



Summary of Assurance Significant Issues and Action Plan

Country office	Viet Nam	Partner name	Ministry of Construction		
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Shared Partner		If "Yes", state Agency		IA number	009224
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Micro Assessment date		Cash transfer modality	Direct Cash Transfer	Performed by	Mazars Vietnam Company Limited
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Assurance activity	Report of Factual Findings	Assurance activity date	30 June 2021	Financial year	1 July 2020 – 31 March 2021
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Adjusted risk rating (prior to assurance activity)		Revised adjusted risk rating post assurance activity (if any, where justification to provide below)		Bureau approval obtained for internal staff execution of spot check	
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Qualified expenditure		Total expenditure reviewed		Total estimated cash transfers in current year for Partner (\$)	
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Project Name	Project ID	Project start date	Project end date	Estimated cash transfers in current year for project (\$)	Total estimated cash transfers for project (\$)
1. Project "Energy Efficiency Improvement in Commercial and High-Rise Residential Buildings (EECB) in Viet Nam"	00092225	14 Jul 2015	30 Sept 2021		

Summary of issue	Action plan to resolve identified issue & indicate if issue have been resolved
1. Some of supporting documents were not stamped with "Paid from EECB/UNDP-GEF.	It is improved. All supporting documents were stamped additionally.




2. The performing reconciliation between FACE and CDRs is not made frequently.	It is be noted and to be further recommended for UNDP supported project when relevant. The project activities implemented by PMU was closed in 31 March 2021.
3. Recognition of Value Added Tax (VAT) is not in accordance with the provision of HPPMG.	It is improved. PMU has complied with the provision on VAT according to the HPPMG.
4. The contractor selection results have not been posted via public media related to the individual consulting bidding packages.	It is be noted and to be further recommended for UNDP supported project when relevant. The project activities implemented by PMU was closed in 31 March 2021.

Other relevant information/ justification of risk rating adjustment	
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Conclusion	All findings are evaluated at low risk severity.
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 13-Jan-2022

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Reviewed by:

Regional Bureau*

** The review by Regional Bureau is required for Partners above the predetermined threshold or other factors the bureau may find more appropriate including country-specific risk*