**PROJECT NAME:** SMALL GRANTS PROGRAMME (SGP) – OPERATIONAL PHASE 6  
**UNOPS PROJECT NUMBER:** 11960-011  
**COUNTRY:** GEORGIA  
**AUDITOR:** MOORE STEPHENS LLP  
**PERIOD SUBJECT TO AUDIT:** 1 JANUARY 2016 TO 31 MARCH 2018
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**Acronyms and abbreviations**

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<tr>
<th>Abbreviation</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AI</td>
<td>Administrative Instructions</td>
</tr>
<tr>
<td>BU</td>
<td>Business Unit</td>
</tr>
<tr>
<td>CBA</td>
<td>Community-based Adaptation</td>
</tr>
<tr>
<td>CBO</td>
<td>Community-based Organisation</td>
</tr>
<tr>
<td>CD</td>
<td>Country Director</td>
</tr>
<tr>
<td>DCD</td>
<td>Deputy Country Director</td>
</tr>
<tr>
<td>CO</td>
<td>Country Office</td>
</tr>
<tr>
<td>COA</td>
<td>Chart of Account (oneUNOPS)</td>
</tr>
<tr>
<td>COB</td>
<td>Country Operating Budget</td>
</tr>
<tr>
<td>CPMT</td>
<td>Central Programme Management Team</td>
</tr>
<tr>
<td>CPS</td>
<td>Country Programme Strategy</td>
</tr>
<tr>
<td>DOA</td>
<td>Delegation of Authority</td>
</tr>
<tr>
<td>ERP</td>
<td>Enterprise Resource Planning (oneUNOPS)</td>
</tr>
<tr>
<td>FTA</td>
<td>Fixed-Term Appointments</td>
</tr>
<tr>
<td>GEF</td>
<td>Global Environment Facility</td>
</tr>
<tr>
<td>GLA</td>
<td>General Ledger Account</td>
</tr>
<tr>
<td>GLJE</td>
<td>General Ledger Journal Entry</td>
</tr>
<tr>
<td>ICF</td>
<td>Internal Control Framework</td>
</tr>
<tr>
<td>IPSAS</td>
<td>International Public Sector Accounting Standards</td>
</tr>
<tr>
<td>LOA</td>
<td>Letter of Agreement</td>
</tr>
<tr>
<td>MOA</td>
<td>Memorandum of Agreement</td>
</tr>
<tr>
<td>MOSS</td>
<td>Minimum Operating Security Standards</td>
</tr>
<tr>
<td>MOU</td>
<td>Memorandum of Understanding</td>
</tr>
<tr>
<td>NC</td>
<td>National Coordinator</td>
</tr>
<tr>
<td>NFP</td>
<td>National Focal Person</td>
</tr>
<tr>
<td>NGO</td>
<td>Non-governmental Organisation</td>
</tr>
<tr>
<td>NHI</td>
<td>National Host Institution</td>
</tr>
<tr>
<td>NSC</td>
<td>National Steering Committee</td>
</tr>
<tr>
<td>OD</td>
<td>Organisational Directive</td>
</tr>
<tr>
<td>OI</td>
<td>Operational Instructions</td>
</tr>
<tr>
<td>OP</td>
<td>Operational Phase</td>
</tr>
<tr>
<td>PA</td>
<td>Programme Assistant</td>
</tr>
<tr>
<td>PO</td>
<td>Purchase Order (oneUNOPS)</td>
</tr>
<tr>
<td>PRINCE2</td>
<td>Projects in Controlled Environments 2</td>
</tr>
<tr>
<td>REQ</td>
<td>Requisition (oneUNOPS)</td>
</tr>
<tr>
<td>RFP</td>
<td>Request for Payment</td>
</tr>
<tr>
<td>RR (Res. Rep.)</td>
<td>Resident Representative</td>
</tr>
<tr>
<td>SC</td>
<td>Service Contracts</td>
</tr>
<tr>
<td>SOP</td>
<td>Standard Operating Procedures</td>
</tr>
<tr>
<td>SGC</td>
<td>Small Grants Cluster (The UNOPS SGP team)</td>
</tr>
<tr>
<td>SGP</td>
<td>GEF Small Grants Programme</td>
</tr>
<tr>
<td>TAG</td>
<td>Technical Advisory Group</td>
</tr>
<tr>
<td>TOR</td>
<td>Terms of Reference</td>
</tr>
<tr>
<td>UN</td>
<td>United Nations</td>
</tr>
<tr>
<td>UNDP</td>
<td>United Nations Development Programme</td>
</tr>
<tr>
<td>UNDSS</td>
<td>United Nations Department of Safety and Security</td>
</tr>
<tr>
<td>UNOPS</td>
<td>United Nations Office for Project Services</td>
</tr>
<tr>
<td>US$</td>
<td>United States Dollars</td>
</tr>
</tbody>
</table>
Executive summary

The engagement context
From 18 to 21 September 2018, 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 6 (OP6) in Georgia, (oneUNOPS Project reference 11960 - 011) ("the project"), which is implemented and managed by UNDP SGP Office in Georgia 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 US$ 447,714 during the period from 1 January 2016 to 31 March 2018. 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 Georgia 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 period 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 issued by the IASSB and UNOPS internal audit practices, and in consideration of the requirements of International Public Sector Accounting Standards (IPSAS).
Audit rating

Based on the audit report and corresponding management letter submitted by the audit firm, IAIG assessed the management of the project as satisfactory which means “The assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area.”

The details of the audit results are presented in Tables 1 and 2.

Table 1: Summary results of the financial audit

<table>
<thead>
<tr>
<th>Project title</th>
<th>Period</th>
<th>Project no.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial statement</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amount US$</td>
<td>Opinion</td>
<td>Amount US$</td>
</tr>
<tr>
<td>447,714</td>
<td>Unmodified</td>
<td>2,873</td>
</tr>
</tbody>
</table>

Table 2: Internal control rating summary for project

<table>
<thead>
<tr>
<th>Functional area</th>
<th>Rating</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grant management</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>Financial monitoring and processes</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>oneUNOPS processes</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>Document management – filing and archiving</td>
<td>Partially satisfactory (Some improvement needed)</td>
</tr>
<tr>
<td>Asset management</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>Overall rating of internal control</td>
<td>Satisfactory</td>
</tr>
</tbody>
</table>

Key issues and recommendations

There are two recommendations, both of which are ranked as a medium priority.

---

1 All assets procured under the SGP programme are fully expensed at the time of purchase. They do not, therefore, appear on a separate statement of non-expendable property and an audit opinion is not required. The asset listing is provided as Annex II of this report.

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UNOPS SGP Georgia
Internal audit report
SGP – Operational Phase 6
Georgia – 11960 - 011
1 January 2016 – 31 March 2018
Below is a list of the audit findings, further details of which can be found in the detailed audit findings section.

Table 3: Summary of audit findings

<table>
<thead>
<tr>
<th>No.</th>
<th>Functional area</th>
<th>Audit finding title</th>
<th>Priority rating (high / medium / low)</th>
<th>Financial impact (USD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>oneUNOPS processes</td>
<td>Insufficient oversight in contract and financial management</td>
<td>Medium</td>
<td>-</td>
</tr>
<tr>
<td>2</td>
<td>Document management – filing and archiving</td>
<td>Weaknesses in document management</td>
<td>Medium</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Detailed audit findings

<table>
<thead>
<tr>
<th>Title</th>
<th>Insufficient oversight in contract and financial management</th>
</tr>
</thead>
<tbody>
<tr>
<td>Functional area</td>
<td>oneUNOPS processes</td>
</tr>
</tbody>
</table>
| Comparison criteria | Article 5.4 of the Standard Operating Procedures states that: "It is mandatory to create a Purchase Order (PO) for all payments above US$ 2,500. The grants POs should be created immediately after the MOA is signed, and supplier is created in oneUNOPS. The POs should include all payment instalments during current and future years, and reflect the correct payment schedules under the PO delivery date for each PO line."

Article 5.4 of the Standard Operating Procedures states that: "The POs should use the correct SGP country programme’s General Ledger Analysis (GLA – formerly COA in Atlas) in oneUNOPS. It is important for accurate accounting and financial reporting."

| Priority | Medium |
| Cause | Compliance, Failure to comply with prescribed regulations, rules and procedures |
| Due date | January 2019 |
| Financial impact | |

**Facts / observation:**

We found that, for one payment of office rent in 2016, amounting to US$ 2,500, a purchase order was not raised. For rent in subsequent years, purchase orders were in place.

Further to this, we found that the following transactions, relating to office rent payments, were allocated to two different accounts in oneUNOPS:

<table>
<thead>
<tr>
<th>Date</th>
<th>Account</th>
<th>Account Description</th>
<th>Supplier</th>
<th>Amount ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>13-Sep-2016</td>
<td>73105</td>
<td>Rent / Leased land building</td>
<td></td>
<td>2,500</td>
</tr>
<tr>
<td>06-Jun-2017</td>
<td>73110</td>
<td>Rental - Other</td>
<td></td>
<td>2,500</td>
</tr>
<tr>
<td>13-Mar-2017</td>
<td>73110</td>
<td>Rental - Other</td>
<td></td>
<td>2,500</td>
</tr>
<tr>
<td>07-Mar-2018</td>
<td>73110</td>
<td>Rental - Other</td>
<td></td>
<td>2,500</td>
</tr>
</tbody>
</table>

The following payments, which related to vehicle / driver hire costs of a similar nature, all from the same supplier, and all for project monitoring visits, were allocated to three different account codes:

<table>
<thead>
<tr>
<th>Date</th>
<th>Account</th>
<th>Account Description</th>
<th>Supplier</th>
<th>Amount ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>16-Dec-2016</td>
<td>75445</td>
<td>Translation Costs</td>
<td></td>
<td>154</td>
</tr>
<tr>
<td>12-Sep-2017</td>
<td>75710</td>
<td>Transportation charges</td>
<td></td>
<td>160</td>
</tr>
<tr>
<td>08-Dec-2016</td>
<td>71835</td>
<td>Travel - Other</td>
<td></td>
<td>1,012</td>
</tr>
</tbody>
</table>
### Impact:
Lack of a purchase order increases the risk that larger purchases are not subject to the appropriate scrutiny and advance approval, or that payments are not made on a timely basis.
The reported financial information is not based on an accurate allocation of costs and could therefore be misleading or inaccurate.

### Recommendation:
A PO should be created for all future payments above US$ 2,500, and upon the commitment of funds.
The SGP should consistently allocate expenditure to the correct account code in oneUNOPS.

### Management reply and action plan:
Agreed. SGP Georgia will comply with audit recommend, and ensure POs are created for all payments equal to and above $2,500.
Agreed. UNOPS Small Grants team will share the guidance on the use-cases of oneUNOPS GLA. The NC is advised to follow the instructions.
<table>
<thead>
<tr>
<th>Title:</th>
<th>Weaknesses in document management</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Functional area:</strong></td>
<td><strong>Document management – filing and archiving</strong></td>
</tr>
<tr>
<td><strong>Comparison criteria:</strong></td>
<td>Article 2.6 of the Standard Operating Procedures states that:</td>
</tr>
<tr>
<td></td>
<td>“One of the core assets in SGP is information. Most staff are receiving or producing significant amounts of information on a daily basis — everything from printed client contracts to emails. The NC/PA is responsible for the proper and correct archiving of all SGP related documentation. This is essential for both audit purposes and the retention of knowledge and lessons learnt, (UNOPS Record Retention Policy).”</td>
</tr>
<tr>
<td></td>
<td>While a uniform filing system would be ideal, it is difficult to ensure congruency across all SGP country offices. Documents should be organised in a filing system that can be easily navigated. Most SGP files should be placed into one of the following folders:</td>
</tr>
</tbody>
</table>
| | • Grants Projects — Separate folders should be created for each grant project and it should include the following files:  
  Original MOA (and any existing amendments)  
  Progress Reports  
  Project Correspondence  
• Non-grant – Non-grant files should be filed in the following order  
  COB authorisation  
  POs  
  Disbursements and supporting documentation  
• Other general documents correspondence  
  Organise by subject matter  
  Use file separators  
| | Documents shall be archived in accordance with the below table. While it is advisable to maintain hard copy originals, it is also recommended to establish scanned versions (electronic archives) to be saved on external hard drive.” |
| **Priority:** | Medium |
| **Cause:** | Compliance Failure to comply with prescribed regulations, rules and procedures |
| **Due date:** | Immediate |
| **Financial impact** | - |
| **Facts / observation:** | The SGP maintained documents in a variety of different files. All project proposals and MOAs were filed together (organised by grantee), but a separate, specific file was not maintained for each grantee. Rather, each narrative and financial progress report and the associated supporting documents were maintained in a separate package. Project monitoring visit reports were not filed with grantee documents and some documents were available in electronic form only. |
**Impact:** Without an orderly structured file, it is more likely that important documents are omitted, thereby resulting in the potential delay of project implementation or inaccurate information being presented to the beneficiary or SGP stakeholders.

As the NC was able to provide all the documents we needed for the purposes of our audit, we do not consider this finding to meet the criteria for being high priority. However, locating documents relied heavily on the NC, which increases the risk of the loss of information and expertise should there be a change in personnel.

**Recommendation:** A separate file should be created for each grantee, in which documents relating to the project is maintained in a logical and consistent order, including the proposal, budget, MOA, financial and narrative reports, payments, site visit reports and any other relevant correspondence. File should also be loaded in an accessible, safe and secured location to minimize the risk of the loss of information.

**Management reply and action plan:** Agreed. The audit recommendation will be implemented.
Annex I - Definitions

Standard Audit Ratings for overall performance of internal control system

Effective 1 January 2017, the internal audit services of UNDP, UNFPA, UNICEF, UNOPS and WFP adopted harmonized audit rating definitions, as described below. IAIG assesses the entity under review as a whole as well as the specific audit areas within the audited entity:

(a) satisfactory (effective),
(b) partially satisfactory (some improvement needed),
(c) partially satisfactory (major improvement needed), and
(d) unsatisfactory (ineffective).

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:

<table>
<thead>
<tr>
<th>Standard rating</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Satisfactory (effective)</td>
<td>The assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area.</td>
</tr>
<tr>
<td>Partially satisfactory (some improvement needed)</td>
<td>The assessed governance arrangements, risk management practices and controls were generally established and functioning, but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area.</td>
</tr>
<tr>
<td>Partially satisfactory (major improvement needed)</td>
<td>The assessed governance arrangements, risk management practices and controls were established and functioning, but need major improvement. Issues identified by the audit could significantly affect the achievement of the objectives of the audited entity/area.</td>
</tr>
<tr>
<td>Unsatisfactory (ineffective)</td>
<td>The assessed governance arrangements, risk management practices and controls were either not adequately established or not functioning well. Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity.</td>
</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th>Categories</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>High</td>
<td>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).</td>
</tr>
<tr>
<td>Medium</td>
<td>Action is considered necessary to avoid exposure to significant risks (that is, where failure to take action could result in significant consequences).</td>
</tr>
<tr>
<td>Low</td>
<td>Action is considered desirable and should result in enhanced control or better value for money.</td>
</tr>
</tbody>
</table>

Possible causes

The following categories of possible causes are used:

<table>
<thead>
<tr>
<th>Rating</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compliance</td>
<td>Failure to comply with prescribed regulations, rules and procedures</td>
</tr>
<tr>
<td>Guidelines</td>
<td>Absence of written procedures to guide staff in the performance of their functions</td>
</tr>
<tr>
<td>Guidance</td>
<td>Inadequate or lack of supervision by supervisors</td>
</tr>
<tr>
<td>Human errors</td>
<td>Mistakes committed by staff entrusted to perform assigned functions</td>
</tr>
<tr>
<td>Resources</td>
<td>Lack of or inadequate resources (funds, skills, staff, etc.) to carry out an activity or function</td>
</tr>
</tbody>
</table>

List of functional areas

The following categories of functional areas are used:

- Grant management
- Financial monitoring and processes
- oneUNOPS processes
- Document management – filing and archiving
- Asset management
<table>
<thead>
<tr>
<th>No</th>
<th>Category</th>
<th>Sub-Category</th>
<th>Description</th>
<th>Unit</th>
<th>Quantity</th>
<th>Unit price US$</th>
<th>Total US$</th>
<th>Location - users</th>
<th>Acquisition date</th>
<th>Status</th>
<th>Tag Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>IT Equipment</td>
<td>Laptop</td>
<td>HP 8470p</td>
<td>No</td>
<td>1</td>
<td>1,115</td>
<td>1,115</td>
<td>SGP Georgia</td>
<td>14-Dec-12</td>
<td>Working</td>
<td>SGP/GEO/001</td>
</tr>
<tr>
<td>2</td>
<td>IT Equipment</td>
<td>Monitor</td>
<td>PHILIPS 19 LCD Black</td>
<td>No</td>
<td>1</td>
<td>155</td>
<td>155</td>
<td>SGP Georgia</td>
<td>14-Dec-12</td>
<td>Working</td>
<td>SGP/GEO/002</td>
</tr>
<tr>
<td>3</td>
<td>IT Equipment</td>
<td>Docking Station</td>
<td>HP 2012 90W</td>
<td>No</td>
<td>1</td>
<td>143</td>
<td>143</td>
<td>SGP Georgia</td>
<td>14-Dec-12</td>
<td>Working</td>
<td>SGP/GEO/003</td>
</tr>
<tr>
<td>4</td>
<td>Office Equipment</td>
<td>Printer/Fax/Copier/Scanner</td>
<td>Lexmark MFP</td>
<td>No</td>
<td>1</td>
<td>224</td>
<td>224</td>
<td>SGP Georgia</td>
<td>14-Dec-12</td>
<td>Working</td>
<td>SGP/GEO/004</td>
</tr>
<tr>
<td>5</td>
<td>Audio Visual</td>
<td>Digital camera</td>
<td>Fujifilm T-200 Finepix Black</td>
<td>No</td>
<td>1</td>
<td>141</td>
<td>141</td>
<td>SGP Georgia</td>
<td>14-Dec-12</td>
<td>Working</td>
<td>SGP/GEO/005</td>
</tr>
<tr>
<td>6</td>
<td>Audio Visual</td>
<td>Projector</td>
<td>Optoma ES550</td>
<td>No</td>
<td>1</td>
<td>398</td>
<td>398</td>
<td>SGP Georgia</td>
<td>14-Dec-12</td>
<td>Working</td>
<td>SGP/GEO/006</td>
</tr>
<tr>
<td>7</td>
<td>Furniture</td>
<td>computer table with drawers</td>
<td></td>
<td>No</td>
<td>1</td>
<td>NA</td>
<td>NA</td>
<td>SGP Georgia</td>
<td>27-Dec-12</td>
<td>Working</td>
<td>SGP/GEO/007</td>
</tr>
<tr>
<td>8</td>
<td>Furniture</td>
<td>roll on chair</td>
<td></td>
<td>No</td>
<td>1</td>
<td>126</td>
<td>126</td>
<td>SGP Georgia</td>
<td>27-Dec-12</td>
<td>Working</td>
<td>SGP/GEO/008</td>
</tr>
<tr>
<td>9</td>
<td>Furniture</td>
<td>chair</td>
<td></td>
<td>No</td>
<td>1</td>
<td>16</td>
<td>16</td>
<td>SGP Georgia</td>
<td>27-Dec-12</td>
<td>Working</td>
<td>SGP/GEO/009</td>
</tr>
<tr>
<td>10</td>
<td>Furniture</td>
<td>drawer case</td>
<td></td>
<td>No</td>
<td>1</td>
<td>278</td>
<td>278</td>
<td>SGP Georgia</td>
<td>27-Dec-12</td>
<td>Working</td>
<td>SGP/GEO/010</td>
</tr>
<tr>
<td>11</td>
<td>Furniture</td>
<td>bookshelf</td>
<td></td>
<td>No</td>
<td>1</td>
<td>NA</td>
<td>NA</td>
<td>SGP Georgia</td>
<td>27-Dec-12</td>
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All the assets listed in the report are non-capitalised and have been already reported as expense to the client at the time of purchase, and thus are not reflected in a general ledger.

Prepared by: Lia Terglishvili
Signature: 
Date: 28-Nov-18

Reviewed by: Ana Shubutidze
Signature: 
Date: 28-Nov-18