

CURRENT YEAR (2009): Audit observations and follow-up action plan

Serial No	Award ID: No. 00044801	Project ID : No. 00052811	Award / Project Title: UNDP - Council of Religions Project against HIV and AIDS.				
Observati on No.	Audit Area : Financial Management Audit (Summary)	Action Unit: NPD,PMU,UNDP Audit Recommendation	Audit Cause	Risk Severity	Person Responsible Name and Title: Various Management and/or CO Management (summary)// Actions planned	Target Impl. Date	Action Status
1	No bank reconciliation is being prepared since the beginning of the project. Outstanding cheques and unclear deposit may remain unnoticed.	We recommend that the cash book be reconciled with the bank statement every month and any discrepancy to be investigated.	Guidance	Low	Training of the Executive Secretary could not be envisaged because of financial and time constraint. The NGO Principal Recipient of the Global Fund Grant has gratefully agreed to provide the training under the guidance of its Finance Officer.	June 2011	In Progress
Observati on No.	Audit Area : Project Progress and Rate of Delivery Audit (Summary)	Action Unit: NPD,PMU,UNDP Audit Recommendation	Audit Cause	Risk Severity	Person Responsible Name and Title: Various Management and/or CO Management (summary)// Actions planned	Target Impl. Date	Action Status
1	No quarterly progress report is being prepared. The above implies that it is difficult to monitor the project and keep track on which activities have been achieved or not.	Management need to prepare quarterly report detailing activities achieved during the quarter and activities plan for the next quarter.	Guidance	Low	Project with UNDP funding has ceased since December 2009. It has been extended under Global Fund and reporting is now done to the NGO Principal Recipient which is the Mauritius Family Planning Welfare Association.	N/A	In Progress

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CURRENT YEAR (2009): Audit observations and follow-up action plan

	According to the NEX guidelines a quarterly progress report should be prepared detailing activities achieved during the quarter and activities plan for the net quarter.	Management need to prepare realistic and achievable work plans	Guidance	Low	The Toolkit for Religious Leaders have already been printed and in use. Please note that it was the only toolkit to be elaborated under the UNDP-funded HIV project. The 2 remaining toolkits were to be printed under AHRIM funding. Further funds from AHRIM could not be secured for the printing of the other two toolkits, namely for the youth and the women. Possibilities of tapping funds from savings of the Global Fund Grant will be explored.	Full implementation for the UNDP-funded project. Partial implementation for the AHRIM project
2	The project has been revised as from April 2008 and extended to December 2009 with reference to the Original Project Document signed in September 2006. Some milestones were achieved and some partially achieved.					
3	Audit Area : Procurement of goods and services	Audit Recommendation	Audit Cause	Risk Severity	Management Comments from Project and/or CO Management (summary)/ Actions planned	Person Responsible Name and Title: Various
Observation No.	Observation (Summary)					Target Impl. Date Action Status
	Not Applicable					
4	Audit Area : Human Resources Selection and Administration	Audit Recommendation	Audit Cause	Risk Severity	Management Comments from Project and/or CO Management (summary)/ Actions planned	Person Responsible Name and Title: Various
Observation No.	Observation (Summary)					Target Impl. Date Action Status
	Not Applicable					

CURRENT YEAR (2009): Audit observations and follow-up action plan

Observation No.	Audit Area : Management and use of equipment		Action Unit: NPD,PMU,UNDP		Person Responsible Name and Title: Various		
	Audit (Summary)	Audit Recommendation	Audit Cause	Risk Severity	Management Project and/or CO (summary)// Actions planned	Target Impl. Date	Action Status
5	<p>Observation</p> <p>Since the beginning of the project, we have found that no records are kept for fixed assets.</p> <p>There are serious risks that some additions and disposals remain unnoticed and not accounted for in the accounts or some asset may be wrongly classified as project expenditure.</p>	<p>We recommend that the project maintains a fixed asset register.</p> <p>Assets should be regrouped under distinct classes and for each category of assets, the register should record the:</p> <ul style="list-style-type: none"> • <i>Date of acquisition</i> • <i>Serial or other identification number</i> • <i>Cost</i> • <i>Location</i> • <i>Current depreciation charge</i> • <i>Accumulated depreciation</i> • <i>Net book value</i> 	Guidance	Low	Register has been prepared accordingly		Implemented
6	<p>Audit (Summary)</p> <p>Not Applicable</p>	<p>Audit Recommendation</p>	<p>Audit Cause</p>	<p>Risk Severity</p>	<p>Management Project and/or CO (summary)// Actions planned</p>	<p>Target Impl. Date</p>	<p>Action Status</p>

CURRENT YEAR (2009): Audit observations and follow-up action plan

Observation No.	Audit Area : Management Structure		Action Unit: NPD, PMU		Person Responsible Name and Title: Various				
	Audit (Summary)	Observation	Audit Recommendation	Audit Cause	Risk Severity	Management Project and/or CO (summary)/ Actions planned	Comments from Management	Target Impl. Date	Action Status
	Not Applicable								

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Approval of Current Year audit Follow – up action Plan: Fiscal Year 2009

(i) **Certification by Project Management** – National Project Director

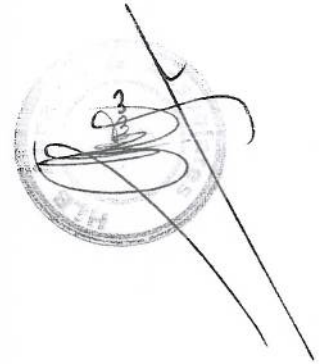
Print name, title and entity: Père Mr. Philippe Goupille, President Council of Religions *Council of Religions*



(ii) **Certification by UNDP Country Office Management** – RR / Country Director / Programme Officer

Print name, title and entity: Ms. Leyla Tegmo-Reddy, UNDP Resident Representative

[Handwritten Signature]



Selection Criteria:

Business Unit : MUS10
Period : Jan-Dec (2009)
Selected Award Id : 00044801
Selected Fund Code : 04000

Award Id : 00044801 Council of Religions Action PI	Period : Jan-Dec (2009)
Project # : 00052811 FIGHT AGAINST HIV & AIDS	Impl. Partner : 01953 National Execution
	Location : Mauritius

Govt Disb	UNDP Disb	UN Agencies	Total Disb
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Fund : 04000 (TRAC (Lines 1.1.1 and 1.1.2))

71205 - Intl Consultants-Sht Term-Tech	0.00	2,400.00	0.00	2,400.00
71405 - Service Contracts-Individuals	0.00	21,489.74	0.00	21,489.74
71605 - Travel Tickets-International	0.00	706.72	0.00	706.72
71610 - Travel Tickets-Local	0.00	0.02	0.00	0.02
71615 - Daily Subsistence Allow-Intl	0.00	-919.68	0.00	-919.68
71620 - Daily Subsistence Allow-Local	0.00	1,651.37	0.00	1,651.37
71635 - Travel - Other	0.00	0.00	0.00	0.00
72405 - Acquisition of Communic Equip	812.01	0.00	0.00	812.01
72805 - Acquis of Computer Hardware	435.29	0.00	0.00	435.29
72810 - Acquis of Computer Software	141.07	0.00	0.00	141.07
73105 - Rent	1,554.60	0.00	0.00	1,554.60
74210 - Printing and Publications	1,353.69	0.00	0.00	1,353.69
74525 - Sundry	9,171.63	113.93	0.00	9,285.56
76120 - Unrealized Loss	0.00	758.22	0.00	758.22
76125 - Realized Loss	0.00	148.63	0.00	148.63
76130 - Unrealized Gain	0.00	-801.37	0.00	-801.37
76135 - Realized Gain	0.00	-216.82	0.00	-216.82
Total for Fund 04000	13,468.29	25,330.76	0.00	38,799.05

Total for Project : 00052811

13,468.29	25,330.76	0.00	38,799.05
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Award Total :

13,468.29	25,330.76	0.00	38,799.05
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Council of Religions



Alfred Jégou-Ned

Signed By :

P. Gaupille

Date :

30/03/10

Name: Mr PÈre Philippe Gaupille

Title : President Council of Religion

UNITED NATIONS DEVELOPMENT PROGRAMME

COUNCIL OF RELIGIONS PROJECT AGAINST HIV AND AIDS

AUDITED ACCOUNTS
For the year ended December 31, 2009

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Report of the Auditors
To the National Project Director and the Resident Representative

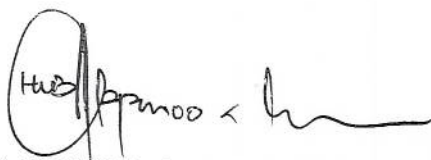
Certification of Statement of Assets and Equipment

We have audited the Statement of Assets and Equipment ("the Statement") on page 2, of the UNDP project number 00052811 as at December 31, 2009. The Statement is the responsibility of the management of the project. Our responsibility is to express an opinion on the Statement based on our audit.

We conducted our audit in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the statement. We believe our audit provides a reasonable basis for our opinion.

In our opinion, the Statement of Assets and Equipment presents fairly, in all material respects the inventory balance of the project amounting to US\$ 189,098 and its funding as at December 31, 2009 in accordance with UNDP requirements.

This report is intended solely for the information and use of UNDP and the Government of the Republic of Mauritius.



HLB APPAVOO & ASSOCIATES
Public Accountants and Management Consultants



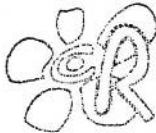
L. Clensy APPAVOO, FCCA, MBA
Reporting Partner

Date: 26 MAY 2010

Statement of equipment from 1 October 2006 to 31 December 2009

	2009 US\$	2008 US\$	2007 US\$	2006 US\$
FIXED ASSETS				
Opening balance	7,617	3,956	1,939	-
Additions during the year				
Communication Equipment	812	287	1,960	770
Computer Hardware	435	1,795	-	1,169
Audio Visual Production	-	447	57	-
Office Machinery	-	1,132	-	-
Computer software	141	-	-	-
	9,005	7,617	3,956	1,939

We approve this statement of equipment and confirm that we have made available all relevant records and information for its preparation



Council of Religions
Goupille

Name: Mr. Père Philippe Goupille
Title: President Council of Religion
Date: 26 MAY 2010

Clensy Appavoo

Name: Mr. Clensy Appavoo
Title: Senior Partner,
HLB Appavoo & Associates
Date: 26 MAY 2010

Leyla Tegmo-Reddy

Name: Ms. Leyla Tegmo-Reddy
Title: Resident Representative
Date: 26 MAY 2010

Report of the Auditors
To the National Project Director and the Resident Representative

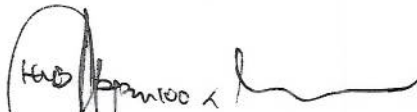
Certification of Statement of Expenditure

We have audited the Statement of Expenditure ("the Statement") on page 4, of the UNDP project number 00052811 for the year ended December 31, 2009. The Statement is the responsibility of the management of the project. Our responsibility is to express an opinion on the Statement based on our audit.

We conducted our audit in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the statement. We believe our audit provides a reasonable basis for our opinion.

In our opinion, the Statement of Expenditure presents fairly, in all material respects the expenditure of US\$ 38,799 incurred by the project for the year ended December 31, 2009 in accordance with UNDP accounting requirements.

This report is intended solely for the information and use of UNDP and the Government of the Republic of Mauritius.



HLB APPAVOO & ASSOCIATES
Public Accountants and Management Consultants

Date:.....2.6.MAY.2010



L. Clensy APPAVOO, FCCA, MBA
Reporting Partner

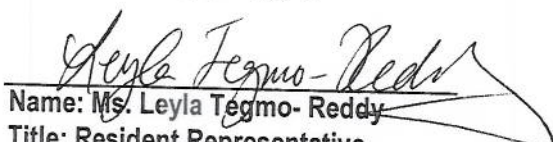
Statement of expenditure- year ended December 31, 2009

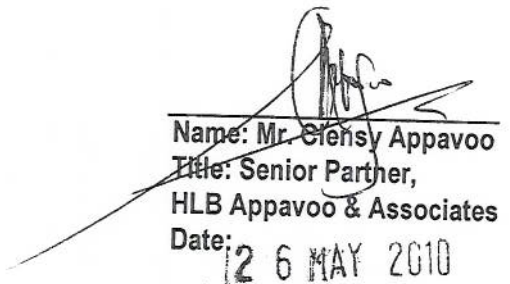
	OUTPUT					Total US\$
	Activity 1	Activity 2	Activity 3	Activity 4	Activity 5	
	PMU Established US\$	Empower Religious Leaders US\$	Community Mobilisation Human Rights US\$	Address women's vulnerability US\$	National Multisectoral Support US\$	
Project Expenditure						
International Consultants	-	-	-	-	2,400	2,400
Service contracts	21,490	-	-	-	-	21,490
Daily subsistence	-	-	-	-	732	732
Travel	-	-	-	-	707	707
Miscellaneous Expenses	5,302	3,076	2,828	762	114	12,083
	<u>26,792</u>	<u>3,076</u>	<u>2,828</u>	<u>762</u>	<u>3,952</u>	<u>37,411</u>
Property, plant and equipment						
Computer equipment	1,388	-	-	-	-	1,388
Total expenditure	<u><u>28,180</u></u>	<u><u>3,076</u></u>	<u><u>2,828</u></u>	<u><u>762</u></u>	<u><u>3,952</u></u>	<u><u>38,799</u></u>

We approve this statement of expenditure and confirm that we have made available all relevant records and information for its preparation



Name: Mr. Pèrre Philippe Goupille
 Title: President Council of Religion
 Date: 26 MAY 2010


 Name: Ms. Leyla Tegmo-Reddy
 Title: Resident Representative
 Date: 26 MAY 2010


 Name: Mr. Clensy Appavoo
 Title: Senior Partner,
 HLB Appavoo & Associates
 Date: 26 MAY 2010

**Report of the Auditors
To the National Project Director and the Resident Representative**

Certification of Statement of Cash Position

We have audited the Statement of Cash Position ("the Statement") on page 6, of the UNDP project number 00052811 for the year ended December 31, 2009. The Statement is the responsibility of the management of the project. Our responsibility is to express an opinion on the Statement based on our audit.

We conducted our audit in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the statement. We believe our audit provides a reasonable basis for our opinion.

In our opinion, the statement of cash position presents fairly, in all material respects the cash balance of the project amounting to US\$ 3,192 as at 31 December 2009 in accordance with UNDP accounting requirements.

This report is intended solely for the information and use of UNDP and the Government of the Republic of Mauritius.



HLB APPAVOO & ASSOCIATES
Public Accountants and Management Consultants

Date: 12.5.MAY.2010



L. Clensy APPAVOO, FCCA, MBA
Reporting Partner

Statement of cash position - year ended December 31, 2009

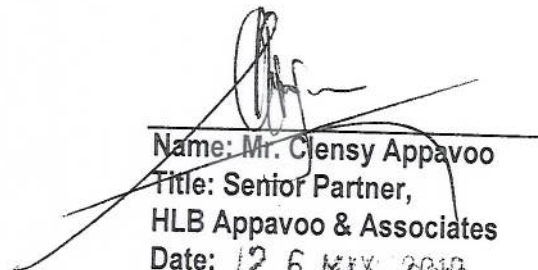
	Amount MUR	Amount US\$
Opening fund balance		
Bank	11,934	376
Advance received from UNDP during 2009	459,024	14,421
Refund from Cohesion Account	140,045	4,400
Interest received	6,179	194
Total funds available for 2009	617,182	19,391
Payments effected during 2009	(518,650)	(16,294)
Exchange gain	-	96
Closing fund balance	98,532	3,192
Closing balance represented by:		
Bank	98,532	3,192

We approve this statement of cash position and confirm that we have made available all relevant records and information for its preparation

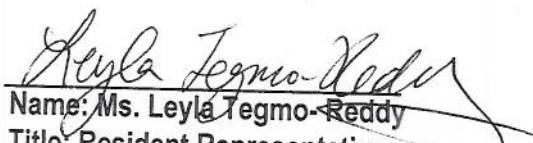



Council of Religions

Name: Mr. Père Philippe Goupille
Title: President Council of Religion
Date: 12 6 MAY 2010



Name: Mr. Clensy Appavoo
Title: Senior Partner,
HLB Appavoo & Associates
Date: 12 6 MAY 2010



Name: Ms. Leyla Tegmo-Reddy
Title: Resident Representative
Date: 2 6 MAY 2010

Notes to the accounts - year ended December 31, 2009

1. GENERAL INFORMATION

A memorandum of understanding was signed on 30 September 2006 between the Resident Representative of The United Nations Development Programme and the Government of the Republic of Mauritius, and the implementing partners, The Council of Religions in collaboration with the Ministry of Women, Ministry of Health (AIDS Secretariat), Mauritius Institute of Health (MIH), PILS, Mauritius Family Planning and Welfare Association (MFPWA), and Action Familiale (AF). The aim of this project is to support the action plan of the Council of Religions to contribute to the national strategic programme 2006 -2010 for the reduction of HIV incidence and HIV/ AIDS impact mitigation.

The overall objective of this project aims at contributing to the national strategic programme of the Council Of Religious (COR) for the reduction of HIV incidence and HIV/AIDS impact mitigation. To use a faith-approach through religious leaders and extend these to the ladies and youth wings of religious bodies to assist in the improvement of the quality of life of People Living with HIV and AIDS (PLWHA) in Mauritius and Rodrigues, thereby creating a positive and comforting environment wher PLWHA may live with less stigma. The plan targets people at grass root level through the reinforcement of prevention of new HIV and other sexually transmitted infections, with emphasis on the vulnerable factors of women and youth.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Statement of compliance

The financial statements have been prepared in accordance with International Financial Reporting Standards.

The preparation of financial statements in accordance with International Financial Reporting Standards requires the Project Manager to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates.

(b) Basis of preparation

The financial statements have been prepared on the historical cost basis. The principal accounting policies are set out below.

(c) Project Expenditure

Cumulative expenditure incurred on the project has been included in the 'Statement of Assets and Equipment' under the caption 'Project Expenditure'. These expenditures have been incurred to achieve the objectives of the project.

Notes to the accounts - year ended December 31, 2009

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) Foreign currencies

The presentation currency used in the accounts is the US Dollar. Financial transactions during the period made in other currencies are converted into US Dollars at the rates of exchange ruling at the dates of the transactions. Assets and liabilities are translated into US Dollars at the rate of exchange ruling at the date accounts are closed. The net exchange difference is accounted for under 'Project Expenditure'.

3. PROPERTY, PLANT AND EQUIPMENT

COST	Computer Equipment US\$
Balance as at January 01, 2009	7,617
Additions	1,388
Balance as at December 31, 2009	9,005

4. PROJECT EXPENDITURE

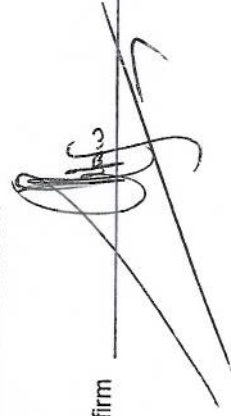
	Total Expenditure US\$
As at 01 January 2009	142,682
Expenditure incurred for the year	37,411
As at 31 December 2009	180,092

SUBMISSION FORM FOR AUDITED AWARDS AND AUDIT OPINIONS

A	B	C	D	E	F	G	H	I	J	K
S/N	Atlas Award Number	Atlas Project Number(s)	Award Title	Y2009 Total Expenditure	Y2009 Govt. expenditure audited (excluding CO direct support to NEX expenditure amount)	Y2009 Govt. expenditure certified (CDR amount)	Audit opinion - CDR (unqualified, qualified, disclaimer, adverse)	Total Net financial impact of audit qualification (amount in US\$) (sum of amounts in column J)	Reason(s) for qualified, Adverse or disclaimer audit opinion and respective breakdown of amount(s)	General comments
			Council of Religions Project against HIV and AIDS.							
1	No. 00044801	No. 00052811		USD 38,799	USD 13,468	USD 13,468	Unqualified	N/A	N/A	-
2	-	-		-	-	-	-	-	-	-
3	-	-		-	-	-	-	-	-	-
4	-	-		-	-	-	-	-	-	-
5	-	-		-	-	-	-	-	-	-

Name and title of auditor and Firm : **Mr. Clensy Appavoo**
Senior Partner
HLB Appavoo & Associates

Signature of auditor and stamp/seal of audit firm




26 MAY 2010

Statement of assets and equipment - as at December 31, 2009

	Note	2009 US\$	2008 US\$
ASSETS			
Property, plant and equipment	3	9,005	7,617
Project Expenditure	4	180,092	145,082
		<u>189,098</u>	<u>152,699</u>

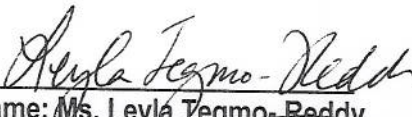
We approve this statement of assets and equipment and confirm that we have made available all relevant records and information for its preparation



Name: Mr. Père Philippe Goupille
Title: President Council of Religion
Date: 26 MAY 2010



Name: Mr. Clensy Appavoo
Title: Senior Partner,
HLB Appavoo & Associates
Date: 26 MAY 2010



Name: Ms. Leyla Tegmo-Reddy
Title: Resident Representative
Date: 26 MAY 2010