

CARDS 3.0 (UNDP)

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HACT Audits HACT Review Letters Reports User Guide

Audit Review **Audit Reports** Missing Audit Reports Audit Firms Audit Planning Supporting Documents Audit Plan Submission

FY2020 HACT Financial Audit Reports - Observations and Recommendations - Action Plan - Syria

Audit Report Info And Opinion | Observations and Recommendations - Action Plan | Audit Report Submission | Action Plan Submission

Audit Report Title : 00088280 - Strengthen the Resilience
Project : 00088280 - Strengthen the Resilience
 Output : 00116905 - Impr Access & Mobility of IDPS

Action Plan Submission Current Status
 Action Plan Submitted to OAI by micheline.lescoufair on 26-May-21 @ 03:50 PM (NY time)

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Observations and Recommendations							Action Plan						
Obs No	Observation	Recommendation	Audit Area	Risk Severity	Proj/CO Mngt Comments	Action Planned	Target Impl Date	Action Unit	Person Responsible	Status	Updated Status	Actual Implementation Date	
1	ORANGE During our audit on the project's expenditures, we noted the following weaknesses in the financial management: 1- EXCESSIVE USE OF CASH We noted that a percentage of (80%) from the Partner's ...	"1- The Partner should implement internal control measures and monitoring control procedures to manage all cash payments in Syria and Gaziantep. When the banking system and PTT not applicable, a comm..."	FM	Medium	"1- EXCESSIVE USE OF CASH: The reason of paying the salaries for some employees in Turkey is resulting from the complications of not having work permit for foreign employees in Turkey. Our main target...	NA- project is closed	30-Jun-21	Other	NA	N/A	Project Closed (yasser.drei on 19-Apr-21)	19-Apr-21	EDIT
2	ORANGE During our audit on the payroll and HR processes, we noted the following weaknesses: 1- NONCOMPLIANCE WITH LOCAL LAWS AND REGULATIONS It was noted that the Partner was calculating the sala...	"1-We recommend the Partner to comply with the local Laws and Regulations and the Project Agreement to avoid any penalties and mitigate the risk of exposure to any legal liabilities in future. 2-We r..."	HR	Medium	"We applied for 12 Employees and we only received 2 work permits and the Other still pending with no response knowing that we covered and provide all the required documents. *95% of Orange's employo..."	NA-PROJECT IS CLOSED	30-Jun-21	Other	NA	N/A	Project Closed (yasser.drei on 19-Apr-21)	19-Apr-21	EDIT
3	ORANGE During our audit on the project's expenditures, we noted the following weaknesses in the Record Keeping Systems and Controls: 1- POOR FILING SYSTEM It was noted that the Partner failed t...	"1-We recommend the Partner to print out the voucher from the accounting system and attach it with the supporting documents. Also, to be signed by the preparer, reviewer and approval. 2-We recommend ..."	RC	Medium	"1-Proof Filing System: all invoices attached with vouchers which signed by the preparer, reviewer and approval. 2- LACK OF PAID AND UNDP PROJECT CODE STAMPS: all project supporting docs (invoices..."	NA-PROJECT IS CLOSED	30-Jun-21	Other	NA	N/A	Project Closed (yasser.drei on 19-Apr-21)	19-Apr-21	EDIT
4	ORANGE During our audit on the Partner Internal control, we noted the following weakness: INSURANCE COVERAGE We noted that the Partner did not obtain insurance coverage over Assets and cash in Tur...	"We recommend the Partner to: - Obtain appropriate insurance coverage for assets against loss, theft and third-party liability, for the protection of cash and fixed assets during the implementation ..."	EQ	Medium	" Insurance coverage has been a discussion topic throughout all clusters in Turkey for the IP's implementing projects in Syria. But there is no banking system, no insurance company and no even electri..."	NA-PROJECT IS CLOSED	30-Jun-21	Project Mngt	NA	N/A	Project Closed (yasser.drei on 19-Apr-21)	19-Apr-21	EDIT
5	MARAM During our audit on the project's expenditures, we noted the following weaknesses in the financial management: 1- SEPARATE BANK ACCOUNT NOT USED During our audit, we noted that all project...	"1-The Partner is recommended to use a separate bank account to receive and disburse UNDP fund for a less risky and more controlled environment. 2- We recommend the Partner to update their cash pol..."	FM	Medium	"1- MF uses separate bank account in USD dollar to receive installments from each donor. MF is using the pooled bank account for exchanging the money from US \$ to TL and accordingly be transferred to ..."	NA-PROJECT IS CLOSED	30-Jun-21	Other	NA	N/A	Project Closed (yasser.drei on 19-Apr-21)	19-Apr-21	EDIT
6	MARAM During our audit on the procurement process, we noted the following weaknesses over the tendering process and documentation: 1- The Partner in Tender # 665 had analyzed an offer for (Asaf) ...	"1-We recommend the Partner to Implement a fair and transparent procurement process in terms of ensuring that all tender documents are well-organized, authorized, complete, transparent, original, free..."	PR	Medium	" Against Finding (2): MF procurement department has stopped dealing with email offers during the tendering process and all closed bids been received in a closed box and each supplier has to fill 2 do..."	NA-PROJECT IS CLOSED	30-Jun-21	Other	NA	N/A	Project Closed (yasser.drei on 19-Apr-21)	19-Apr-21	EDIT
7	MARAM During our audit on the payroll and HR process, we noted the following weaknesses: 1- NONCOMPLIANCE WITH LOCAL LAWS AND REGULATIONS It was noted that the Partner was calculating the salari...	"We recommend the Partner to comply with local laws and regulations and the Project Agreement to avoid any penalties and mitigate the risk of exposure to any legal liabilities in future. "	HR	Medium	"During the implementation period of the project, we did not have sufficient work permits for the team working on this project, but the policy of the institution was changed, and a contract was made ..."	NA-PROJECT IS CLOSED	30-Jun-21	Other	NA	N/A	Project Closed (yasser.drei on 19-Apr-21)	19-Apr-21	EDIT
8	MARAM During our audit on the project's expenditures, we noted the following weaknesses in the record-keeping systems and controls: 1- WEAKNESS OVER AUTHORIZATION MATRIX We have noted that the Pa...	"1- We recommend the Partner to include the name and signature for each position in the authorization matrix, also it should be updated periodically. 2-The Partner should adopt a clear and prec..."	RC	Medium	"1- MF is concurring with this finding totally and the authorization matrix is being updated accordingly to include the name and signature of the respective personals. Additionally, MF started to use ..."	NA-PROJECT IS CLOSED	30-Jun-21	Other	NA	N/A	Project Closed (yasser.drei on 19-Apr-21)	19-Apr-21	EDIT
9	POINT ORGANIZATION During our audit on the project's expenditures, we noted the following weaknesses in the financial management: 1- EXCESSIVE USE OF CASH During the audit process, we have noted ...	"We recommend that payments should be paid through wire transfers (instead of cash), cash payments should be used only for small petty cash payments. If not applicable, the Partner is recommended to ..."	FM	Medium	"1- We are using the cash inside Syria as there are no banks to use it. All payments proceed by finance team in present with our area manager. Also, all payments paid after the approval on the payment..."	NA-PROJECT IS CLOSED	30-Jun-21	Other	NA	N/A	Project Closed (yasser.drei on 19-Apr-21)	19-Apr-21	EDIT
10	POINT ORGANIZATION During our audit on the procurement process, we noted the following weaknesses: 1- WEAKNESSES OVER PROCUREMENT PROCESS It was noted during our testing of the (Road Rehabilitation)...	"1-We recommend the Partner to Implement a fair and transparent procurement process in terms of ensuring that all tender documents are well-organized, authorized, complete, transparent, original, free..."	PR	Medium	"1- Because of the deadline was on Friday in Weekend in Syria, some of the vendors couldn't cross borders to Turkey to submit the bids in our office in Turkey on Monday 2th March, we developed our pro..."	NA-PROJECT IS CLOSED	30-Jun-21	Other	NA	N/A	Project Closed (yasser.drei on 19-Apr-21)	19-Apr-21	EDIT
11	POINT ORGANIZATION During our audit on the payroll and HR processes, we noted the following weaknesses: 1- NONCOMPLIANCE WITH LOCAL LAWS AND REGULATIONS It was noted that the Partner was calcula...	"1-We recommend the Partner to comply with the local Laws and Regulations and the Project Agreement to avoid any penalties and mitigate the risk of exposure to any legal liabilities in future. 2-We..."	HR	Medium	"1- From 2021 we are working on matching the Turkish regulations in meeting with donors to cover financially 2- We have update our contracts from 2021 to cover the benefits and obligations ..."	NA-PROJECT IS CLOSED	30-Jun-21	Other	NA	N/A	Project Closed (yasser.drei on 19-Apr-21)	19-Apr-21	EDIT
12	POINT ORGANIZATION During our audit on the project's expenditures, we noted the following weaknesses in the record-keeping systems and Controls: 1- POOR FILING SYSTEM It was noted that the Pa...	"1- We recommend the Partner to print out the voucher from the accounting system and attach it with the supporting documents. Also, to be signed by the preparer, reviewer, and approval. 2-We recomm..."	RC	Medium	"1- This risk has been indentified previously by the new financial manager and the department has changed the processes. The internal process has been changed starting 2021. 2- Well noted and we wi..."	NA-PROJECT IS CLOSED	30-Jun-21	Other	NA	N/A	Project Closed (yasser.drei on 19-Apr-21)	19-Apr-21	EDIT

Please report issues or send your comments to oai.webmaster@undp.org