



INTERNATIONAL INSTITUTIONS & DONOR ASSURANCE

AUDIT OF ORGANISATION POUR LA MISE EN VALEUR DU FLEUVE SENEGAL (OMVS) FUNDED BY UNDP FOR THE PROJECT STRENGTHENING THE INSTITUTIONAL CAPACITY OF AFRICAN NETWORK OF BASSIN ORGANIZATION, CONTRIBUTING TO THE IMPROVED TRANSBOUNDARY WATER GOVERNANCE IN AFRICA

Audit Report

United Nations Development Programme (UNDP)

DATE 07 August 2020

Atlas Project number:	00101034
Atlas Output number:	0097214
Atlas Implementing Agent code:	01982
Country:	Mauritius
Auditor:	BDO LLP
Period subject to audit:	1 January to 31 December 2019
Report date:	07 August 2020

This report is established by request of the UNDP. The views expressed in this report are those of the external auditor and in no way reflect the official opinion of the UNDP. This report has been prepared solely for use of the UNDP for the purpose of the control of the use of funds of the project concerned by the audit. It may be disclosed to those official authorities having regulatory right of access to it. This report should not be used by any other party or for other than its intended purpose

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EXECUTIVE SUMMARY

BDO LLP entered into a long-term agreement (ref. BRB10-0000014861) with the United Nations Development Programme (hereafter UNDP) on 6 March 2020 to carry out audits of UNDP Implementing Partners. The Implementing Partner Organisation Pour la Mise en Valeur du Fleuve Sénégal (OMVS) was selected for audit as part of UNDP's 2020 audit plan. The period subject to audit was to 1 January to 31 December 2019.

We have issued audit opinions as summarised in the table below and as detailed in the next section:

Statement of Expenses	Unmodified
Statement of Assets and Equipment	Unmodified
Statement of Cash Position	Unmodified

The audit findings are summarised in the table below:

Audit area	Overall rating	Number of findings per priority rating			Financial impact
		High	Medium	Low	US\$
Review of IP Activities' Progress	Satisfactory	-	-	-	-
Human Resources	Satisfactory	-	-	-	-
Finance	Partially Satisfactory	-	-	1	-
Cash Management	Satisfactory	-	-	-	-
Procurement	Satisfactory	-	-	-	-
Asset & Inventory Management	Satisfactory	-	-	-	-
Information Systems	N/A	-	-	-	-
General Administration	Satisfactory	-	-	-	-
Total		-	-	1	-

THE AUDIT ENGAGEMENT

Audit Objectives and Scope

The first purpose of the audit was a financial audit to express an opinion on the Implementing Partner financial statements that includes:

- whether the statement of expenses presents fairly the expenses incurred by the audited Implementing Partner from 1 January to 31 December 2019 were in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved budget; (ii) for the approved purposes of the Implementing Partner agreement; (iii) in compliance with the relevant regulations and rules, policies and procedures of the IP or UNDP; and (iv) supported by properly approved vouchers and other supporting documents;
- whether the result of the prior year's audit resulting in a modified audit opinion on the UNDP CDR had conclusive actions to properly address an audit qualification and the related net financial misstatement;
- whether the statement of assets and equipment presents fairly the balance of inventory of the Implementing Partner as at 31 December 2019; and
- whether the statement of cash position held by the audited Implementing Partner presents fairly the cash and bank balance of the Implementing Partner as at 31 December 2019.

The second purpose of the audit was to express an opinion on the Implementing Partner's internal controls and systems in order to assess:

- the reliability and integrity of Implementing Partner financial and operational information;
- the effectiveness and efficiency of Implementing Partner operations in carrying out its activities;
- the safeguarding of assets procured with UNDP funds; and
- compliance with applicable laws, regulations and rules, policies and procedures, as well as the Implementing Partner agreements.

Our assessment of the internal control system covered the following areas as applicable:

Implementing Partner activities' progress

- Review of the annual and work plans, financial reports, and requests for direct payments. Assessment of the foregoing in terms of their timeliness and their compliance with the Implementing Partner agreement, including the work plan and budget, and the UNDP Programme Operations Policies and Procedures (POPP) on Results Management.
- Review of the quarterly and annual programmatic reports and assessment of them in terms of compliance with UNDP guidelines and whether the Implementing Partner met its responsibilities for monitoring described in the Implementing Partner agreement, including the work plan and budget.
- Review of whether the Implementing Partner had followed the decisions and/or recommendations of the above activities.
- Review of the pace of Implementing Partner activities progress and of the causes for any delays.

Human resources

Review of the existence of and adherence to human resources policies and procedures manuals. Review of the process for recruiting Implementing Partner personnel and consultants and assessment of whether it was transparent and competitive. Assessment of the effectiveness of the recruitment and hiring of personnel and contract administration, performance appraisal, attendance control, calculation of salaries and entitlements, calculation and distribution of performance-related payroll incentives, payroll preparation and payment, and management of personnel records. In the case of payment of performance-related financial incentives, verification of the way he incentives were distributed.

Finance

Review of the existence of and adherence to financial policies and procedures manuals. Review of the Implementing Partner's accounting records and assessment of their adequacy for maintaining accurate and complete records of receipts and disbursements of cash and for supporting the preparation of the quarterly financial report, and review of the records of requests for direct payments and ensuring that they were signed by authorised Implementing Partner officials. Review of the adequacy of the accounting and financial operations and reporting systems including budget control, cash management, certification and approving authority, receipt of funds, commitment of expenses against approved budget and disbursement of funds, recording of all financial transactions in expenses reports, records maintenance and control, cash advances to field offices, Implementing Partner's staff etc.

Cash management

Review of cash funds held by the Implementing Partner (including bank accounts) and procedures for safeguarding of cash including cash held as advances or imprest in any sub-office or field office. Review of petty cash transactions.

Procurement

Review of the process for procurement/contracting activities of the Implementing Partner and assessment of whether it was transparent, competitive and effective. Assessment of whether the equipment and services purchased met the requirements of the Implementing Partner agreement including:

- As applicable, delegations of authorities, procurement thresholds, calls for bids and proposals, evaluation of bids and proposals and approval/signature of contracts and purchase orders.
- Management of obligations, receiving and inspection procedures to determine the conformity of equipment with the agreed specifications and, when applicable, the use of independent experts to inspect the delivery of highly technical and expensive equipment.
- Monitoring of the performance of the contractors.
- Evaluation of the procedures established to mitigate the risk of purchasing equipment that did not meet specifications or if later proven to be defective.

- Management and control over variation orders.

Asset & inventory management

Review of whether there is a system of adequate safeguards to protect assets from fraud, waste and abuse; whether subsidiary records of fixed assets and inventory are kept up to date and reconciled with control accounts; whether there are periodic physical verification and/or count of fixed assets and inventory; and whether fixed assets and inventory are adequately covered by insurance policies.

Information systems

Assessment of the efficiency and security of the information systems established and maintained for grant funds and their adequacy to meet the management and reporting requirements of the project. Assessment of whether segregation of duties, as described in the management manual, is respected in the access to approvals in the financial information systems.

General administration

Review of operations not specifically covered above and for which expenses were charged to the project, covering areas such as travel by Implementing Partner personnel, use and maintenance of project vehicles, lease and maintenance of office premises.

Follow-up on previous audit

To the extent feasible, assessment of the status of implementation of the audit recommendations from the previous year's audit of the IP.

AUDIT OPINIONS

Independent Auditor's Report to the UNDP Resident Representative

Statement of Expenses

Unmodified Opinion

We have audited the expenses recorded in Atlas as set out in the attached Statement of Expenses ('the Statement') totalling USD 444,304.84 for Organisation pour la Mise en Valeur du Fleuve Sénégal ('the Implementing Partner') representing the expenses reported under Atlas Project number 00101034 and Atlas Output number 0097214 for the period from 1 January to 31 December 2019. This Statement reflects all disbursements listed in the quarterly financial reports submitted by the Implementing Partner, all direct payments processed by UNDP at the request of the Implementing Partner and reimbursements to the Implementing Partner. In total these amounts represent the actual expenses incurred by the Implementing Partner in accordance with the contractual conditions as set out in the relevant Implementing Partner agreement 'the Project document' signed on 11 September 2017 between UNDP and the Implementing Partner, and associated Annual Work Plans.

The Statement forms part of the Combined Delivery Report for Atlas Project 00101034 and Atlas Output 0097214. The Combined Delivery Report includes expenses outside of our audit scope, as shown by the reconciliation in Annex 3.

Unmodified opinion

In our opinion, the attached Statement presents fairly, in all material respects, the expenses of US\$ 444,304.84 incurred by the Implementing Partner under the IP agreement for the period 1 January to 31 December 2019 in accordance with agreed upon accounting requirements. The expenses incurred were i) in conformity with the approved budget; (ii) for the approved purposes of the IP agreement; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities for the audit of the Statement of Expenses' section of this report.

We are independent of UNDP and the Implementing Partner in accordance with the IESBA Code of Ethics for Professional Accountants. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

We draw your attention to the audit findings set out in the Management Letter section of our report which identify financial findings, internal control weaknesses and areas of non-compliance with the IP agreement which we came across during the conduct of our financial audit of project expenditure and audit of the Implementing Partner's internal control and systems, and makes recommendations to address them. Our opinion is not modified in respect of these findings.

Responsibilities of the Implementing Partner for the Statement of Expenses

The management of the Implementing Partner is responsible for the preparation of the Statement and other financial records for the Implementing Partner's activities in accordance with the IP agreement and for such internal control as management determines is necessary to enable the preparation of the Statement to be free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the Statement of Expenses

Our objectives are to obtain reasonable assurance about whether the Statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit 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 Implementing Partner's internal control.

We communicate with the management of the Implementing Partner regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Martin Daniel
Partner

For and on behalf of BDO LLP
55 Baker Street
London W1U 7EU

07 August 2020



Independent Auditor's Report to the UNDP Resident Representative

Statement of Assets and Equipment

Unmodified Opinion

We have audited the accompanying Statement of Assets and Equipment ('the Statement') of Organisation pour la Mise en Valeur du Fleuve Sénégal (OMVS) ('the Implementing Partner'), engaged by UNDP under the agreement dated 11 September 2017 ('the IP agreement'), representing the balance of inventory held under Atlas Project number 00101034 and Atlas Output number 0097214 as at 31 December 2019. This Statement includes all assets and equipment available at 31 December 2019 and not only those purchased between 1 January and 31 December 2019.

Unmodified opinion

In our opinion, the attached Statement presents fairly, in all material respects, the balance of inventory of the Implementing Partner under the IP agreement amounting to US\$ 23,656.24 as at 31 December 2019 in accordance with agreed upon accounting requirements.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities for the audit of the Statement of Assets' section of this report.

We are independent of UNDP and the Implementing Partner in accordance with the IESBA Code of Ethics for Professional Accountants. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Implementing Partner for the Statement of Assets

The management of the Implementing Partner is responsible for the preparation of the Statement and other financial records for the Implementing Partner's activities in accordance with the IP agreement and for such internal control as management determines is necessary to enable the preparation of the Statement to be free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the Statement of Assets

Our objectives are to obtain reasonable assurance about whether the Statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit 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 Implementing Partner's internal control.

We communicate with the management of the Implementing Partner regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Martin Daniel
Partner

For and on behalf of BDO LLP
55 Baker Street
London W1U 7EU

07 August 2020



Independent Auditor's Report to the UNDP Resident Representative

Statement of Cash Position

Unmodified Opinion

We have audited the attached Statement of Cash Position ('the Statement') of Organisation pour la Mise en Valeur du Fleuve Sénégal (OMVS) ('the Implementing Partner') engaged by UNDP under the agreement dated 11 september 2017 ('the IP agreement') representing the cash and bank balance of the Implementing Partner held under Atlas Project number 00101034 and Atlas Output number 0097214 as at 31 December 2019.

Unmodified opinion

In our opinion, the attached Statement presents fairly, in all material respects, the cash and bank balance of the Implementing Partner under the IP agreement amounting to US\$, 22,054.63 as at 31 December 2019 in accordance with agreed upon accounting requirements.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities for the audit of the Statement of Cash' section of this report.

We are independent of UNDP and the Implementing Partner in accordance with the IESBA Code of Ethics for Professional Accountants. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Implementing Partner for the Statement of Cash

The management of the Implementing Partner is responsible for the preparation of the Statement and other financial records for the Implementing Partner's activities in accordance with the IP agreement and for such internal control as management determines is necessary to enable the preparation of the Statement to be free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the Statement of Cash

Our objectives are to obtain reasonable assurance about whether the Statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit 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 Implementing Partner's internal control.

We communicate with the management of the Implementing Partner regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Martin Daniel
Partner

For and on behalf of BDO LLP
55 Baker Street
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07 August 2020



Impact of prior year audits resulting in modified opinions

We noted that the Implementing Partner was not subject to an audit of its activities in the prior year.

MANAGEMENT LETTER

The following are addressed in our management letter in the sections below:

- Review of Implementing Partner project implementation progress;
- Assessment of the Implementing Partner's internal control system;
- Assessment of each audit area;
- Findings in relation to the financial audit; and
- Observations and recommendations on an audit area basis.

Review of Implementing Partner project implementation progress

Our audits involved an assessment of the Implementing Partner's progress and timeliness in relation to targets, deliverables and planned completion dates in relation to the IP agreement, work plan and budget and principles of economy and efficiency.

Project implementation on schedule

Based on our audit work carried out at Organisation pour la Mise en Valeur du Fleuve Sénégal (OMVS), the Implementing Partner appears to be implementing planned activities on a timely basis in accordance with the applicable IP agreement, work plan and budget in an efficient and well-managed manner.

Assessment of the Implementing Partner's internal control system

Our audits involved an assessment of the Implementing Partner's internal control system with equal emphasis on the:

- Effectiveness of the system in providing Implementing Partner management with useful and timely information for the proper management of its activities; and
- The general effectiveness of the internal control system in protecting the assets and resources funded through the grant.

Implementing Partner's internal control system assessed as strong

Based on our audit work carried out at Organisation pour la Mise en Valeur du Fleuve Sénégal (OMVS), the Implementing Partner's internal control system is effective in providing Implementing Partner management with useful and timely information for the proper management of its activities and in protecting the assets and resources funded through the grant.

Organization and Staffing

The Project is implemented through a Project Management Unit located within OMVS. This unit includes a project manager, an administrative and financial officer, a communications and knowledge management expert and a project assistant. All of them are working full time on the project.

This Project Management Unit works with the OMVS' team for the implementation of the project activities.

Overall rating: Satisfactory

IP Activities Management

The Project Manager monitors the project implementation. He is assisted by the other members of the Project Management Unit. Before implementation, all project activities require prior authorization of the Director of Environment and Sustainable Development of OMVS.

OMVS acts as the permanent secretariat of African Network of Basin Organizations (ANBO) and the Director mentioned above is the focal point.

Overall rating: Satisfactory

Review of Project Progress

Project management meetings are held by the Project Management Unit team on a weekly basis in order to review the activities' implementation and progress. The Management Unit also documents the activities that have been planned and those that have been implemented in the quarterly progress reports, which are submitted to UNDP.

A committee was also set up at OMVS to monitor the project. Their meetings are held as needed. There is no defined periodicity.

Overall rating: Satisfactory

Human Resources

Human resources management is carried out by the OMVS Administration and General Resources Department. Recruitment practices are in line with generally accepted principles of transparency and competition.

The High Commissioner authorises the recruitment for a particular vacancy prior to publishing the recruitment notice by the Procurement Unit. Once applications are received, candidates with relevant profiles are shortlisted by the committee set up by the procurement unit. At the end of this process, a committee is set up to select a candidate in accordance with pre-defined criteria and it prepares an evaluation report where candidates are ranked in accordance with the number of points obtained.

This evaluation report is then transmitted to the High Commissioner for approval. Negotiations are then held with the proposed candidate and, if successful, a personnel file is created.

Recruitment of the project team staff was carried out by OMVS. Their salaries are paid from project funds. They have fixed-term contracts signed by the High Commissioner.

Overall rating: Satisfactory

Finance

There is a Finance Department at OMVS. Project finances are managed by the Administration and Finance Officer with the support of the OMVS Finance Department which is involved in checking and validation of supporting documents before payment.

Project expenditure must first be authorized by the Director of the Environment and Sustainable Development Directorate, then by the High Commissioner; verified by the Chief of the Investments and External Financing Division, the chief of accounting and budget division, the financial director and approved by the internal auditor.

The financial transactions of the Project are recorded on Excel with clear audit trail between the financial report to the underlying supporting documents.

Finding n°: 1	Title: Inadequate accounting system
<p>Observation:</p> <p>The partner does not have an accounting system which allows for effective recording of project related financial transactions. All financial records are maintained on Microsoft Excel spreadsheets.</p> <p>Although Excel provides basic functionality and, if properly used, can be adequate for smaller projects, it carries a number of risks. This is because there is a greater likelihood of input errors, and of these errors being undetected due to the lack of inbuilt controls.</p>	
<p>Priority: Low</p>	
<p>Recommendation:</p> <p>The partner should introduce accounting software which allows for accurate recording of financial transactions from UNDP. This should include the ability to allocate expenditure by donor, project, type and budget line and / or activity. The accounting system must be capable of providing an audit trail which links the costs declared in financial reports to donors with the individual transactions in its accounting system.</p>	
<p>OMVS comments:</p> <p>The acquisition of the accounting software was delayed by the situation caused by the Covid19, as the supplier and OMVS, like most enterprises in the world slowed down their activities dramatically. However, steps have been taken to acquire this software including request for quotation, and approval of the purchase by the head of OMVS. Therefore, a purchase order is currently in process for signature for the purchase of this software.</p>	

Overall rating: Partially Satisfactory

Cash Management

The project has dedicated bank accounts for project funding and expenditure: one in US dollars and another in XOF. Dual signatory arrangements exist on bank accounts. Signatories are suitable senior (members of the project management unit are not signatories on cheques). The Project administrative and financial officer is responsible for reconciling the bank account. Bank reconciliations are performed on monthly basis. They are reviewed by the Chief of the Investments and External Financing Division and the chief of accounting and budget division and approved by the financial Director.

The Project has no petty cash.

Overall rating: Satisfactory

Procurement

Procurement procedures are documented in OMVS' procedures manual. The departments involved in procurement at OMVS are the Department of Administration and General resources and the procurement unit of OMVS.

Purchases made under the Project do not require a complete tendering process. According to the manual of procedures, a contract is awarded for the purchase of supplies, services or works amounting to 10,000,000 XOF. Below this amount, requests for information and prices and the comparison of three quotes are made.

For those purchases where the amount required competitive bidding, three quotes were obtained from suppliers and the most responsive bid selected.

Overall rating: Satisfactory

Asset & Inventory Management

Assets are purchased through the normal procurement process and are managed by the Project administrative and financial officer. They are given a unique tag number and recorded in an Excel document with information such as date of purchase, the unit, the serial number, the supplier, the cost, the location, etc.

Assets consist mainly of office equipment and furniture. They are tagged and are protected by the security access requirements. The inventory of assets is carried out annually.

Overall rating: Satisfactory

Information Systems

The Project Management Unit does not have an information system. Excel is used for accounting purposes.

Overall rating: N/A

General Administration

General and administrative expenses incurred are travel, per diem. Sufficient authorization is obtained before travelling to take part in the activities (prior approval of the travel request made, need to have a mission order).

Per diems are paid before the trip. The rates used in the project are those of UNDP. A mission report is required after participation in an activity.

Overall rating: Satisfactory

Follow up on Previous Audit

We noted that the Implementing Partner was not subject to an audit of its activities in the prior year.

Overall rating: N/A



Martin Daniel
Partner

For and on behalf of BDO LLP
55 Baker Street
London W1U 7EU

07 August 2020



Annexes

Annex 1: Statement of Expenses

International Consultant / Comp 1
as at Apr 10 , 2019

Coding account: 71200
Implementing Partner: OMVS
Local currency name: XOF
Exchange rate: USD / XOF 581 XOF & 580 XOF

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
17-janv-19	PM	Salaire PM Janvier 2019	5 810 000,00	581,00	10 000,00	8 000,00	
19-févr-19	PM	Salaire PM Février 2019	4 848 000,00	581,00	8 000,00	0,00	
19/05/2019	PM	Salaire PM Avril 2019	5 800 000,00	580,00	10 000,00	-10 000,00	
17/05/2019	PM	Salaire PM Mai 2019	5 800 000,00	580,00	10 000,00	-20 000,00	
Total			22 058 000,00		38 000,00	-20 000,00	

Note: One worksheet per Coding must be prepared.
The USD amount must be reconciled to the balance in the FACE as at 28/05/2019.

Date: 31-mai-19

Prepared by: Edwige Samba

Local Consultant / Comp 1
as at Apr 10 , 2019

Coding account: 71300
Implementing Partner: OMVS
Local currency name: XOF
Exchange rate: USD / XOF 581 XOF & 580 XOF

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
17-janv-19	CKME	Salaire CKME Janvier 2019	2 905 000,00	581,00	5 000,00	15 050,79	
19-févr-19	CKME	Salaire CKME Février 2019	2 905 000,00	581,00	5 000,00	10 050,79	
21/03/2019	CKME	Salaire CKME Mars 2019	2 900 000,00	580,00	5 000,00	5 050,79	
19/04/2019	CKME	Salaire CKME Avril 2019	2 900 000,00	580,00	5 000,00	50,79	
17/05/2019	CKME	Salaire CKME Mai 2019	2 900 000,00	580,00	5 000,00	-4 948,21	
19/04/2019	Consul Tanor	Hon Consult Appuie au Projet	1 267 635,00	580,00	2 185,58	-7 134,79	
Total			16 777 635,00		27 185,58	-7 134,79	

Note: One worksheet per Coding must be prepared.
The USD amount must be reconciled to the balance in the FACE as at 28/05/2019.

Date: 31-mai-19

Prepared by: Edwige Samba

Audit of the UNDP Implementing Partner Organisation Pour la Mise en Valeur du Fleuve Sénégal (OMVS)

Travel / Comp 1 as at Apr 10, 2019

Coding account: 71600
 Implementing Partner: OMVS
 Local currency name: XOF
 Exchange rate: USD / XOF 581 XOF & 580 XOF

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
17-janv-19	Kermel Voyages	Voyages COP 24	1 780 000,00	581,00	3 063,88	2 973,93	
28-mai-19	Kermel Voyages	Voyage CKME Unesco	764 700,00	580,00	1 318,45	1 655,48	
09-mai-19	CKME	Pardiams CKME Conf UNESCO	848 800,00	580,00	1 460,00	195,48	
09-mai-19	CKME	Compd Pardiams CKME Conf UNESCO	109 940,00	580,00	188,00	7,48	
10/05/2019	PM	Pardiams PMAtelier GEF	709 340,00	580,00	1 223,00	-1 215,52	
Total			4 209 880,00		7 253,13	-1 215,52	

Note: One worksheet per Coding must be prepared.
 The USD amount must be reconciled to the balance in the FACE as at 28/05/2019.

Date: 31-mai-19
 Prepared by: Edwige Samba 

Contractuals Services / Comp 1 as at Apr 10, 2019

Coding account: 72100
 Implementing Partner: OMVS
 Local currency name: XOF
 Exchange rate: USD / XOF 581 XOF & 580 XOF

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments	
71200	29/04/2019	People Input	Palament ANBO Site Web	1 888 000,00	580,00	3 251,72	2 157,92	2 157,92
72810	31/12/2018	PM	Rbment Laptop	1 097 479,95	581,00	1 888,95	-1 888,95	-1 888,95
72425	17/05/2019	SONATEL	ADSL Fev, Mars & Avril	88 000,00	580,00	151,72	-151,72	
72440	17/01/2019	SONATEL	ADSL DEC 2019	26 900,00	580,00	46,21	-46,21	
72425	17/01/2019	SONATEL	Frais Mob RPE	34 555,00	580,00	59,58	-59,58	257,51
72405	17/01/2019	SONATEL	Achat téléphone AFE & CKME	300 000,00	581,00	516,35	-516,35	
72405	07/09/2019	SONATEL	Achat téléphone portable AP	170 000,00	580,00	293,10	-293,10	-809,45
72510	31/03/2019	Contecha	Achat Fautouil de bureau et Split	1 670 000,00	581,00	2 874,35	-2 874,35	
72510	27/05/2019	BAOL EQUIP	Achat Materiel de bureau	610 000,00	580,00	1 051,72	-1 051,72	-3 928,08
72515	17/01/2019	SOLEIL	Recrutement PA	352 800,00	581,00	607,23	-607,23	-607,23
72445	25/03/2019	MTN	Règlmt fourniture de bureau	774 000,00	580,00	1 334,48	-1 334,48	-1 334,48
72605	14/04/2019	Free Com	Règlmt Matériel Communication	1 298 250,00	580,00	2 238,36	-2 238,36	-2 238,36
72425	10/05/2019	SONATEL	Frais Mob Mat	41 800,00	580,00	72,07	-72,07	
72425	17/01/2019	SONATEL	Frais Acquisition RPE (abon & mob dec- fev)	33 487,00	581,00	57,64	-57,64	
72425	25/03/2019	SONATEL	ADSL fev & Mob fev & mars	118 200,00	581,00	203,44	-203,44	
72405	07/06/2019	SONATEL	Achat téléphone portable AP	20 895,00	580,00	36,03	-36,03	-369,17
Total			8 522 266,95		14 682,96	-9 273,32		

Note: One worksheet per Coding must be prepared.
 The USD amount must be reconciled to the balance in the FACE as at 28/05/2019.

Date: 31-mai-19
 Prepared by: Edwige Samba 

Audit of the UNDP Implementing Partner Organisation Pour la Mise en Valeur du Fleuve Sénégal (OMVS)

International Consultant / Comp 2 as at Apr 10 , 2019

Coding account: 71600
 Implementing Partner: OMVS
 Local currency name: XOF
 Exchange rate: USD / XOF: 581 XOF & 580 XOF

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
19-févr-19	PM	Salaires PM Février 2019 (20%)	1 162 000,00	581,00	2 000,00	13 000,00	
21-mars-19	PM	Salaires PM Mars 2019	5 810 000,00	581,00	10 000,00	3 000,00	
Total			6 972 000,00		12 000,00	3 000,00	

Note: One worksheet per Coding must be prepared.
 The USD amount must be reconciled to the balance in the FACE as at 28/05/2019.

Date: 31-mai-19

Prepared by: Edwige Samba

Local Consultant / Comp 2 as at Apr 10 , 2019

Coding account: 71300
 Implementing Partner: OMVS
 Local currency name: XOF
 Exchange rate: USD / XOF: 581 XOF & 580 XOF

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
17-janv-19	AFE	Salaires AFE Janvier 2019	1 452 500,00	581,00	2 500,00	7 550,79	
19-févr-19	AFE	Salaires AFE Février 2019	1 452 500,00	581,00	2 500,00	5 050,79	
21/03/2019	AFE	Salaires AFE Mars 2019	1 452 500,00	581,00	2 500,00	2 550,79	
19/04/2019	AFE	Salaires AFE Avril 2019	1 450 000,00	580,00	2 500,00	50,79	
17/05/2019	AFE	Salaires AFE Mai 2019	1 450 000,00	580,00	2 500,00	-2 449,21	
21/03/2019	AP	Salaires AP Mars 2019	620 372,80	580,00	1 070,47	-3 519,88	
19/04/2019	AP	Salaires AP Avril 2019	1 102 000,00	580,00	1 900,00	-5 419,88	
17/05/2019	AP	Salaires AP Mai 2019	1 102 000,00	580,00	1 900,00	-7 319,88	
30/04/2019		Frais Bancaires sur Salaires	359 575,80		671,56	-7 991,24	
Total			10 441 948,40		18 042,03	-7 991,24	

Note: One worksheet per Coding must be prepared.
 The USD amount must be reconciled to the balance in the FACE as at 28/05/2019.

Date: 31-mai-19

Prepared by: Edwige Samba

Audit of the UNDP Implementing Partner Organisation Pour la Mise en Valeur du Fleuve Sénégal (OMVS)

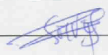
Contractuals Services / Comp 2
as at Apr 10, 2019

Coding account: 72100
 Implementing Partner: OMVS
 Local currency name: XOF
 Exchange rate: USD / XOF 581 XOF & 580 XOF

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
71200 17/01/2019	Hôtel Saly	Frais Evaluation offre recrut PA & Consul	171 000,00	581,00	294,32	2 999,23	
Total			<u>171 000,00</u>		<u>294,32</u>	<u>2 999,23</u>	

Note: One worksheet per Coding must be prepared.
 The USD amount must be reconciled to the balance in the FACE as at 28/05/2019.

Date: 31-mai-19 _____

Prepared by: Edwige Samba 


Travel / PMU
as at Apr 10, 2019

Coding account: 71600
 Implementing Partner: OMVS
 Local currency name: XOF
 Exchange rate: USD / XOF 581 XOF & 580 XOF

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
17-janv-19	Hôtel Saly	Frais Evaluation Offre Recrut PA & Cons	2 235 000,00	581,00	3 846,82	1 153,18	
Total			<u>2 235 000,00</u>		<u>3 846,82</u>	<u>1 153,18</u>	

Note: One worksheet per Coding must be prepared.
 The USD amount must be reconciled to the balance in the FACE as at 28/05/2019.

Date: 31-mai-19 _____

Prepared by: Edwige Samba 

Audit of the UNDP Implementing Partner Organisation Pour la Mise en Valeur du Fleuve Sénégal (OMVS)


International Consultant / COMP 1 as at July 31 , 2019

Coding account: 71200
 Implementing Partner: OMVS
 Local currency name: XOF
 Exchange rate: USD / XOF 576

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
21-juin-19	PM	Salaire PM Juin 2019	5 760 000,00	576,00	10 000,00	28 650,00	
22-juil-19	PM	Salaire PM Juillet 2019	5 760 000,00	576,00	10 000,00	18 650,00	
22/07/2019	Cons Tanor	Avce Hon Consultant Appuie Projet	1 728 000,00	576,00	3 000,00	15 650,00	
Total			13 248 000,00		23 000,00	15 650,00	

Note: One worksheet per Coding must be prepared.
 The USD amount must be reconciled to the balance in the FACE as at 31/07/2019.

Date: 31-juil-19

Prepared by: Edwige Samba 

Local Consultant / Comp 1 as at July 31 , 2019

Coding account: 71300
 Implementing Partner: OMVS
 Local currency name: XOF
 Exchange rate: USD / XOF 576

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
22-juil-17	Consul Tanor	Hon Consult Appuie au Projet	3 009 121,00	576,00	5 224,17	9 775,83	
22-juil-19	CKME	Salaire CKME Juin 2019	2 880 000,00	576,00	5 000,00	4 775,83	
22/07/2019	AFE	Salaire AFE Juin 2019	1 440 000,00	576,00	2 500,00	2 275,83	
22/07/2019	AP	Salaire AP Juin 2019	1 094 000,00	576,00	1 899,31	376,53	
Total			8 423 121,00		14 623,47	376,53	

Note: One worksheet per Coding must be prepared.
 The USD amount must be reconciled to the balance in the FACE as at 31/07/2019.

Date: 31-juil-19

Prepared by: Edwige Samba 

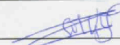
Audit of the UNDP Implementing Partner Organisation Pour la Mise en Valeur du Fleuve Sénégal (OMVS)

Travel / Comp 1
as at May 31 , 2019

Coding account: 71600
Implementing Partner: OMVS
Local currency name: XOF
Exchange rate: USD / XOF 576

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
Total			<u>0,00</u>		<u>0,00</u>	<u>0,00</u>	

Note: One worksheet per Coding must be prepared.
The USD amount must be reconciled to the balance in the FACE as at 31/07/2019.


Date: 31-juil-19 _____
Prepared by: Edwige Samba 

Contractuals Services / Comp 1
as at July 31 , 2019

Coding account: 72100
Implementing Partner: OMVS
Local currency name: XOF
Exchange rate: USD / XOF 576

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
72440	22/07/2019	SONATEL	ADSL Mail & Juin	58 600,00	576,00	101,74	98,28
72425	22/07/2019	SONATEL	Frais Mob	130 600,00	576,00	228,74	273,28
Total			<u>189 200,00</u>		<u>328,47</u>	<u>371,53</u>	

Note: One worksheet per Coding must be prepared.
The USD amount must be reconciled to the balance in the FACE as at 31/07/2019.

Date: 31-juil-19 _____
Prepared by: Edwige Samba 

Audit of the UNDP Implementing Partner Organisation Pour la Mise en Valeur du Fleuve Sénégal (OMVS)

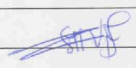
International Consultant / Comp 2
as at July 31 , 2019

Coding account: 71600
Implementing Partner: OMVS
Local currency name: XOF
Exchange rate: USD / XOF 576

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
31-jul-19		Frais Bancaires sur Sal PM & Hon Cons	154 759,68	576,00	268,68	17 731,32	
Total			154 759,68		268,68	17 731,32	

Note: One worksheet per Coding must be prepared.
The USD amount must be reconciled to the balance in the FACE as at 31/07/2019.

Date: 31-jul-19

Prepared by: Edwige Samba 


Local Consultant / Comp 2
as at July 31 , 2019

Coding account: 71300
Implementing Partner: OMVS
Local currency name: XOF
Exchange rate: USD / XOF 576

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
22-jul-19	CKME	Salaires CKME Juillet 2019	2 880 000,00	576,00	5 000,00	3 800,00	
22-jul-19	AP	Salaires AP Juillet 2019	1 094 000,00	576,00	1 899,30	1 900,70	
31/07/2019		Frais banc sur Sal Juin & Juillet 2019	50 296,00	576,00	87,32	1 813,38	
Total			4 024 296,00		6 986,62	1 813,38	

Note: One worksheet per Coding must be prepared.
The USD amount must be reconciled to the balance in the FACE as at 31/07/2019.

Date: 31-jul-19

Prepared by: Edwige Samba 


Audit of the UNDP Implementing Partner Organisation Pour la Mise en Valeur du Fleuve Sénégal (OMVS)

Travel / Comp 2 as at July 31, 2019

Coding account: 71600
 Implementing Partner: OMVS
 Local currency name: XOF
 Exchange rate: USD / XOF 576

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
21/06/2019		Frais AG RAOB	21 451 968	576,00	37 243,00	156 757,00	
25-jul-19	Kermel Voyages	Billets AG RAOB	28 817 400,00	576,00	50 030,21	106 726,79	
Total			50 269 368,00		87 273,21	106 726,79	

Note: One worksheet per Coding must be prepared.
 The USD amount must be reconciled to the balance in the FACE as at 31/07/2019.

Date: 31-jul-19
 Prepared by: Edwige Samba 

Contractuals Services / Comp 2 as at July 31, 2019

Coding account: 72100
 Implementing Partner: OMVS
 Local currency name: XOF
 Exchange rate: USD / XOF 576

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
17/01/2019;25/06/2019	Hôtel Saly	Frais AG RAOB	6 541 632,00	576,00	11 357,00	3 643,00	
Total			6 541 632,00		11 357,00	3 643,00	

Note: One worksheet per Coding must be prepared.
 The USD amount must be reconciled to the balance in the FACE as at 31/07/2019.

Date: 31-jul-19
 Prepared by: Edwige Samba 

Audit of the UNDP Implementing Partner Organisation Pour la Mise en Valeur du Fleuve Sénégal (OMVS)

Local Consultant / PMU as at July 31, 2019

Coding account: 71300
 Implementing Partner: OMVS
 Local currency name: XOF
 Exchange rate: USD / XOF 576

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
22-jul-19	AFE	Salaires AFE Juillet 2019	1 440 000,00	576,00	2 500,00	2 500,00	
		Total	1 440 000,00		2 500,00	2 500,00	

Note: One worksheet per Coding must be prepared.
 The USD amount must be reconciled to the balance in the FACE as at 31/07/2019.

Date: 31-jul-19

Prepared by: Edwige Samba

International Consultant / Comp 1 as at September 30, 2019

Coding account: 71200
 Implementing Partner: OMVS
 Local currency name: XOF
 Exchange rate: USD / XOF 576

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
26-aout-19	PM	Salaires PM Août 2019	2 904 606,72	576,00	5 042,72	10 607,28	
29-jul-19	Consult Dairiel	Hon Consultants	6 018 200,00	576,00	10 450,00	157,28	
31/07/2019		Frais Bancaires Salaires & Virement Consul	90 593,28	576,00	157,28	0,00	
		Total	9 014 400,00		15 650,00	0,00	

Note: One worksheet per Coding must be prepared.
 The USD amount must be reconciled to the balance in the FACE as at 30/09/2019.

Date: 30-sept-19

Prepared by: Edwige Samba

Audit of the UNDP Implementing Partner Organisation Pour la Mise en Valeur du Fleuve Sénégal (OMVS)

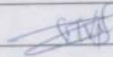
Local Consultant / Comp 1
as at September 30, 2019

Coding account: 71300
Implementing Partner: OMVS
Local currency name: XOF
Exchange rate: USD / XOF 576

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
26-aout-19	CKME	Salaires CKME Août 2019	3 009 121.00	576.00	5 000.00	-4 623.47	
26-aout-19	CKME	Salaires CKME Sept 2019	2 850 000.00	576.00	5 000.00	-9 623.47	
26/09/2019	CKME	Salaires AFE Août 2019	1 368 875.52	576.00	2 376.52	-11 999.99	
Total			7 227 996.52		12 376.52	-11 999.99	

Note: One worksheet per Coding must be prepared.
The USD amount must be reconciled to the balance in the FACE as at 30/09/2019.

Date: 30-sept-19

Prepared by: Edwige Samba 

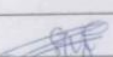
Travel / Comp 1
as at September 30, 2019

Coding account: 71600
Implementing Partner: OMVS
Local currency name: XOF
Exchange rate: USD / XOF 576

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
26-jul-19	Satguru	Frais de Transport Atelier UNECE & Dakar 2021	201 200.00	576.00	349.31	14 200.69	
29-jul-19	PM	Rbnt PM Atelier GEF	97 344.00	576.00	169.00	14 031.69	
29-aout-19	Kernel Voyages	Billet PM Atelier GEF	642 500.00	576.00	1 115.45	12 916.24	
26-aout-19	PM	Pardiems PM AG RIOB	736 128.00	576.00	1 278.00	11 638.24	
26-aout-19	CKME	Pardiems CKME AG RIOB	736 128.00	576.00	1 278.00	10 360.24	
30-jun-19	PM	Frais Banc sur Pardiems PM AG RIOB	43 217.28	576.00	75.03	10 285.21	
Total			2 466 517.28		4 284.79	10 285.21	

Note: One worksheet per Coding must be prepared.
The USD amount must be reconciled to the balance in the FACE as at 30/09/2019.

Date: 30-sept-19

Prepared by: Edwige Samba 


Contractuals Services / Comp 1
as at September 30, 2019

Coding account: 72100
Implementing Partner: OMVS
Local currency name: XOF
Exchange rate: USD / XOF 576

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments	
72610	26-aout-19	BE Equip	Régimt Achat Ordinateur AP	950 000.00	576.00	1 649.31	2 150.69	2 150.69
72440	19/09/2019	SONATEL	Régimt Sonatel ADSL juillet 2019	29 400.00	576.00	51.04	47.23	47.23
72425	19/09/2019	SONATEL	Régimt Sonatel Frais Mob Sep 2019	88 900.00	576.00	154.34	118.92	118.92
Total			1 068 300.00		1 854.69	2 197.92		

Note: One worksheet per Coding must be prepared.
The USD amount must be reconciled to the balance in the FACE as at 30/09/2019.

Date: 30-sept-19

Prepared by: Edwige Samba 

Audit of the UNDP Implementing Partner Organisation Pour la Mise en Valeur du Fleuve Sénégal (OMVS)

International Consultant / Comp 2
as at September 30 , 2019

Coding account: 71600
Implementing Partner: OMVS
Local currency name: XOF
Exchange rate: USD / XOF 576

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
26-aout-19	PM	Compt Salaire PM Août 2019	4 957,28	576,00	4 957,28	12 774,04	
19-sept-19	PM	Salaire PM Sept 2019	5 760 000,00	576,00	10 000,00	2 774,04	
		Frais Bancaires sur Sal PM & Hon Cons			350,77	2 423,27	
Total			5 764 957,28		15 308,05	2 423,27	

Note: One worksheet per Coding must be prepared.
The USD amount must be reconciled to the balance in the FACE as at 30/09/2019.

Date: 30-sept-19

Prepared by: Edwige Samba

Local Consultant / Comp 2
as at September 30 , 2019

Coding account: 71300
Implementing Partner: OMVS
Local currency name: XOF
Exchange rate: USD / XOF 576

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
26-aout-19	AFE	Compt Salaire AFE Août 2019	71 124,48	576,00	123,48	1 695,90	
26-aout-19	AP	Salaire AP Août 2019	1 095 600,00	576,00	1 902,08	-212,18	
26-aout-19	AP	Salaire AP Sept 2019	1 094 000,00	576,00	1 900,00	-2 112,18	
30/09/2019		Frais banc sur Sal Août / Sep 2019	50 296,00	576,00	61,96	-2 174,18	
Total			2 311 020,48		3 987,54	-2 174,18	

Note: One worksheet per Coding must be prepared.
The USD amount must be reconciled to the balance in the FACE as at 30/09/2019.

Date: 30-sept-19

Prepared by: Edwige Samba

Travel / Comp 2
as at September 30 , 2019

Implementing Partner: 71600
Local currency name: OMVS
XOF
Exchange rate: USD / XOF 576

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
01/05/2019	CICOS	Rbmt billet ANBO Chair AG RACB	1 008 000	576,00	1 750,00	104 976,79	
31-aout-19		Frais Banc Transf CICOS	50 561,28	576,00	87,78	104 889,01	
Total			1 058 561,28		1 837,78	104 889,01	

Note: One worksheet per Coding must be prepared.
The USD amount must be reconciled to the balance in the FACE as at 30/09/2019.

Date: 30-sept-19

Prepared by: Edwige Samba

Audit of the UNDP Implementing Partner Organisation Pour la Mise en Valeur du Fleuve Sénégal (OMVS)


Contractuals Services / Comp 2
as at September 30 , 2019

Coding account: 72100
Implementing Partner: OMVS
Local currency name: XOF
Exchange rate: USD / XOF 576

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
Total			<u>0,00</u>		<u>0,00</u>	<u>0,00</u>	

Note: One worksheet per Coding must be prepared.
The USD amount must be reconciled to the balance in the FACE as at 30/09/2019.

Date: 30-sept-19

Prepared by: Edwige Samba 

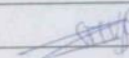
Local Consultant / PMU
as at September 30 , 2019

Coding account: 71300
Implementing Partner: OMVS
Local currency name: XOF
Exchange rate: USD / XOF 576

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
19-sept-19	AFE	Salaires AFE Sept 2019	1 440 000,00	576,00	2 500,00	0,00	
Total			<u>1 440 000,00</u>		<u>2 500,00</u>	<u>0,00</u>	

Note: One worksheet per Coding must be prepared.
The USD amount must be reconciled to the balance in the FACE as at 30/09/2019.

Date: 30-sept-19

Prepared by: Edwige Samba 

Audit of the UNDP Implementing Partner Organisation Pour la Mise en Valeur du Fleuve Sénégal (OMVS)

Local Consultant / Comp 1 as at December 31, 2019

Coding account: 71300
Implementing Partner: OMVS
Local currency name: XOF

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
20-oct-19	CKME	Salaires CKME Oct	2 970 000,00	594,00	5 000,00	-16 999,99	
20-oct-19	AFE	Salaires AFE Oct	1 485 000,00	594,00	2 500,00	-19 499,99	
20-oct-19	AP	Salaires AP Oct	1 128 600,00	594,00	1 900,00	-21 399,99	
20-nov-19	CKME	Salaires CKME Nov	2 970 000,00	594,00	5 000,00	-26 399,99	
20-nov-19	AFE	Salaires AFE Nov	1 485 000,00	594,00	2 500,00	-28 899,99	
20-nov-19	AP	Salaires AP Nov	1 128 600,00	594,00	1 900,00	-30 799,99	
20-déc-19	CKME	Salaires CKME Dec	2 949 460,00	589,89	5 000,00	-35 799,99	
20-déc-19	AP	Salaires AP Dec	1 128 600,00	594,00	1 900,00	-37 699,99	
31-déc-19	CKME	Salaires CKME Jan	2 945 000,00	589,00	5 000,00	-42 699,99	
31-déc-19		Frais Bancaires	71 400,00	592,92	120,42	-42 820,41	
Total			18 261 660,00		30 820,42	-42 820,41	

The USD amount must be reconciled to the balance in the FACE as at 31/12/2019.

Date: 31-déc-19

Prepared by: Edwige Samba

Travel / Comp 1 as at December 31, 2019

Coding account: 71600
Implementing Partner: OMVS
Local currency name: XOF

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
20-oct-19	GWP	Frais Atelier GWP & ANBO - IWL	9 950 937,48	594,00	16 752,42	-6 467,21	
05-nov-19	AP	Perdiems AP Djunganda	730 820,00	594,00	1 230,00	-7 697,21	
26-nov-19	PM	Perdiems PM Abuja	817 532,00	589,00	1 388,00	-9 085,21	
26-nov-19	AP	Perdiems AP Nalrobi & Rbment	594 521,00	581,44	1 022,51	-10 107,72	
25-nov-19	CKME	Perdiems CKME Bamako	1 314 522,00	594,00	2 213,00	-12 320,72	
10-déc-19	Kermel Voyages	Billet PM & CKME - Bamako & Abuja	1 563 577,07	589,00	2 654,63	-14 975,35	
15-nov-19	PM	Perdiems PM Réunion Affrialiance	941 222,00	589,00	1 598,00	-16 573,35	
15-nov-19	PM	Perdiems PM Réunion Affrialiance	1 163 052,00	594,00	1 958,00	-18 531,35	
20-oct-19	CKME	Perdiems CKME Amsterdam			581,27	-19 112,62	
31-déc-19		Frais Bancaires					
Total			17 075 983,55		29 397,83	-19 112,82	

The USD amount must be reconciled to the balance in the FACE as at 31/12/2019.

Audit of the UNDP Implementing Partner Organisation Pour la Mise en Valeur du Fleuve Sénégal (OMVS)

Contractual Services / Comp 1
as at December 31, 2019

Coding account: 72100
Implementing Partner: OMVS
Local currency name: XCF

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
72810	05-nov-18	BE Equip	Règlmt Achat Ordinateur PM	1 300 000,00	594,00	2 188,55	-37,86
72440	26/11/2019	SONATEL	Règlmt Sonatel ADSL Août - Sep - Oct 2019	87 900,00	594,00	147,98	-100,75
72425	26/11/2019	SONATEL	Règlmt Sonatel Frais Mob Nov 2019	203 800,00	594,00	343,10	-224,18
72800	05/11/2019	MFI & BE	Règlement MFI & BE - Achat Encre	1 186 000,00	594,00	1 962,96	-1 962,96
72505	05/11/2019	GIE BATI PLUS	Confection cachet STP	25000	594	42,09	-42,09
Total			2 782 700,00		4 684,68		

The USD amount must be reconciled to the balance in the FACE as at 31/12/2019

International Consultant / Comp 2
as at December 31, 2019

Coding account: 71200
Implementing Partner: OMVS
Local currency name: XCF

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
20-oct-19	PM	Salaires PM OCT	5 940 000,00	594,00	10 000,00	-7 576,73	
20-nov-19	PM	Salaires PM NOV	5 940 000,00	594,00	10 000,00	-17 576,73	
31-déc-19		Frais Bancaires	206 391,24	594,00	347,46	-17 924,19	
Total			12 086 391,24		20 347,46	-17 924,19	

The USD amount must be reconciled to the balance in the FACE as at 31/12/2019.

Audit of the UNDP Implementing Partner Organisation Pour la Mise en Valeur du Fleuve Sénégal (OMVS)

Local Consultant / Comp 2
as at December 31, 2019

Coding account: 71300
Implementing Partner: OMVS
Local currency name: XOF

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
31-déc-19	AP	Salaire AP Jan	1 119 100,00	589,00	1 900,00	-4 074,18	
Total			1 119 100,00		1 900,00	-4 074,18	

The USD amount must be reconciled to the balance in the FACE as at 31/12/2019.

Travel / Comp 1
as at December 31, 2019

Coding account: 71600
Implementing Partner: OMVS
Local currency name: XOF

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
20-oct-19	Collin SWANE	Rbment Billet Collin	74 434,14	594,00	125,31	104 763,70	
31-déc-19	Kermel Voyages	Rglmnt Billet PM - Ghana mission	588 000,00	589,00	998,30	103 765,40	
Total			662 434,14		1 123,61	103 765,40	

The USD amount must be reconciled to the balance in the FACE as at 31/12/2019.

Audit of the UNDP Implementing Partner Organisation Pour la Mise en Valeur du Fleuve Sénégal (OMVS)

Local Consultant / PMU
as at December 31, 2019

Coding account: 71200
Implementing Partner: OMVS
Local currency name: XOF

	Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
71200	20/11/2019	PM	Salaires PM DEC	5 940 000	594,00	10 000,00	-10 000,00	
	31/12/2019	PM	Salaires PM JAN	5 890 000	589,00	10 000,00	-20 000,00	
			Total	11 830 000,00		20 000,00	-20 000,00	

The USD amount must be reconciled to the balance in the FACE as at 31/12/2019.

Local Consultant / PMU
as at December 31, 2019

Coding account: 71300
Implementing Partner: OMVS
Local currency name: XOF

	Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
71300	20-déc-19	AFE	Salaires AFE Dec	1 485 000,00	594,00	2 500,00	-2 500,00	
	31-déc-19	AFE	Salaires AFE Jan	1 472 500,00	589,00	2 500,00	-5 000,00	
			Total	2 957 500,00		5 000,00	-5 000,00	

The USD amount must be reconciled to the balance in the FACE as at 31/12/2019.


Audit of the UNDP Implementing Partner Organisation Pour la Mise en Valeur du Fleuve Sénégal (OMVS)

Travel / Comp 2
as at 31 December , 2019

Coding account: 71600
Implementing Partner: OMVS
Local currency name: XOF

Date of Transaction	Name of Payee	Description of transaction	Local Amount	Exchange Rate	USD Amount	USD Balance	Comments
20/11/2019	Kermel Voyage	Régimt billet CKME & PM AG RIOB	1 628 200	594,00	2 741,08	258,92	
26/11/2019		Transfert CICOS	1 700 400,00	592,87	2 868,09	-2 609,17	
Total			3 328 600,00		5 609,17	-2 609,17	

The USD amount must be reconciled to the balance in the FACE as at 31/12/2019.





Amanda Serumaga, UNDP Resident Representative
Date: 30 July 2020

P.i: Mariama Diallo, Director of Finance, OMVS
Date: 06-08-2020

Amenata Sokhna Diop






Martin Daniel
Partner

For and on behalf of BDO LLP
55 Baker Street
London W1U 7EU

07 August 2020



Annex 2: Combined Delivery Report

Combined Delivery Report by Activity				
 UN Development Programme Report ID: unglcdrb		Page 1 of 4 Run Time: 20-07-2020 15:07:15		
Selection Criteria :				
Business Unit : MUS10 Period : Jan-Dec (2019) Selected Project Id : 00097214 Selected Fund Code : ALL Selected Dept. IDs : ALL Selected Outputs : ALL				
Project Id : 00097214 Strengthening ANBO Global Wate Output # : 00101034 Strengthening ANBO OMVS		Period : Jan-Dec (2019) Impl. Partner : 01982 Organization for Senegal Riv Location : Mauritius		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : COMPONENT1 (Strengthening ANBOs)				
Fund : 62000 (GEF Voluntary Contribution)				
71205 - Intl Consultants-Sht Term-Tech	61,154.34	0.00	0.00	61,154.34
71305 - Local Consult.-Sht Term-Tech	88,943.89	0.00	0.00	88,943.89
71605 - Travel Tickets-International	44,838.03	0.00	0.00	44,838.03
72105 - Svc Co-Construction & Engineer	8,129.31	0.00	0.00	8,129.31
72405 - Acquisition of Communic Equip	516.35	0.00	0.00	516.35
72425 - Mobile Telephone Charges	1,098.15	0.00	0.00	1,098.15
72440 - Connectivity Charges	2,144.49	0.00	0.00	2,144.49
72445 - Common Services-Communications	1,334.48	0.00	0.00	1,334.48
72505 - Stationery & other Office Supp	2,280.45	0.00	0.00	2,280.45
72510 - Publications	2,874.35	0.00	0.00	2,874.35
72515 - Print Media	607.23	0.00	0.00	607.23
72810 - Acquis of Computer Software	8,342.29	0.00	0.00	8,342.29
72815 - Inform Technology Supplies	1,962.96	0.00	0.00	1,962.96
Total for Fund 62000	224,226.32	0.00	0.00	224,226.32
Total for Activity COMPONENT1	224,226.32	0.00	0.00	224,226.32
Activity : COMPONENT2 (Supporting Capacity)				
Fund : 62000 (GEF Voluntary Contribution)				
71205 - Intl Consultants-Sht Term-Tech	32,616.14	0.00	0.00	32,616.14
71305 - Local Consult.-Sht Term-Tech	30,812.40	0.00	0.00	30,812.40
71605 - Travel Tickets-International	2,961.39	0.00	0.00	2,961.39
71625 - Daily Subsist Allow-Mtg Partic	87,273.21	0.00	0.00	87,273.21
72105 - Svc Co-Construction & Engineer	11,651.32	0.00	0.00	11,651.32
72425 - Mobile Telephone Charges	15,308.05	0.00	0.00	15,308.05
Total for Fund 62000	180,622.51	0.00	0.00	180,622.51
Total for Activity COMPONENT2	180,622.51	0.00	0.00	180,622.51
Activity : COMPONENT3 (PROJECT MANAGEMENT)				
Fund : 62000 (GEF Voluntary Contribution)				
71205 - Intl Consultants-Sht Term-Tech	20,000.00	0.00	0.00	20,000.00
71305 - Local Consult.-Sht Term-Tech	10,000.00	0.00	0.00	10,000.00
71605 - Travel Tickets-International	5,609.17	0.00	0.00	5,609.17

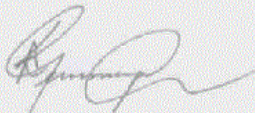

Audit of the UNDP Implementing Partner Organisation Pour la Mise en Valeur du Fleuve Sénégal (OMVS)

Combined Delivery Report by Activity

UNDP UN Development Programme
Report ID: ungidrb


Page 2 of 4
Run Time: 20-07-2020 15:07:16

Project Id : 00097214 Strengthening ANBO Global Wate		Period : Jan-Dec (2019)		
Output # : 00101034 Strengthening ANBO OMVS		Impl. Partner : 01982 Organization for Senegal Riv Location : Mauritius		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71615 - Daily Subsistence Allow-Intl	3,846.84	0.00	0.00	3,846.84
74110 - Audit Fees	0.00	2,500.00	0.00	2,500.00
Total for Fund 62000	39,456.01	2,500.00	0.00	41,956.01
Total for Activity COMPONENT3	39,456.01	2,500.00	0.00	41,956.01
Total for Output : 00101034	444,304.84	2,500.00	0.00	446,804.84
Project Total :	444,304.84	2,500.00	0.00	446,804.84

Amanda Serumaga, UNDP Resident Representative

Date: 30 July 2020



Signed By: ^{P.i} Mariama Diallo, Director of Finance, OMVS

Signed By: Amenata Sokhna Diop

Date: _____

Date: 06-08-2020



Martin Daniel
Partner

For and on behalf of BDO LLP
55 Baker Street
London W1U 7EU

07 August 2020





UNDP UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 3 of 4
Run Time: 20-07-2020 15:07:16

Selection Criteria :

Business Unit : MUS10
Period : Jan-Dec (2019)
Selected Project Id : 00097214
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : ALL	Period : Jan-Dec (2019)			
Output # : ALL	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
35605 - Mauritius - Energy & Envirmnt	444,304.84	2,500.00	0.00	446,804.84



Combined Delivery Report by Activity

Funds Utilization

Selection Criteria :

Business Unit : MUS10
 Period : Jan-Dec (2019)
 Selected Project Id : 00097214
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : ALL

Project/Award: 00097214 Strengthening ANBO Global Wate Period : As Of Dec31,2019

Output #	00101034	Impl. Partner :01982 Organization for Senegal Riv	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			0.00

Annex 3: Reconciliation between Statement of Expenses and Combined Delivery report

	US\$
Combined Delivery Report total (see Annex 2)	446,804.84
Less: direct implementation by UNDP	(2,500.00)
Less: expenditure incurred by other IPs	-
Less: other (please explain)	-
Total	444,304.84
Statement of Expenditure Total (see Annex 1)	444,304.84
Variance	-



Amanda Serumaga, UNDP Resident Representative
Date: 30 July 2020





Pi Mariama Diallo Director of Finance, OMVS
Date: 06-08-2020
Aminata Sokhna Diop







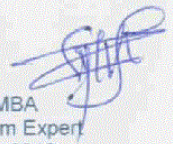
Annex 4: Statement of Assets and Equipment

Date of Purchase	Details	RAOB-PNUD/GEF Ref No.	Invoice/ Store Form	Unit	Serial Number	Supplier	COST (XOF)	COST (USD)	Location	Receiving Officer
17/12/2018	Desktop-5BAGTEK DELL Inspiron 27 7775 - All in one DD: 1T - Ecran: 27 pouces - Ram : 8 GO	RAOB-001-ICT	FP001538	1	FHM6YH2	Customer Satisfaction	1 250 000	2 151,46	RAOB-PNUD/GEF PROJECT	CKME
	Desktop-5BAGTEK DELL Inspiron 27 7775 - All in one DD: 1T - Ecran: 27 pouces - Ram : 8 GO	RAOB-002-ICT		1	HHM6YH2		1 250 000	2 151,46		AFE
	Desktop-5BAGTEK DELL Inspiron 27 7775 - All in one DD: 1T - Ecran: 27 pouces - Ram : 8 GO	RAOB-003-ICT		1	4JM6YH2		1 250 000	2 151,46		PA
	Laptop LENOVO ThinkPad X1 Carbon DD: 500 Go - Ecran: 14 pouces - Ram : 16 GO	RAOB-004-ICT		1	PF0Z2GR9		736 000	1 266,76		CKME
	Laptop LENOVO ThinkPad X1 Carbon DD: 500 Go - Ecran: 14 pouces - Ram : 16 GO	RAOB-005-ICT		1	PF0ZGF2N		736 000	1 266,76		AFE
	ECOSYS M6235 Cidr	RAOB-006-ICT		1	RC286011291		600 000	1 032,70		AFE
	OfficeJet Pro 6950 N°7k33A / BNH	RAOB-007-ICT		1	TH79P1N1FF		170 000	292,60		PM
	Projector VIVITEK MQ3PLUSW	RAOB-008-ICT		1	MQ3PLUSWH8040144 Q3PLUS-WH		500 000	860,59		AFE
	Digital Camera Nikon D 3400 N1510	RAOB-009-ICT		1	8873466		350 000	602,41		AFE
	External Hard drive Toshiba Canvio 1 TO	RAOB-010-ICT		1			55 000	94,66		CKME
	Stabilize Ouptpul VoltageOnduleur MERCURY Elite 1500 Pro 8 886383 623997	RAOB-011-ICT		1	170929 E1500N00504		70 000	120,48		CKME
	Onduleur MERCURY Elite 1500 Pro 8 886383 623997	RAOB-012-ICT		1	170929E1500N00490		70 000	120,48		AFE
	Onduleur MERCURY Elite 1500 Pro 8 886383 623997	RAOB-013-ICT		1	170929E1500N00489		70 000	120,48		PM
	Access Point DLink	RAOB-014-ICT RAOB-015-ICT		2	Not Applicable		70 000	120,48		PA
	Multiprise Legrand	RAOB-016-ICT RAOB-017-ICT RAOB-018-ICT RAOB-019-ICT		4	Not Applicable		40 000	68,85		PA-CKME-AFE
	Microsoft Office Pro 2016 - French Version			4	Not Applicable		700 000	1 204,82		AFE-CKME
	Microsoft Office Pro 2016 - Engl Version			2	Not Applicable		350 000	602,41		AFE-CKME
	Kaspersky Internet Security 2018			2	Not Applicable		60 000	103,27		PM-AFE-CKME
SUBTOTAL							8 327 000	14 332,19		



Audit of the UNDP Implementing Partner Organisation Pour la Mise en Valeur du Fleuve Sénégal (OMVS)

Date of Purchase	Details	RAOB-PNUD/GEF Ref No.	Invoice/ Store Form	Unit	Serial Number	Supplier	COST (XOF)	COST (USD)	Location	Receiving Officer
31/12/2018	Laptop LENOVO YOGA C93013IKB 41 C4 / MODELE 81C4 DD: - Ecran: pouces - Ram: GO	RAOB-020-ICT	N/A		PF1GLNRM	Best Buy	1 097 480	1 888,95	RAOB-PNUD/GEF PROJECT	PM
	SUBTOTAL						1 097 480	1 888,95		
09/01/2019	Executive Chair High Back	RAOB-021-ICT	FA0008	4	Not Applicable	Contechs	270 000	464,72	RAOB-PNUD/GEF PROJECT	PM
		RAOB-022-ICT					270 000	464,72		AFE
		RAOB-023-ICT					270 000	464,72		PA
		RAOB-024-ICT					270 000	464,72		CKME
	SPLIT TAC -18CS/XA21 - 18032204 (35kg) 11373W 4430 50200066	RAOB-025-ICT		2	Not Applicable		270 000	464,72		AFE
	SPLIT TAC -18CS/XA21 - 18032204 (10kg) 113338N 4490 50300137 SPLIT TAC -18CS/XA21 - 18032204 (35kg) 11373W 4430 50200066	RAOB-026-ICT					270 000	464,72		CKME
SPLIT TAC -18CS/XA21 - 18032204 (10kg) 113338N 4490 50300133							1 620 000	2 788,30		
SUBTOTAL										
21/01/2019	Mobile Phone-SAMSUNG Galaxy A6+ with Charger	RAOB-027-ICT	14/12/2018	1	356469090419141	Sonatel	150 000	258,18	RAOB-PNUD/GEF PROJECT	CKME
	Mobile Phone-SAMSUNG Galaxy A6+ with Charger	RAOB-028-ICT		1	356469090418887		150 000	258,18		AFE
01/06/2019	Mobile Phone-SAMSUNG Galaxy A70+ with Charger	RAOB-028-ICT	I0015583799	1	356469090418887	Sonatel	170 000	292,60		AP
01/08/2019	Laptop HP SpeCtre X360 - Convertible DD: 256 GoT - Ecran: 13 pouces - Ram: 8 Go	RAOB-027-ICT	F 0386/2019	1	5CD8237KR0		950 000	1 649,31		AP
31/10/2019	HP ENVY CURVED 34-B010AIO RAM 16 GB DD 256 SSD + 1TO	RAOB-028-ICT		1	8CQ74100BM		1 300 000	2 188,55		PM
	SUBTOTAL							1 890 000		4 646,81
	GRAND TOTAL IN XOF						12 934 480	23 656,24		
	GRAND TOTAL IN USD							23 656,24		

Prepared by:
Name: Edwige SAMBA
Title: Finance & Adm Expert
Date: 31 December 2019



Audit of the UNDP Implementing Partner Organisation Pour la Mise en Valeur du Fleuve Sénégal (OMVS)

Date of Purchase	Details	RADS PHUDGET Ref No.	Invoiced Store Form	Unit	Serial Number	Supplier	COST (KCF)	COST (USD)	Location	Receiving Officer
<p>Verified by: Name: Aminata S. DIOP Title: Chief of the Investments and External Financing Division</p> <p>Verified by: Name: Khadijatou SADEGH Title: Chief of the accounting and budget division</p> <p>Approved by: Name: Mariama DIALLO Title: OMVS Finance Director</p> <p><i>(Handwritten signatures and stamps follow)</i></p> <p><i>(Signature)</i> </p> <p>Amanda Serumaga, UNDP Resident Representative Date: 30 July 2020</p> <p><i>(Signature)</i> </p> <p>Mariama Diallo, Director of Finance, OMVS Date: 06-08-2020</p> <p><i>(Handwritten signature: Aminata Solhina Diop)</i></p> <p><i>(Handwritten signature: Diop)</i></p>										

Martin Daniel
Partner

For and on behalf of BDO LLP
55 Baker Street
London W1U 7EU

07 August 2020

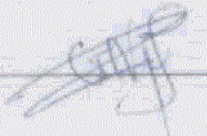


Annex 5: Statement of Cash Position

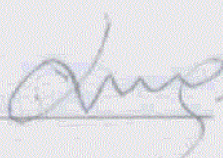
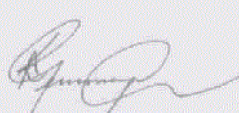
		Amount	
		USD	US\$
A	Opening Fund Balance	121 314,60	121 314,60
	BDK Bank Account	121 314,60	
B	Instalments Received from UNDP during 2019	322 990,24	322 990,24
	BDK Bank Account	322 990,24	
C	Total Funds Available(A+B) for 2019	444 304,84	444 304,84
D	Payments/Expenditure for 2019	422 250,21	-422 250,21
	from BDK Bank Account	422 250,21	-422 250,21
E	Exchange Gain/(Loss)		
F	Closing Fund Balance (C-D)	22 054,63	22 054,63 (*)
	BDK Bank Account	22 054,63	

(*) Total Accruals as at December 31, 2019: USD 22,054.63 (as per BDK's banking statement with 1,195,76 in the USD Bank account and USD 20,858.87 or 12 285 876 in the XOF Bank account)

Préparé par: Edwige SAMBA



Approuvé Par: Mariama DIALLO


Amanda Serumaga, UNDP Resident Representative

Date: 30 July 2020



P-1 Mariama Diallo Director of Finance, OMVS

Date: 06-08-2020

Aminata Sokhna Diop




Annex 6: Audit area ratings

Rating	Definition
Satisfactory	Internal controls and risk management practices were adequately established and functioning well. No high risk areas were identified. Overall, the IP's objectives are likely to be achieved.
Partially satisfactory	Internal controls and risk management practices were generally established and functioning, but needed improvement. One or more high and medium risk areas were identified that may impact on the achievement of the IP's objectives
Unsatisfactory	Internal controls and risk management practices were either not established or not functioning well. The majority of issues identified were high risk. Hence, the overall IP objectives are not likely to be achieved.

Annex 7: Audit finding priority ratings

Priority	Definition
High	Prompt action is required to ensure that UNDP is not exposed to high risks, i.e. failure to take action could result in major negative consequences and issues.
Medium	Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UNDP.
Low	Action is desirable and should result in enhanced control or better value for money.