expense does not comply with the periodicity of disbursement requirement
9	1281771	Settlement of DSA for CFD to Abemama	7,420.00	Y	Y	Y	Y	N	N	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.  Expense does not comply with the periodicity of disbursement requirement
10	1281783	Final payment for Taotin trading	7,530.78	Y	Y	Y	Y	N	N	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.  Expense does not comply with the periodicity of disbursement requirement
11	1281721	Settlement of Lavalava Claim	2,000.00	Y	Y	Y	Y	N	N	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.

												<p>Absence of appropriate approval/authorisation in line with the IP's accounting rules.</p> <p>Expense does not comply with the periodicity of disbursement requirement</p>
12	1281752	Settlement of claim for Lavalava	2,000.00	Y	Y	Y	Y	N	N	Y	<p>Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.</p> <p>Absence of appropriate approval/authorisation in line with the IP's accounting rules.</p>	
13	1281761	Payment of DSA for KNTO officer to Nonouti	2,025.00	Y	Y	Y	Y	N	N	Y	<p>Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.</p> <p>Expense does not comply with the periodicity of disbursement requirement</p>	

14	1348602	Settlement for invoice # 4381 & 4382	2,034.00	Y	Y	Y	Y	N	N	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.  Expense does not comply with the periodicity of disbursement requirement
15	1281771	Settlement of DSA for CFD to Abemama	2,186.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.  Absence of appropriate approval/authorisation in line with the IP's accounting rules.
16	1348601	Payment of Laptop for PMU	2,300.00	Y	Y	Y	Y	N	N	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.  Expense does not comply with the periodicity of disbursement requirement

17	1281749	Settlement of invoice # 0196863	2,396.00	Y	Y	Y	Y	N	N	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.  Expense does not comply with the periodicity of disbursement requirement
18	1281742	Payment for Air Kiribati	2,456.00	Y	Y	Y	Y	N	N	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.  Expense does not comply with the periodicity of disbursement requirement
19	1281759	Payment of DSA for MET officer to Abemama	2,740.00	Y	Y	Y	Y	N	N	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.  Expense does not comply with the periodicity of disbursement requirement
20	1281786	DSA for LGD ISP team to Maiana	2,940.00	Y	Y	Y	Y	N	N	Y	Supporting documents are not

											<p>stamped 'PAID from UNDP grant', indicating which agency funded the transaction.</p> <p>Expense does not comply with the periodicity of disbursement requirement</p>
21	1281792	DSA & Operational cost for ISP Maiana	2,940.00	Y	Y	Y	Y	N	N	Y	<p>Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.</p> <p>Expense does not comply with the periodicity of disbursement requirement</p>
22	1281737	Settlement for invoice # 1266- Boat hire of pilot to collect MELAD staff Maiana to tarawa	1,500.00	Y	Y	Y	Y	N	N	Y	<p>Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.</p> <p>Expense does not comply with the periodicity of disbursement requirement</p>
23	1281750	Payment of DSA for Ereata to Maiana Island	1,510.00	Y	Y	Y	Y	N	N	Y	<p>Supporting documents are not stamped 'PAID from UNDP grant', indicating which</p>



											agency funded the transaction.  Expense does not comply with the periodicity of disbursement requirement
24	1281758	Payment of DSA for MET officer to Abemama	1,900.00	Y	Y	Y	Y	N	N	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.  Expense does not comply with the periodicity of disbursement requirement
25	1348617	Payment of DSA for SPITHI Consultants	3,850.00	Y	Y	Y	Y	N	N	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.  Expense does not comply with the periodicity of disbursement requirement
26	TT		7,600.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.

27	TT		80,133.69	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
28	1348651	Payment for leave Grant	1,500.00	Y	Y	Y	Y	N	N	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.  Expense does not comply with the periodicity of disbursement requirement
29	1348642	Payment of arrears iro Tekaatu Nantei	1,639.14	Y	Y	Y	Y	N	N	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.  Expense does not comply with the periodicity of disbursement requirement
30	1348652	Payment for ticket expenses reimbursement - training for Abemama	1,877.00	Y	Y	Y	Y	N	N	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.

												Expense does not comply with the periodicity of disbursement requirement
31	1348621	Payment for the salary arrear Marouea Kautu	1,932.62	Y	Y	Y	Y	N	N	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.  Expense does not comply with the periodicity of disbursement requirement	
32	1348624	Settlement for PAF# 054/19	1,980.00	Y	Y	Y	Y	N	N	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.  Expense does not comply with the periodicity of disbursement requirement	
33	1348684	Payment for plane charter to Nonouti	5,070.71	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.	
34	1348702	Payment for charter for ISP team Air Kiribati	5,070.71	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant',	

											indicating which agency funded the transaction.
35	1348686	Payment for DSA for LGD workshop ISP	4,535.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
36	1348708	Payment of DSA for MCIC to Abemama	2,940.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
37	1348686	Payment of DSA for LGD team	2,520.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
38	1348662	DSA for the MCIC team to Maiana	2,450.00	Y	Y	Y	Y	N	N	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.  Expense does not comply with the periodicity of disbursement requirement
39	1348676	Payment of Kautu Tabaka and team to Nonouti	2,100.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which

											agency funded the transaction.
40	1348677	Payment of Tirae Tabuki and team to Nonouti	1,960.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
41	1348708	Payment of DSA for MCIC to Abemama	1,869.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
42	1348681	PMU Salary for pp 19/07/19	1,710.09	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
43	1348686	Payment of DSA for LGD team	1,631.60	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
44	1348672	Airfare for 3 CMD and 2 CFD for Nonouti	1,615.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
45	1348666	Payment for leave Grant	1,506.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which

											agency funded the transaction.
46	1348710	Payment of Tirae Tabuki and team to Nonouti	4,275.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
47	1348745	Payment for DSA & Operational cost	3,640.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
48	1348738	Reimbursement for salary to GoK	41,213.20	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
49	Direct		11,400.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
50	1348724	Payment of service charges for hosting ISP translation team PAF	2,859.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
51	1348745	Payment for DSA & Operational Cost	2,600.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which

											agency funded the transaction.
52	1348758	Payment for DSA and operational Cost	2,310.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
53	1348734	Payment of salary for FEA & AAA	2,185.52	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
54	1348746		2,143.26	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
55	1348727	Payment of sirfare to Abemama and Nonouti	1,944.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
56	1348739	First payment of 10% for consultancy fees	1,860.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.

57	1348731	Payment of DSA for Abemama	1,750.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
58	1348726	Payment of speed boat hire	1,696.88	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
59	1348735	Payment of speed boat hire	1,687.50	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
60	1348721	Payment of internet bill for July KFSU	1,649.26	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
61	1417631		9,612.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
62	1417602	Being for payment for cost of airfares iro Culture and Mesum Division staff and extension officers	8,682.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.



63	TT		5,102.45	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
64	1417643	Payment for DSA and operational cost for above named and culture team to Nonouti as per costing and PAF	4,900.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
65	14177604	First payment of 10% of consultant fee plus per diem and motorbike hire, full cost copy of signed contract	4,405.15	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
66	1417609	Per diem and operational cost for MCIC Team to Maiana	4,350.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
67	1417621	Payment for printer MF735CX and laptop and bag	4,066.88	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
68	1417630		3,972.20	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.

69	1417608	Perdium and operational cost for CMD team to Abemama	3,920.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
70	1417629	Payment for DSA and operational cost of above names and CFD and CBFM team to Nonouti	3,430.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
71	1417626	Payment for DSA and operational cost for youth outreach to Nonouti's	3,430.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
72	1417619	Payment for cost of office Furniture	3,357.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
73	1417605	Cost of Laptop and MS office PRO	3,240.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
74	1417636	Payment for DSA and operational cost for CFD and LGD team to Maiana	3,200.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.

75	1417641	Cost of computer server for EMIS data storage at 3 pilots and ECD	12,800.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
76	1417627	Being payment for DSA and operational cost for Youth outreach to Abemama	2,940.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
77	1417628	Payment for DSA and operational cost for youth outreach to Maiana	2,940.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
78	1417606	Cost of 3 banners, 150 pcs Round neck t-shirts and design for 150 pcs	2,868.75	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
79	1417653	Payment for DSA and operational cost for CFD team to Nonouti	2,520.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
80	1417614	Payment for Laptop HP 17, cables wireless and 4 socket layers	2,314.01	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.

81	1417609	Perdium and operational cost for MCIC Team to Maiana	2,270.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
82	1417609	Perdium and operational cost for MCIC Team to Maiana	2,240.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
83	1417608	Perdium and operational cost for CMD team to Abemama	2,190.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
84	1417654	Payment for DSA and operational cost for CFD team to Nonouti	2,100.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
85	1417608	Perdium and operational cost for CMD team to Abemama	2,000.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
86	1417610	Payment for designing Lavalava for MELAD	2,000.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.

87	1417623	Payment for claim designing 200 promotional Lavalava for EFSP	2,000.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
88	1417608	Perdium and operational cost for CMD team to Abemama	1,960.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
89	1417635	Payment for airfare for loane Aukitino and CFD team to Nonuti	1,829.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
90	1417640	Payment for airfare for Culture Team to Nonouti	1,740.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
91	1348797	Payment of salary for PMU staff for pp 11/10/19	1,710.09	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
92	1417648	Payment for PMU Staff salaries for pay 25 october 2019	1,710.09	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.

93	1348780	Being payment for DSA and operational cost ALD tea, to Maiana	1,710.09	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
94	1348795	Payment for internet connection bill	1,649.25	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
95	1417643	Payment for DSA and operational costs and culture team to Nonouti	1,590.00	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
96	ANZ		10,818.50	Y	Y	Y	Y	N	Y	Y	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the transaction.
	Total sample expenditures:		440,843.83								
	Total expenditures reported on FACE form:		644,384.51								
	Percentage coverage: (Total sample expenditures divided by total expenditures reported on FACE forms)		68%								

## Annex 2: Detailed Findings and Recommendations

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
1	Reimbursement for salary	18,715.39	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACTR Framework (within two weeks). - Missing or inadequate documentation	- We recommend that the IP report expenses within the appropriate period of occurrence. - We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim	High		
2	Salary pmt for Ruria Aberee for the period of 1/11/18 to 30/01/19	3,071.58	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACTR Framework (within two weeks). - Missing or inadequate documentation	We recommend that: -The IP report expenses within the appropriate period of occurrence. - Payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim .	High		
3	DSA for LGD ISP team to Maiana	3,280.00	Expense was not reported in accordance with the periodicity-of	- Other – expense reported and	- We recommend that the IP report expenses within	High		

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
			disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	submitted in accordance with the periodicity of disbursement requirement in the HACTR Framework (within two weeks). - Missing or inadequate documentation	the appropriate period of occurrence. - We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
4	Payment for DSA for MET officer to Maiana	3,536.25	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACTR Framework (within two weeks). - Missing or inadequate documentation	We recommend that: -The IP report expenses within the appropriate period of occurrence. - Payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim .	High		
5	Settlement of invoice # IN10237	3,599.00	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant',	Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACTR	We recommend that: -The IP report expenses within the appropriate period of occurrence. - Payments be stamped as 'PAID' and disbursements must be supported by original documents	High		



	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
			indicating which agency funded the expense.	Framework (within two weeks). - Missing or inadequate documentation	represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim .			
6	Reimbursement for salary	3,661.93	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACTR Framework (within two weeks). - Missing or inadequate documentation	- We recommend that the IP report expenses within the appropriate period of occurrence. - We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
7	DSA for CMD to Maiana	3,920.00	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACTR Framework (within two weeks).	- We recommend that the IP report expenses within the appropriate period of occurrence. - We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
				- Missing or inadequate documentation				
8	Reimbursement for salary	4,910.26	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACTR Framework (within two weeks). - Missing or inadequate documentation	- We recommend that the IP report expenses within the appropriate period of occurrence. - We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
9	Settlement of DSA for CFD to Abemama	7,420.00	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACTR Framework (within two weeks). - Missing or inadequate documentation	We recommend that: -The IP report expenses within the appropriate period of occurrence. - Payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim .			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
10	Final payment for Taotin trading	7,530.78	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACTR Framework (within two weeks). - Missing or inadequate documentation	- We recommend that the IP report expenses within the appropriate period of occurrence. - We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
11	Settlement of Lavalava Claim	2,000.00	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACTR Framework (within two weeks). - Missing or inadequate documentation	We recommend that: -The IP report expenses within the appropriate period of occurrence. - Payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim .			
12	Settlement of claim for Lavalava	2,000.00	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.	Other – expense reported and submitted in accordance with the periodicity of disbursement	We recommend that: -The IP report expenses within the appropriate period of occurrence. - Payments be stamped as 'PAID' and disbursements			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
			Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	requirement in the HACTR Framework (within two weeks). - Missing or inadequate documentation	must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim .			
13	Payment of DSA for KNTO officer to Nonouti	2,025.00	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACTR Framework (within two weeks). - Missing or inadequate documentation	We recommend that: -The IP report expenses within the appropriate period of occurrence. - Payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim .			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
14	Settlement for invoice # 4381 & 4382	2,034.00	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACTR Framework (within two weeks). - Missing or inadequate documentation	- We recommend that the IP report expenses within the appropriate period of occurrence. - We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
15	Settlement of DSA for CFD to Abemama	2,186.00	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACTR Framework (within two weeks). - Missing or inadequate documentation	We recommend that: -The IP report expenses within the appropriate period of occurrence. - Payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim .			
16	Payment of Laptop for PMU	2,300.00	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.	- Other – expense reported and submitted in accordance with the periodicity of	- We recommend that the IP report expenses within the appropriate period of occurrence.			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
			Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	disbursement requirement in the HACTR Framework (within two weeks). - Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
17	Settlement of invoice # 0196863	2,396.00	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACTR Framework (within two weeks). - Missing or inadequate documentation	We recommend that: -The IP report expenses within the appropriate period of occurrence. - Payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim .			
18	Payment for Air Kiribati	2,456.00	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACTR Framework (within two weeks).	We recommend that: -The IP report expenses within the appropriate period of occurrence. - Payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
				- Missing or inadequate documentation	being reused in a fraudulent claim .			
19	Payment of DSA for MET officer to Abemama	2,740.00	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACTR Framework (within two weeks). - Missing or inadequate documentation	We recommend that: -The IP report expenses within the appropriate period of occurrence. - Payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim .			
20	DSA for LGD ISP team to Maiana	2,940.00	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACT Framework (within two weeks). - Missing or inadequate documentation	- We recommend that the IP report expenses within the appropriate period of occurrence. - We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
21	DSA & Operational cost for ISP Maiana	2,940.00	Expense was not reported in accordance with the periodicity-of	- Other – expense reported and	- We recommend that the IP report expenses within			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
			disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	submitted in accordance with the periodicity of disbursement requirement in the HACTR Framework (within two weeks). - Missing or inadequate documentation	the appropriate period of occurrence. - We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
22	Settlement for invoice # 1266- Boat hire of pilot to collect MELAD staff Maiana to tarawa	1,500.00	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACTR Framework (within two weeks). - Missing or inadequate documentation	We recommend that: -The IP report expenses within the appropriate period of occurrence. - Payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim .			
23	Payment of DSA for Ereata to Maiana Island	1,510.00	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant',	Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACTR	We recommend that: -The IP report expenses within the appropriate period of occurrence. - Payments be stamped as 'PAID' and disbursements must be supported by original documents			



	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
			indicating which agency funded the expense.	Framework (within two weeks). - Missing or inadequate documentation	represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim .			
24	Payment of DSA for MET officer to Abemama	1,900.00	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACTR Framework (within two weeks). - Missing or inadequate documentation	We recommend that: -The IP report expenses within the appropriate period of occurrence. - Payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim .			
25	Payment of DSA for SPITHI Consultants	3,850.00	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACT Framework (within two weeks). - Missing or inadequate documentation	- We recommend that the IP report expenses within the appropriate period of occurrence. - We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
26		7,600.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
27		80,133.69	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
28	Payment for leave Grant	1,500.00	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACT Framework (within two weeks).  - Missing or inadequate documentation	- We recommend that the IP report expenses within the appropriate period of occurrence.  - We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
29	Payment of arrears iro Tekaatu Nantei	1,639.14	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACT Framework (within two weeks).  - Missing or inadequate documentation	- We recommend that the IP report expenses within the appropriate period of occurrence.  - We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
30	Payment for ticket expenses reimbursement - training for Abemama	1,877.00	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACT Framework (within two weeks).  - Missing or inadequate documentation	- We recommend that the IP report expenses within the appropriate period of occurrence.  - We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
31	Payment for the salary arrear Marouea Kautu	1,932.62	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant',	- Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACT Framework	- We recommend that the IP report expenses within the appropriate period of occurrence.  - We recommend that payments be stamped as 'PAID' and disbursements must be supported by			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
			indicating which agency funded the expense.	(within two weeks). - Missing or inadequate documentation	original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
32	Settlement for PAF# 054/19	1,980.00	No Documentation provided to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency.  In addition, Expense was not reported not in accordance with the periodicity-of disbursement-requirement in the HACT Framework.	Expense was not reported in accordance with the periodicity-of disbursement-requirement in the HACT Framework.  Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Other – expense reported and submitted in accordance with the periodicity of disbursement requirement in the HACT Framework (within two weeks). - Missing or inadequate documentation			
33	Payment for plane charter to Nonouti	5,070.71	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
34	Payment for charter for ISP team Air Kiribati	5,070.71	Supporting documents are not stamped 'PAID from UNDP grant',	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
			indicating which agency funded the expense.		must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
35	Payment for DSA for LGD workshop ISP	4,535.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
36	Payment of DSA for MCIC to Abemama	2,940.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
37	Payment of DSA for LGD team	2,520.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
38	DSA for the MCIC team to Maiana	2,450.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
39	Payment of Kautu Tabaka and team to Nonouti	2,100.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
40	Payment of Tirae Tabuki and team to Nonouti	1,960.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
41	Payment of DSA for MCIC to Abemama	1,869.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
					payment evidences from being reused in a fraudulent claim			
42	PMU Salary for pp 19/07/19	1,710.09	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
43	Payment of DSA for LGD team	1,631.60	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
44	Airfare for 3 CMD and 2 CFD for Nonouti	1,615.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
45	Payment for leave Grant	1,506.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
					original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
46	Payment of Tirae Tabuki and team to Nonouti	4,275.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
47	Payment for DSA & Operational cost	3,640.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
48	Reimbursement for salary to GoK	41,213.20	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			



	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
49		11,400.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
50	Payment of service charges for hosting ISP translation team PAF	2,859.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
51	Payment for DSA & Operational Cost	2,600.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
52	Payment for DSA and operational Cost	2,310.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
					payment evidences from being reused in a fraudulent claim			
53	Payment of salary for FEA & AAA	2,185.52	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
54		2,143.26	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
55	Payment of sirfare to Abemama and Nonouti	1,944.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
56	First payment of 10% for consultancy fees	1,860.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
					original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
57	Payment of DSA for Abemama	1,750.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
58	Payment of speed boat hire	1,696.88	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
59	Payment of speed boat hire	1,687.50	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
60	Payment of internet bill for July KFSU	1,649.26	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
61		9,612.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
62	Being for payment for cost of airfares iro Culture and Mesum Division staff and extension officers	8,682.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
63		5,102.45	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
					payment evidences from being reused in a fraudulent claim			
64	Payment for DSA and operational cost for above named and culture team to Nonouti as oer costing and PAF	4,900.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
65	First payment of 10% of consultant fee plus perdiem and motorbike hire, fule cost copy of signed contract	4,405.15	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
66	Perdiem and operational cost for MCIC Team to Maiana	4,350.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
67	Payment for printer MF735CX and laptop and bag	4,066.88	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
					original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
68		3,972.20	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
69	Perdium and operational cost for CMD team to Abemama	3,920.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
70	Payment for DSA and operational cost of above names and CFD and CBFM team to Nonouti	3,430.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
71	Payment for DSA and operational cost for youth outreach to Nonouti's	3,430.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
72	Payment for cost of office Furniture	3,357.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
73	Cost of Laptop and MS office PRO	3,240.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
74	Payment for DSA and operational cost for CFD and LGD team to Maiana	3,200.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
					payment evidences from being reused in a fraudulent claim			
75	Cost of computer server for EMIS data storage at 3 pilots and ECD	12,800.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
76	Being payment for DSA and operational cost for Youth outreach to Abemama	2,940.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
77	Payment for DSA and operational cost for youth outreach to Maiana	2,940.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
78	Cost of 3 banners, 150 pcs Round neck t-shirts and design for 150 pcs	2,868.75	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by			



	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
					original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
79	Payment for DSA and operational cost for CFD team to Nonouti	2,520.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
80	Payment for Laptop HP 17, cables wireless and 4 socket layers	2,314.01	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
81	Perdium and operational cost for MCIC Team to Maiana	2,270.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
82	Perdium and operational cost for MCIC Team to Maiana	2,240.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
83	Perdium and operational cost for CMD team to Abemama	2,190.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
84	Payment for DSA and operational cost for CFD team to Nonouti	2,100.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
85	Perdium and operational cost for CMD team to Abemama	2,000.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
					payment evidences from being reused in a fraudulent claim			
86	Payment for designing Lavalava for MELAD	2,000.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
87	Payment for claim designing 200 promotional Lavalava for EFSP	2,000.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
88	Perdium and operational cost for CMD team to Abemama	1,960.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
89	Payment for airfare for loane Aukitino and CFD team to Nonuti	1,829.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
					original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
90	Payment for airfare for Culture Team to Nonouti	1,740.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
91	Payment of salary for PMU staff for pp 11/10/19	1,710.09	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
92	Payment for PMU Staff salaries for pay 25 october 2019	1,710.09	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
93	Being payment for DSA and operational cost ALD tea, to Maiana	1,710.09	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
94	Payment for internet connection bill	1,649.25	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
95	Payment for DSA and operational costs and culture team to Nonouti	1,590.00	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent payment evidences from being reused in a fraudulent claim			
96		10,818.50	Supporting documents are not stamped 'PAID from UNDP grant', indicating which agency funded the expense.	- Missing or inadequate documentation	- We recommend that payments be stamped as 'PAID' and disbursements must be supported by original documents represents the existing controls in place to prevent			

	Sample expenditure description and voucher number	Sample expenditure amount reported (USD)	Observation description	Category of observation	Recommendation	Priority	Due date for implementation	Management Response
					payment evidences from being reused in a fraudulent claim			

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