



Summary of Assurance Significant Issues and Action Plan

Country office	Viet Nam	Partner name	Vietnam Environment Administration (Nature and Biodiversity Conservation Agency), Ministry of Natural Resources and Environment
-----------------------	----------	---------------------	---

Shared Partner		If "Yes", state Agency		IA number	009241
-----------------------	--	-------------------------------	--	------------------	--------

Micro Assessment date		Cash transfer modality	Direct Cash Transfer	Performed by	Mazars Vietnam Company Limited
------------------------------	--	-------------------------------	----------------------	---------------------	--------------------------------

Assurance activity	Report of Factual Findings	Assurance activity date	8 June 2021	Financial year	1 July 2020 – 30 April 2021
---------------------------	----------------------------	--------------------------------	-------------	-----------------------	-----------------------------

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	
---	--	--	--	--	--

Qualified expenditure		Total expenditure reviewed		Total estimated cash transfers in current year for Partner (\$)	
------------------------------	--	-----------------------------------	--	--	--

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 "Capacity Building for the Ratification and Implementation of the Nagoya Protocol on Access and Benefit Sharing in Viet Nam"	00082536	2007	June, 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 UNDP/GEF's grant".	It is improved. All supporting documents were stamped.

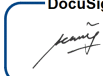


<p>2. The time for approving the contractor selection result is longer than the maximum time as mentioned in the Law of Bidding</p>	<p>It has not been improved. The approval process must go through many departments of the project owner to check, appraise and approve the selection results in according with Vietnam Bidding Law. Therefore, it is not affected to the schedule.</p>
<p>3. The payment documents have some errors/ misalignments.</p>	<p>It is improved. The project pays more attention to the process of drafting contracts and completing documents to ensure accuracy and consistence in content and other accounting documents.</p>

<p>Other relevant information/ justification of risk rating adjustment</p>	
---	--


<p>Conclusion</p>	<p>All findings are evaluated at low risk severity.</p>
--------------------------	---

Prepared by:

DocuSigned by:

 7F1ECDF4DFA7445...

Hoang Thu Thuy
 13-Thg1-2022

Cleared/Approved by

DocuSigned by:

 10518B1FE7644E9...

Patrick Haverman
 13-Jan-2022

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*