



INTERNAL AUDIT AND INVESTIGATIONS GROUP

UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

INTERNAL AUDIT REPORT

4 September 2015

PROJECT NAME:	SMALL GRANTS PROGRAMME (SGP) – OPERATIONAL PHASE 5
PROJECT NUMBER:	00078704
COUNTRY:	LEBANON
AUDITOR:	MOORE STEPHENS LLP
PERIOD SUBJECT TO AUDIT:	1 JANUARY 2011 TO 30 JUNE 2014

Contents

Acronyms and abbreviations	3
Executive summary	4
The engagement context	4
Audit objectives	4
Audit scope	4
Audit rating.....	4
Key issues and recommendations	5
Detailed assessment	7
Annex I - Definitions	18

Acronyms and abbreviations

BU	Business Unit
CBA	Community-based Adaptation
CBO	Community-based Organization
CO	Country Office
COA	Chart of Account (Atlas)
COB	Country Operating Budget
CPMT	Central Programme Management Team
CPS	Country Programme Strategy
DOA	Delegation of Authority
ERP	Enterprise Resource Planning (Atlas)
FTA	Fixed-Term Appointments
GEF	Global Environment Facility
GLJE	General Ledger Journal Entry
ICF	Internal Control Framework
LOA	Letter of Agreement
MOA	Memorandum of Agreement
MOSS	Minimum Operating Security Standards
MOU	Memorandum of Understanding
NAO	(UNOPS) North America Office
NC	National Coordinator
NFP	National Focal Person
NGO	Non-governmental Organization
NHI	National Host Institution
NSC	National Steering Committee
OP	Operational Phase
PA	Programme Assistant
PO	Purchase Order (Atlas)
PRINCE2	Projects In Controlled Environments 2
REQ	Requisition (Atlas)
RR (Res. Rep.)	Resident Representative
SC	Service Contracts
SOP	Standard Operating Procedures
SGC	Small Grants Cluster (The UNOPS NAO SGP team)
SGP	GEF Small Grants Programme
SSA	Special Service Agreement
TOR	Terms of Reference
UN	United Nations
UNDP	United Nations Development Programme
UNDSS	United Nations Department of Safety and Security
UNOPS	United Nations Office for Project Services

Executive summary

The engagement context

From 7 to 10 October 2014, the Internal Audit and Investigations Group (IAIG) of the United Nations Office for Project Services (UNOPS), through Moore Stephens LLP (“the audit firm”), conducted an audit of Small Grants Programme (SGP), Operational Phase 5 (OP5) in Lebanon, (Project ID 00078704) (“the project”), which is implemented and managed by UNDP SGP Office in Lebanon on behalf of the Global Environment Facility (GEF). The audit firm was under the general supervision of IAIG in conformance with the International Standards for the Professional Practice of Internal Auditing.

The project reported expenditure amounting to USD 781,226 during the period from 1 January 2011 to 30 June 2014. This project was funded by the Global Environment Facility (GEF).

The UNOPS-Small Grants Cluster (SGC), in conjunction with the Central Programme Management Team (CPMT), adopted a risk-based approach to form the audit plan, through which the SGP Lebanon programme was selected to be audited.

Audit objectives

The overall objective of the audit was to assess the management of the project operations to obtain reasonable assurance towards the achievement of the project objectives. The areas of focus included:

- a) Effective, efficient and economical use of resources;
- b) Reliability of reporting;
- c) Safeguarding of assets; and
- d) Compliance with applicable legislation.

The purpose of the audit was to provide reasonable assurance that:

- a) Client/donor contributions and project expenditure are properly accounted for;
- b) Project expenditure was incurred in accordance with the contribution agreement, and is supported by adequate documentation; and
- c) The related financial statements prepared by UNOPS for the year under review present a fair view of the operations.

In particular, the audit firm provided an overall assessment of the operational and internal control systems that are in place for the management of the project so that related transactions are processed in accordance with UNOPS policies and procedures to achieve the project’s objectives.

Audit scope

The audit firm conducted the audit in accordance with International Standards on Auditing and UNOPS internal audit practices, and in consideration of the requirements of United Nations System Accounting Standards (UNSAS), for the project period up to 31 December 2011, and International Public Sector Accounting Standards (IPSAS), for the project period from 1 January 2012.









Audit rating

Based on the audit report and corresponding management letter submitted by the audit firm, IAIG assessed the management of the project as partially satisfactory which means “Internal controls, governance and risk management processes were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity.” The details of the audit results are presented in Tables 1 and 2.

Table 1: Summary results of the financial audit

Project title		Period	Project no.
Small Grants Programme – Operational Phase 5, Lebanon		1 January 2011 – 30 June 2014	00078704
Financial statement		Statement of non-expendable property	
Amount USD	Opinion	Amount USD	Opinion
781,226	Unqualified	5,546	Unqualified

Table 2: Internal control rating summary for project

Rating summary by functional area		
Functional area	Rating	
Grant management	Satisfactory	
Database management	Partially satisfactory	
Country Operating Budget management	Satisfactory	
Atlas processes	Partially satisfactory	
Financial management	Satisfactory	
Human resources	Satisfactory	
Document and asset management	Partially satisfactory	
Overall rating of internal control	Partially satisfactory	

Key issues and recommendations

There are five recommendations, all of which are ranked of medium priority. Among the five audit findings, none were noted to be caused by factors beyond the control of UNOPS.

Below is a list of the audit findings, further details of which can be found in the detailed assessment section.

No.	Functional area	Audit finding title	Priority rating (high / medium / low)	Financial impact (USD)
1	Database management	Errors in information recorded on the database	Medium	-
2	Atlas processes	Audit parameters not met	Medium	-
3	Financial management	Lack of segregation of duties	Medium	-
4	Document and asset management	Weaknesses in grant documentation filing system	Medium	-
5	Document and asset management	Assets classified as 'not working' still have a value attached to them	Medium	2,014
Total				2,014
Sub-total financial impact on financial statement				-
Sub-total financial impact on statement of non-expendable property				2,014

Signed:



Mark Henderson
Partner
Moore Stephens LLP

4 September 2015

Detailed assessment

#	Observation	Recommendation	Management comment and action plan	Responsible manager / due date / priority						
Functional area: Database management										
1	<p>Title</p> <p>Errors in information recorded on the database</p> <p>Comparison criteria</p> <p>Section 4.1.2. of the SOP states that:</p> <p>‘Since July 2007, UNOPS made it mandatory for all new grant MOAs to properly have its financial data (including the planned disbursement dates and amounts) entered into the SGP Database...The same is true for any changes regarding a particular grant project (i.e. NSC decision minutes/summary, MOA amendments, revised payment schedule, grant termination letter, etc.)’.</p> <p>Facts / observation</p> <p>There were a number of areas where the database did not contain accurate or up-to-date information.</p> <p>The following grants were categorised as ‘currently under execution’ even though the final report had been received and the final payment made.</p> <table border="1" data-bbox="309 1246 831 1342"> <thead> <tr> <th>#</th> <th>Project Number</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>LEB/SGP/OP5/Y1/CORE/POPs/12/11</td> </tr> <tr> <td>2</td> <td>LEB/SGP/OP5/Y1/CORE/CC/12/09</td> </tr> </tbody> </table>	#	Project Number	1	LEB/SGP/OP5/Y1/CORE/POPs/12/11	2	LEB/SGP/OP5/Y1/CORE/CC/12/09	<p>The NC should ensure that the all required information is accurately updated to the database as soon as it becomes available.</p>	<p>NC Comments: Data base is updated based on the recommendation.</p> <p>SGC Comments: NC and PA are advised to pay their due-diligence to maintain the database information accurate and up to date</p>	<p>Responsible manager:</p> <p>NC</p> <p>Due date:</p> <p>31 December 2015</p> <p>Priority:</p> <p>Medium</p>
#	Project Number									
1	LEB/SGP/OP5/Y1/CORE/POPs/12/11									
2	LEB/SGP/OP5/Y1/CORE/CC/12/09									

UNOPS Internal Audit and Investigations Group

Internal audit report

SGP – Operational Phase 5

Lebanon – 00078704

1 January 2011 to 30 June 2014

<table border="1"> <tr> <td>3</td> <td>LEB/SGP/OP5/Y1/CORE/IW/12/10</td> </tr> </table>	3	LEB/SGP/OP5/Y1/CORE/IW/12/10																	
3	LEB/SGP/OP5/Y1/CORE/IW/12/10																		
<p>Additionally we noted that no 'planned project disbursement' information, which comprises the number of payments, amounts in USD and local currency, and whether the payment has been approved, was included in the database for any of the 18 grants.</p>																			
<p>Likewise we noted the following discrepancy between the database and the source information:</p>																			
<table border="1"> <thead> <tr> <th>Project number per MoA</th> <th>Project number per database</th> </tr> </thead> <tbody> <tr> <td>LEB/SGP/OP5/Y2/CORE/POPS/12/04</td> <td>LEB/SGP/OP5/Y2/CORE/CC/12/04</td> </tr> </tbody> </table>				Project number per MoA	Project number per database	LEB/SGP/OP5/Y2/CORE/POPS/12/04	LEB/SGP/OP5/Y2/CORE/CC/12/04												
Project number per MoA	Project number per database																		
LEB/SGP/OP5/Y2/CORE/POPS/12/04	LEB/SGP/OP5/Y2/CORE/CC/12/04																		
<p>For project number LEB/SGP/OP5/Y2/CORE/CC/12/05, the following fields were not completed in the database:</p>																			
<ul style="list-style-type: none"> • Grantee; • Company Title; • Address; and • Contact Person. 																			
<p>And for the following projects the NSC grant approval minutes were not uploaded to the database:</p>																			
<table border="1"> <thead> <tr> <th>#</th> <th>Project Number</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>LBN/EU-NGOs/OP5/Y3/2014/01</td> </tr> <tr> <td>2</td> <td>LEB/SGP/OP5/Y1/CORE/BD/12/05</td> </tr> <tr> <td>3</td> <td>LEB/SGP/OP5/Y1/CORE/BD/12/07</td> </tr> <tr> <td>4</td> <td>LEB/SGP/OP5/Y1/CORE/BD/12/08</td> </tr> <tr> <td>5</td> <td>LEB/SGP/OP5/Y1/CORE/CC/12/09</td> </tr> <tr> <td>6</td> <td>LEB/SGP/OP5/Y1/CORE/CC/12/12</td> </tr> <tr> <td>7</td> <td>LEB/SGP/OP5/Y1/CORE/IW/12/10</td> </tr> </tbody> </table>				#	Project Number	1	LBN/EU-NGOs/OP5/Y3/2014/01	2	LEB/SGP/OP5/Y1/CORE/BD/12/05	3	LEB/SGP/OP5/Y1/CORE/BD/12/07	4	LEB/SGP/OP5/Y1/CORE/BD/12/08	5	LEB/SGP/OP5/Y1/CORE/CC/12/09	6	LEB/SGP/OP5/Y1/CORE/CC/12/12	7	LEB/SGP/OP5/Y1/CORE/IW/12/10
#	Project Number																		
1	LBN/EU-NGOs/OP5/Y3/2014/01																		
2	LEB/SGP/OP5/Y1/CORE/BD/12/05																		
3	LEB/SGP/OP5/Y1/CORE/BD/12/07																		
4	LEB/SGP/OP5/Y1/CORE/BD/12/08																		
5	LEB/SGP/OP5/Y1/CORE/CC/12/09																		
6	LEB/SGP/OP5/Y1/CORE/CC/12/12																		
7	LEB/SGP/OP5/Y1/CORE/IW/12/10																		

8	LEB/SGP/OP5/Y1/CORE/POPs/12/11			
9	LEB/SGP/OP5/Y2/CORE/CC/12/05			
Impact				
Inaccurate information regarding the status of grants may mislead its readers.				
Cause				
Lack of or insufficient human resources				

#	Observation	Recommendation	Management comment and action plan	Responsible manager / due date / priority								
Functional area: Atlas processes												
2	<p>Title</p> <p>Audit parameters not met</p> <p>Comparison criteria</p> <p>The 'Atlas processes' section of 'Audit Parameters' states the following:</p> <ul style="list-style-type: none"> • 'Vendor for grantees are created within 15 days after the MoA is fully signed'. • 'Grant POs are created and sent to UNOPS for approval within 30 days after MoA is fully signed'. • 'Subsequent grant payments are made within 30 days of the certification of all required supporting documents' <p>Facts / observation</p> <p>We noted that for all 18 projects there were more than 15 days between the creation of the vendor and the MoA being signed.</p> <p>Additionally We noted that for five projects the PO for the 1st tranche was not created within 30 days after the signature of the MoA. The details are shown in the table below:</p> <table border="1" data-bbox="309 1238 1272 1321"> <thead> <tr> <th>Project number</th> <th>Date of PO creation</th> <th>Date of signature of MoA</th> <th>Difference</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Project number	Date of PO creation	Date of signature of MoA	Difference					<p>The NC should ensure that audit parameters are adhered to.</p>	<p>NC Comments: This was due to delays in sending the vendor info from the grantees and the creation of the vendor by the SGP office.</p> <p>As for the LBN/EU-NGOs/OP5/Y3/2014/01 this was mainly due to the fact that this is a new model and the arrangements between SGP/EU support unit and UNDP CO was not clear and the NC was not authorized to create the PO.</p> <p>SGC Comment: The audit recommendation is duly noted.</p> <p>The NC is advised to consistently follow up</p>	<p>Responsible manager:</p> <p>NC</p> <p>Due date:</p> <p>31 December 2015</p> <p>Priority:</p> <p>Medium</p>
Project number	Date of PO creation	Date of signature of MoA	Difference									

LBN/EU-NGOs/OP5/Y3/2014/01	29/05/2014	13/03/2014	77 days
LEB/SGP/OP5/Y2/CORE/POPS/12/04	16/09/2014	15/07/2014	63 days
LEB/SGP/OP5/Y2/CORE/BD/12/03	16/09/2014	15/07/2014	63 days
LEB/SGP/OP5/Y2/CORE/LD/12/02	16/09/2014	15/07/2014	63 days
LEB/SGP/OP5/Y2/CORE/BD/12/01	16/09/2014	01/08/2013	411 days

Finally we noted the following instances where payments were not made within 30 days of receiving the progress or final reports. There was also no evidence to show when the report had been certified by the NC.

Payment of 2nd tranche

Project number	Date of progress report	Date of payment of 2 nd tranche	Difference
LEB/SGP/OP5/Y1/CORE/BD/12/05	22/08/2013	04/10/2013	43 days
LEB/SGP/OP5/Y1/CORE/BD/12/06	07/03/2014	23/09/2014	200 days
LEB/SGP/OP5/Y1/CORE/POPS/12/11	13/06/2013	04/10/2013	113 days
LEB/SGP/OP5/Y1/CORE/BD/12/01	15/12/2013	09/10/2014	298 days
LEB/SGP/OP5/Y1/CORE/IW/12/10	22/09/2013	15/05/2014	235 days

Payment of 3rd tranche

Project number	Date of final report	Date of payment of 3 rd tranche	Difference
LEB/SGP/OP5/Y1/CORE/CC/12/09	30/11/2013	15/05/2014	166 days
LEB/SGP/OP5/Y1/CORE/POPS/12/11	07/02/2014	15/05/2014	97 days

Furthermore, we also noted that the following progress reports had not been dated by the Grantee nor by the NC upon certification of the report.

with the grantee in order to receive the vendor information within specified timeframe.

<p>Consequently, we were unable to determine whether the payments made were in line with the audit parameter. The details are shown in the table below:</p> <table border="1" data-bbox="309 395 833 555"> <thead> <tr> <th>#</th> <th>Project Number</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>LEB/SGP/OP5/Y1/CORE/BD/12/08</td> </tr> <tr> <td>2</td> <td>LEB/SGP/OP5/Y1/CORE/CC/12/09</td> </tr> <tr> <td>3</td> <td>LEB/SGP/OP5/Y1/CORE/POPs/12/03</td> </tr> <tr> <td>4</td> <td>LEB/SGP/OP5/Y1/CORE/BD/12/04</td> </tr> </tbody> </table> <p>Impact</p> <p>Grant disbursements are not made in a timely fashion and this could affect the implementation of the project.</p> <p>Cause</p> <p>Lack of or insufficient human resources</p>	#	Project Number	1	LEB/SGP/OP5/Y1/CORE/BD/12/08	2	LEB/SGP/OP5/Y1/CORE/CC/12/09	3	LEB/SGP/OP5/Y1/CORE/POPs/12/03	4	LEB/SGP/OP5/Y1/CORE/BD/12/04			
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4	LEB/SGP/OP5/Y1/CORE/BD/12/04												

	Observation	Recommendation	Management comment and action plan	Responsible manager / due date / priority
Functional area: Financial management				
3	<p>Title</p> <p>Lack of segregation of duties</p> <p>Comparison criteria</p> <p>Section 5. of the SOP states that:</p> <p>'The Small Grants Programme (SGP) country team is composed of two staff positions; a National Coordinator (NC) and a Programme Assistant (PA)'.</p> <p>Facts / observation</p> <p>We noted that there had been no PA in place for the period under audit. This demonstrates a lack of segregation of duties as the NC is both the preparer and reviewer of all information relating to the project.</p> <p>Impact</p> <p>Segregation of duties is a key internal control as it reduces the risk of both intentional and unintentional errors. As this control is not in place the internal control system is weakened.</p> <p>Cause</p> <p>Lack of or insufficient human resources</p>	<p>It is recommended that a PA is hired so that duties can be segregated.</p>	<p>SGC Comments: The PA is now recruited and the NC will coordinate the PA's work.</p> <p>SGC Comments: Notwithstanding this audit recommendation, some SGP country programmes have only one staff, and the UNOPS Internal Control Framework (ICF) does not allow more than one function to be concentrated in on staff. Therefore, the tasks of SGP country programmes are aligned with the ICF.</p>	<p>Responsible manager:</p> <p>NC</p> <p>Due date:</p> <p>Complete</p> <p>Priority:</p> <p>Medium</p>

#	Observation	Recommendation	Management comment and action plan	Responsible manager / due date / priority
Functional area: Document and asset management				
4	<p>Title</p> <p>Weaknesses in grant documentation filing system</p> <p>Comparison criteria</p> <p>Section 4.4.6. of the Standard Operating Procedures (SOP) states that:</p> <p>'The NC/PA is responsible for the proper and correct archiving of all SGP related documentation. . . While it is advisable to maintain hard copy originals, it is also recommended to establish scanned versions (electronic archives) to be saved on CD ROM'.</p> <p>Facts / observation</p> <p>We noted that no Progress Report was available, in either hard or soft copy, for the following project: LEB/SGP/OP5/Y1/CORE/BD/12/02. Consequently, we have been unable to verify whether the Progress Report was received and certified by the NC and, as such, whether the second tranche was disbursed in line with the MoA.</p> <p>Impact</p> <p>Tranches may be incorrectly disbursed if the documentation relating to the grant is not available due to being filed incorrectly.</p>	<p>The NC should ensure that all necessary grant documentation is maintained in both hard and soft copy for each grant.</p>	<p>NC Comments: The report was misfiled or lost. A copy of the report was requested from the grantee which now is available in the file.</p> <p>SGC Comments: The NC and PA are advised adhere to SOP guidance on filing.</p>	<p>Responsible manager:</p> <p>NC</p> <p>Due date:</p> <p>Complete</p> <p>Priority:</p> <p>Medium</p>

	Cause Human Error			
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#	Observation	Recommendation	Management comment and action plan	Responsible manager / due date / priority												
Functional area: Document and asset management																
5	<p>Title</p> <p>Assets classified as 'not working' still have a value attached to them</p> <p>Comparison criteria</p> <p>Section 6.1.5. of the Standard Operating Procedures (SOP) states that:</p> <p>'Assets are written-off when it is established that they are missing, lost or damaged beyond repair'.</p> <p>Facts / observation</p> <p>We noted that two assets in the Statement of Assets were classified as 'not working', although they still had a value attached to them in the Statement of Assets. The relevant assets are shown below:</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Description</th> <th>Unit</th> <th>Value (USD)</th> </tr> </thead> <tbody> <tr> <td>IT Equipment</td> <td>Laser Printer</td> <td>SGP-LB-EQUI-Printer-01</td> <td>446</td> </tr> <tr> <td>IT Equipment</td> <td>Laptop</td> <td>SGP-LB-EQUI-Laptop-02</td> <td>1,568</td> </tr> </tbody> </table> <p>Impact</p> <p>The asset register is not up to date and overstated.</p>	Category	Description	Unit	Value (USD)	IT Equipment	Laser Printer	SGP-LB-EQUI-Printer-01	446	IT Equipment	Laptop	SGP-LB-EQUI-Laptop-02	1,568	<p>The NC should ensure that a regular review is undertaken of the equipment and assets held, to ensure that it is complete, accurate and up to date.</p>	<p>NC Comments:</p> <p>The UNDP CO procedure in this regards is a bit complicated. I am keeping the non-functioning equipment at the office. Would appreciate having an approval to throw them away for the sake of space they are taking. The value in the assets list reflects the price paid for these equipment when they were purchased.</p> <p>SGC Comments:</p> <p>The NC is requested to work together with SGC PM to update the inventory status, and dispose the obsolete assets.</p>	<p>Responsible manager:</p> <p>NC</p> <p>Due date:</p> <p>31 December 2015</p> <p>Priority:</p> <p>Medium</p>
Category	Description	Unit	Value (USD)													
IT Equipment	Laser Printer	SGP-LB-EQUI-Printer-01	446													
IT Equipment	Laptop	SGP-LB-EQUI-Laptop-02	1,568													

	Cause Lack of or inadequate guidance or supervision at the CO level			
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Annex I - Definitions

Standard Audit Ratings for overall performance of internal control system

The harmonized rating system being applied by the internal audit services of UNICEF, UNFPA, WFP, UNDP and UNOPS effective 1 January 2010 is based on the following principles:

There are three categories:

- (a) satisfactory,
- (b) partially satisfactory, and
- (c) unsatisfactory.

The elements of the rating system take into account the audited office's internal control system, risk management practices, and their impact on the achievement of office objectives.

The definitions of the ratings are, as follows:

Standard Rating	Definition
Satisfactory	Internal controls, governance and risk management processes were adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited party.
Partially Satisfactory	Internal controls, governance and risk management processes were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity.
Unsatisfactory	Internal controls, governance and risk management processes were either not established or not functioning well. The issues identified were such that the overall objectives of the audited entity could be seriously compromised.

Categories for priorities of audit recommendations

The audit observations are categorized according to the priority of the audit recommendations and the possible causes of the issues. The categorized audit observation provides a basis by which the UNOPS country office management is to address the issues.

The following categories of **priorities** are used:

Categories	Definition
High	Prompt action is considered imperative to ensure that UNOPS is not exposed to high risks (that is, where failure to take action could result in critical or major consequences for the organization).
Medium	Action is considered necessary to avoid exposure to significant risks (that is, where failure to take action could result in significant consequences).
Low	Action is considered desirable and should result in enhanced control or better value for money.

Possible causes

The following categories of **possible causes** are used:

- **Guidelines:** absence of written procedures to guide staff in performing their functions;
 - Lack of or inadequate corporate policies or procedures
 - Lack of or inadequate RO/OC/PC policies or procedures
 - Inadequate planning
 - Inadequate risk management processes
 - Inadequate management structure
- **Guidance:** inadequate or lack of supervision by supervisors;
 - Lack of or inadequate guidance or supervision at the RO/OC/PC level
 - Inadequate oversight by Headquarters
- **Resources:** insufficient resources (funds, skill, staff) to carry out an activity or function;
 - Lack of or insufficient resources (financial, human, or technical resources)
 - Inadequate training
- **Human error:** Un-intentional mistakes committed by staff entrusted to perform assigned functions;
- **Intentional:** intentional overriding of internal controls;
- **Other:** Factors beyond the control of UNOPS.

List of functional areas

The following categories of **functional areas** are used:

- Project management
- Finance
- Human resources
- Procurement and supply chain
- General administration (which includes asset management)
- Information and communications technology