UNOPS

UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

INTERNAL AUDIT REPORT

19 December 2018

PROJECT NAME:	**WATER SUPPLY AND SANITATION COLLABORATIVE COUNCIL (WSSCC)**
ENGAGEMENT ID:	**12272-34**
COUNTRY:	**SWITZERLAND**
AUDITOR:	**MOORE STEPHENS LLP**
PERIOD SUBJECT TO AUDIT:	**1 JANUARY 2016 TO 31 DECEMBER 2017**

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Contents

Acronyms and abbreviations

BTOR	Back-to-office report
CPM	Country Programme Monitor
EA	Executive Agency
GSF	Global Sanitation Fund
IAASB	International Auditing and Assurance Standards Board
IAIG	Internal Audit and Investigations Group
IP	Implementing Partner
IPSAS	International Public Sector Accounting Standards
M&E	Monitoring and Evaluation
OC	Operations Centre
PC	Project Centre
PCM	Programme Coordinating Mechanism
RO	Regional Office
UNDP	United Nations Development Programme
UNOPS	United Nations Office for Project Services
US$	United States Dollars
WASH	Water, Sanitation and Hygiene

Executive summary

The engagement context

From 8 to 19 October 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 the project 'Water Supply and Sanitation Collaborative Council (WSSCC)' ("the project") (oneUNOPS engagement ID 12272-34), which is implemented and managed by UNOPS Geneva. The audit firm was under the general supervision by IAIG in conformance with the International Standards for the Professional Practice of Internal Auditing.

The project reported expenditure amounting to US$ 60,955,849 during the period from 1 January 2016 to 31 December 2017.

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 issued by the IAASB and UNOPS internal audit practices, and in consideration of the requirements of International Public Sector Accounting Standards (IPSAS).

Audit rating

IAIG assessed the management of the project as partially satisfactory (some improvement needed), which means, "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". The details of the audit results are presented in Tables 1 and 2.

Table 1: Summary results of the financial audit

Project title	Period	Engagement ID
Water Supply and Sanitation Collaborative Council (WSSCC)	1 January 2016 to 31 December 2017	12272-34
Financial statement	**Statement of non-expendable property**	
Amount US$	**Opinion**	**Amount US$**	**Opinion**
60,955,849	Unmodified	1,740	Unmodified

Table 2: Internal control rating summary for project

Rating summary by functional area		
Functional area	**Rating**	
Project management	Partially satisfactory (major improvement needed)	
Finance	Satisfactory	
Procurement and supply chain	Satisfactory	
Human resources	Satisfactory	
General administration	Satisfactory	
Overall rating of internal control	**Partially satisfactory (some improvement needed)**	

Key issues and recommendations

The audit raised six issues. There are six recommendations, two of which are ranked high priority, meaning "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)." Four recommendations are ranked medium priority, meaning "Action is considered necessary to avoid exposure to significant risks (that is, where failure to take action could result in significant consequences)."

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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)	Financial impact (US$)
1	Project management	Fundamental GSF programme monitoring activities not performed	High	-
2	Project management	Lack of consistency in programme monitoring activities across GSF countries	Medium	-
3	Project management	Weaknesses in consolidation of programmatic and financial data for GSF countries	High	-
4	Project management	Delay in report submission and disbursement of funds	Medium	-
5	Human resources	Staff training not completed	Medium	-
6	General administration	Back-to-office reports not submitted by staff	Medium	1,934
			Total	**1,934**

Management's comments

The Head of Finance of UNOPS Geneva accepted all recommendations.

Signed:

Mark Henderson

Partner

Moore Stephens LLP

19 December 2018

Operational overview

The Water Supply and Sanitation Collaborative Council (WSSCC) is a global, multi-stakeholder membership and partnership organization with a primary focus on sanitation and hygiene. Founded on 21 December 1990 through UN General Assembly resolution number A/RES/45/181, the Council maintains a membership of over 2,000 water, sanitation and hygiene (WASH) professionals from more than 130 countries. UNOPS is the legal and administrative host agency of WSSCC since September 2009 providing hosting services and implementation services covering human resources management, financial and fund management, procurement, project management and administrative services as formalized in the agreement with the donors.

The mission of the Council is to ensure sustainable sanitation, better hygiene and safe drinking water for all people, with a focus on the poorest and most marginalized members of society in developing countries. In order to achieve its mission, WSSCC facilitates sector coordination at national, regional and global levels, supports national sanitation and hygiene programmes through its Global Sanitation Fund (GSF), coordinates professional development and knowledge networking, and advocates on behalf of the 2.4 billion people without a clean and safe toilet to use. WSSCC is based in Geneva, Switzerland.

WSSCC delivers its projects in countries through the Global Sanitation Fund (GSF) which provides funding to support national programmes in countries that are most in need of improved sanitation. The GSF intends to serve as a catalyst for change and endeavours to demonstrate that sustainable sanitation and improved hygiene behaviour can take place at scale, while maintaining principles of equality and non-discrimination.

The audit team extends its appreciation to the management and staff members of UNOPS office in Geneva for their full cooperation during the audit.

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Detailed assessment

#	Observation	Recommendation	Management comment and action plan	Responsible manager / due date / priority
Functional area: Project management				
1	**Title** Fundamental GSF programme monitoring activities not performed **Comparison criteria** The GSF Operational Manual states that: "The Finance and Systems Analyst assesses and compares the financial performance of all country programmes, and conducts in-depth spot-checks on a selection of reports. The Finance and Systems Analyst develops a summary financial report with its conclusions, which is shared with the Programme Director. As part of the report, the Finance and Systems Analyst proposes updates to the GSF global risk matrix". "The Monitoring and Evaluation Officer, semi-annually conducts an overall assessment and comparison of the performance of all country programmes, and conducts in-depth spot-checks". **Facts / observation** We noted that no documentation was available to confirm that the monitoring activities stipulated in the GSF operational manual are actually carried out.	WSCC management team should employ a Monitoring and Evaluation (M&E) Officer. The GSF operational manual should clearly define the roles and responsibilities of the Monitoring and Evaluation staff and should reflect their responsibilities in practice. WSCC management should ensure that the monitoring activities stipulated in the GSF operational manual are carried out and documented. Specifically, it should carry-out and document the analysis of actual expenditure against budget and KPI performance analysis at country level. WSCC management should also enforce the use of the Excel recommendations tracker, increasing its scope to all programme oversight reports, and	1.1 Management agrees with the recommendations and will recruit a Head of M&E (P4). The post has been vacant since mid-September 2018. 1.2 GSF Regional Managers are primarily responsible for performance monitoring of the GSF; financial oversight and monitoring is provided through the EA and sub-grantee audits and spot-checks by the Finance Team of WSSCC. 1.3 WSSCC will update and finalize the current assessment tracker and conduct quarterly follow up reviews with the EA on the implementation of CPM/Audits findings. 1.4. Management will conduct quarterly reviews of the CPM/Audit tracker.	**Responsible manager** Senior Portfolio Manager - WASH **Due date** 31 March 2019 **Priority** High

For example, key programme monitoring processes and procedures, such as budget absorption rate analysis and the analysis of key indicators, which compares actual results against targets for each country, are not documented. Although GSF management recently developed an Excel worksheet which aims to follow-up on the issues raised from the CPM and external audit reports, we noted that issues are not systematically logged and the status is not updated on a regular basis. Moreover, the recommendations arising from mid-term reviews and CPM and EA performance evaluations are not taken into account in this tracking tool. Furthermore, we noted that the role of the Monitoring and Evaluation (M&E) Officer at GSF is currently vacant. Per the GSF operational manual, the M&E Officer is responsible for the assessment of performance of country programmes. **Impact** Increased risk of not achieving programme objectives and deliverables. **Cause** Lack of or inadequate guidance or supervision at WSSCC management level.	ensuring that the status is followed up, reviewed and updated on at least a quarterly basis.		

#	Observation	Recommendation	Management comment and action plan	Responsible manager / due date / priority
Functional area: Project management				
2	**Title** Lack of consistency in programme monitoring activities across GSF countries **Comparison criteria** In-country oversight monitoring bodies carry out activities to provide oversight over the programme's performance and implementation progress. **Facts / observation** We noted inconsistencies in the scope of activities carried out by the oversight monitoring bodies and in the level of documentation of those activities. 1. Programme Coordinating Mechanism (PCM) The role of the Programme Coordinating Mechanism (PCM) is to bring together government and non-government stakeholders to plan and coordinate the programme funded by the Global Sanitation Fund (GSF), ensuring it fits with the policy, strategy and operational context of the national government. The PCM meeting minutes we reviewed across different GSF countries demonstrate inconsistency in the approach and the level of detail in the review of the programme areas and issues. For example, the minutes of the December 2017 meeting of the Tanzania PCM demonstrate that the PCM performed a thorough review of the program management activities, with numerous discussions held on a wide range of matters impacting the program. They also show the conclusions reached with agreed actions logged in a tracker with a designated individual responsible for the follow-up. However, the minutes of the October 2017 Madagascar PCM meeting consist of a brief summary of two programme activities with no further information about the programme implementation and no follow-up of issues previously raised.	WSSCC management should ensure that programme monitoring activities performed by the oversight monitoring bodies are sufficient and that they are properly documented. Specifically, WSSCC management should update the PCM terms of reference to introduce meeting quorum requirements and develop a meeting minutes template. As a minimum, this should include: the participants list, a quorum check, an agenda, an example of the level of detail to provide to support the discussions, and an actions tracker with a designated person responsible for its follow-up, and due date. WSSCC management should undertake an analysis into how the	2.1 Management agrees with the recommendations and will update the current PCM Terms of Reference to include a quorum, standard meeting templates and ensure best practices are shared across GSF countries (end Jan 2019). 2.2 Management will prepare a standard meeting minutes template that includes an 'action tracker" (end Jan 2019). 2.3 Management will compile, analyse and, share best practices in CPM reporting (end March 2019).	**Responsible manager** Senior Portfolio Manager - WASH **Due date** 31 March 2019 **Priority** Medium

	2. Country Programme Monitor (CPM)	CPMs in different countries conduct and report their oversight activities. Insufficiencies in monitoring activities should be raised and addressed, with best practices shared to ensure consistency and quality.		
	The role of the Country Programme Monitor (CPM) is to monitor the programme's implementation and to provide recommendations to GSF. Although the terms of reference of their mandate are generally aligned, we noted inconsistencies in the scope of their work and the contents of their reports.			
	For example, the financial section of the 2017 Benin CPM annual report states that an expenditure verification was performed. It provides a table comparing actual expenditure to budget, with no explanation of variances. It contains no details on the review of project activities.			
	However, the 2017 Madagascar CPM annual report shows that reviews were performed in the areas of bank reconciliations and variance analysis of actual expenditure compared to the previous year and the budget. The report also provides comments on the financial data trends since the beginning of the programme and gives recommendations related to financial management.			
	We also found that some CPM reports, such as the 2017 Benin annual report, did not provide enough detail on the scope of the assurance activities undertaken to enable the reader to assess whether they were sufficient to reach the stated conclusion.			
	Impact			
	The lack of proper documentation in some countries suggests that insufficient monitoring activities are performed.			
	Inconsistency in oversight activities across countries means that the data provided by the oversight monitoring bodies cannot be used to compare the performance of each country programme using a like-for-like basis. This in turn impacts GSF's decision-making.			
	Cause			
	Lack of or inadequate guidance or supervision at WSSCC management level.			

#	Observation	Recommendation	Management comment and action plan	Responsible manager / due date / priority
Functional area: Project management				
3	**Title** Weaknesses in consolidation of programmatic and financial data for GSF countries **Comparison criteria** Consolidated financial and programmatic reports prepared by GSF should be complete and accurate. **Facts / observation** We noted the following weaknesses in the process of reporting the financial and programmatic data for the GSF countries: 1. Executive Agencies reporting In accordance with the CPM TOR, the financial and programmatic reports prepared by the Executive Agencies (EAs) should be verified and approved by the CPM for the relevant country. However, we found that the accuracy of the reported data is not always checked against supporting documentation by the CPM, or that the check is not documented (refer to observation 2). Moreover, some EAs do not use an accounting system to record programme transactions and the financial reports submitted to GSF are prepared manually, which increases the risk of errors in the financial information. 2. Consolidation The EA financial and programmatic reports are received by the GSF team and are used to prepare the consolidated GSF programme annual results report, annual narrative report and executive director's reports.	WSSCC management should ensure that the GSF online tracking tool is implemented as soon as possible. Until the system is implemented, the information reported by the EAs should be consolidated by the GSF team in Excel, allowing for a reconciliation of the consolidated figures to the source data. The consolidation process used for the preparation of the programmatic and financial results should be well documented, allowing the accuracy of input data to be verified.	3.1 Management agrees with the recommendations and will implement the on-line GSF Financial and Results Tracking Tool for non-government-led GSF programs. 3.2 Management will conduct reconciliations and reviews during the data consolidation process.	**Responsible manager** Senior Portfolio Manager - WASH **Due date** 30 June 2019 **Priority** High

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	We noted that there is no audit trail between the figures in the consolidated reports and the individual EA reports. The GSF team does not prepare a reconciliation where the figures in the individual reports submitted by the EAs are consolidated, we understand that the consolidation of the figures is done by manually adding up the figures in the individual reports. This increases the risk of errors due to incorrect data entry. We understand that WSSCC management started the implementation of an online results tracking tool which records programme transactions in a centralized online system. The consolidation process is expected to be automated in this new system, however, it is in the early stages of implementation. **Impact** Increased risk of inaccurate data in the GSF programme reports. **Cause** Lack of or inadequate guidance or supervision at WSSCC management level.			

#	Observation	Recommendation	Management comment and action plan	Responsible manager / due date / priority
Functional area: Project management				
4	**Title** Delay in report submission and disbursement of funds **Comparison criteria** Articles on 'Reporting and Evaluation' and 'Disbursement of grant and procurement funds', as set out in the individual Executive Agencies' agreements. **Facts / observation** The programme agreements between Executive Agencies and UNOPS set out the reporting obligations, which can vary from one country to the other, but generally require, within 15 days after the end of each period, the submission of: - semi-annual and / or annual technical and programmatic reports on the progress of the activities financed by the fund; and - quarterly or semi-annual and annual financial reports of receipts and expenditures. We found that the Executive Agencies did not consistently report on time, and details of these delays are set out in Annex II. The Executive Agencies' agreements also set out the schedule for the funds to be disbursed by UNOPS. We noted that these disbursements were not made systematically as per the schedule due to the following reasons: delays in Executive Agencies submitting their invoice; WSSCC reviewing and approving the reports submitted; and UNOPS finally processing the payment. Annex III presents the details of the delays encountered as a result of each of these functions.	We recommend the WSSCC programme team to provide additional training to remind the Executive Agencies to submit the required reports by the due date. Although we acknowledge that Executive Agencies have little or no influence on the circumstances causing delays at sub-grantee level, we encourage them to send reminders and carry-out closer follow-up during the period prior to the submission dates, to assist the sub-grantees in the resolution of the causes of these delays. WSSCC should make every effort to reduce the delay in reviewing and approving reports received from the EAs.	4.1 Management agrees with the recommendations and will reiterate the program reporting structure and time-lines with the different EAs. 4.2 Management will establish a reporting tracker for all EAs and timely inform and follow-up with EAs when reports are due.	**Responsible manager** Senior Portfolio Manager - WASH **Due date** 30 June 2019 **Priority** Medium

Impact Failure to respect the required timeframe concerning the submission of reports could lead to delays in the release of funds by UNOPS, which in turn could inhibit project implementation. **Cause** Lack of or inadequate guidance or supervision at the WSSCC management level			

#	Observation	Recommendation	Management comment and action plan	Responsible manager / due date / priority
Functional area: Human resources				
5	**Title** Staff training not completed **Comparison criteria** The staff conditions in the HR manual state that "All UNOPS personnel are required to share a common understanding of UNOPS and UN mandate, policies and activities. All personnel must complete the Mandatory Courses within the first 60 days at UNOPS". **Facts / observation** We noted that, as of 15 October 2018, 48% of the personnel assigned to the project in 2017 had only partially completed UNOPS mandatory training and 13% had not started any training at all. Mandatory training includes the following modules: UNOPS rules and regulations, harassment, gender, information security awareness, ethics, human rights, HIV, basic and advanced security. Although reminder letters have been sent by UNOPS, the completion rate is unacceptably low. **Impact** Failure to comply with UNOPS policies **Cause** Lack of or inadequate guidance or supervision at UNOPS level	We recommend that UNOPS follows up with all staff who have not completed the required training modules. Training completion should also be part of individual employee performance assessment.	Yes, fully acknowledged and noted for follow-up actions through WSSCC management and UNOPS HR. Supervisors will be asked to address non-completion of courses.	**Responsible manager** Senior Portfolio Manager - WASH IPAS, SSC HQ **Due date** 31 March 2019 **Priority** Medium

#	Observation	Recommendation	Management comment and action plan	Responsible manager / due date / priority
Functional area: General administration				
6	**Title** Back-to-office reports not submitted by staff **Amount** US$ 1,934 **Comparison criteria** Section 2.1.7 of UNOPS Administrative Instruction on Official Duty Travel states that "Back-to-office reports are not mandatory but shall be prepared by the traveler if so requested by the supervisor". **Facts / observation** UNOPS management informed us that supervisors must in all cases request Back-to-office reports (BTORs) to be submitted by staff to justify the travel costs claimed. However, we noted that BTORs are not systematically retained which makes the retrieval process difficult. We found that for perdiem expenditure with transaction reference 100085145 and PO number 3053171, for an amount of US$ 1,934, neither the BTOR nor any alternative evidence was available to confirm the purpose of the travel. In the absence of formal evidence that this cost relates to the project, it is considered to be ineligible.	UNOPS management should update the UNOPS Administrative Instruction to include the submission of a BTOR as a mandatory requirement for any project-related travel. The project team should ensure that the travel unit is accountable for the existence and safe-keeping of all Back-to-office reports. On a quarterly basis, the travel unit should review the travel authorisations issued during the period and ensure that all corresponding BTORs have been placed on file. Supervisors should not approve new travel authorisations if previous BTORs have not been submitted.	6.1 Management agrees with the recommendations and has already taken action on BTORs; BTOR completion is logged by the Travel Unit; staff is reminded about, outstanding BTORs; Supervisors are encouraged not to approve new travel until staff has submitted their BTORs. 6.2 Management acknowledges the finding on US$ 1,934. The individual has left WSSCC in early 2018, however, further information will be requested as support for the trip.	**Responsible manager** Senior Portfolio Manager - WASH **Due date** 31 March 2019 **Priority** Medium

Impact The Back-to-office reports provide evidence of the purpose of the travel. Failing to retain them increases the risk of costs not being justified. **Cause** Lack of or inadequate corporate policies or procedures.			

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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

(c) 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:

Standard rating	Definition
Satisfactory **(effective)**	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.
Partially satisfactory **(some improvement needed)**	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.
Partially satisfactory **(major improvement needed)**	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.
Unsatisfactory **(ineffective)**	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.

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.

Annex II – Observation 4: EA reports submission delays

Country	Executing agency	Q1 submission date	Delay (days)	Q2 submission date	Delay (days)	Q3 submission date	Delay (days)	Q4 submission date	Delay (days)
Benin	Medical Care Dev Int'l	8-May-2017	8	18-Sep-2017	49	7-Nov-2017	7	1-Mar-2018	29
Benin	Medical Care Dev Int'l	8-May-2017	8	18-Sep-2017	49	7-Nov-2017	7	1-Mar-2018	29
Ethiopia	Federal Ministry of Health	N/A	N/A	22-Aug-2017	22	N/A	N/A	20-Feb-2018	20
Ethiopia	Federal Ministry of Health	N/A	N/A	1-Aug-2017	1	N/A	N/A	16-Feb-2018	16
Kenya	AMREF Heath Africa	17-Mar-2017	17	21-Jul-2017	On time	3-Feb-2018	65	3-Feb-2018	3
Kenya	AMREF Heath Africa	17-Mar-2017	17	21-Jul-2017	On time	6-Feb-2018	68	6-Feb-2018	6
Malawi	Plan International	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Malawi	Plan International	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Nigeria	United Purpose	2-Nov-2017	275	2-Nov-2017	171	11 Dec 2017	26	6-Mar-2018	34
Nigeria	United Purpose	2-Nov-2017	275	2-Nov-2017	171	11 Dec 2017	26	6-Mar-2018	34
Tanzania	Plan International	9-May-2017	9	1-Aug-2017	1	11-Oct-2017	On time	1-Mar-2018	29
Tanzania	Plan International	9-May-2017	9	1-Aug-2017	1	11-Oct-2017	On time	22-Feb-2018	22
Togo	UNICEF Togo	15-Apr-2017	On time	31-Jul-2017	0	15-Oct-2017	On time	31-Jan-2018	-
Togo	UNICEF Togo	15-Apr-2017	On time	31-Jul-2017	0	15-Oct-2017	On time	31-Jan-2018	-
Cambodia	Plan International	12-Apr-2017	On time	4-Aug-2017	4	5-Feb-2018	97	5-Feb-2018	5
Cambodia	Plan International	N/A	N/A	4-Aug-2017	4	N/A	N/A	5-Feb-2018	5
Madagascar	Medical Care Dev Int'l	14-Jun-2017	45	27-Nov-2017	119	27-Nov-2017	27	5 Feb 2018	5
Madagascar	Medical Care Dev Int'l	N/A	N/A	27-Nov-2017	119	N/A	N/A	5 Feb 2018	5
Nepal	UN HABITAT KENYA	9-May-2017	24	28-Jul-2017	On time	20-Nov-2017	36	1 Feb 2018	1
Nepal	UN HABITAT KENYA	N/A	N/A	28-Jul-2017	13	N/A	N/A	1 Feb 2018	1
Senegal	AGETIP - Contrapartie	2-Jun-2017	94	2-Jun-2017	2	15-Dec-2017	15	1 March 2018	29
Senegal	AGETIP - Contrapartie	2-Jun-2017	94	2-Jun-2017	2	15-Dec-2017	15	1 March 2018	29
Uganda	Min Fin & Econ Planning	N/A	N/A	18-Aug-2017	3	N/A	N/A	15 Feb 2018	15
Uganda	Min Fin & Econ Planning	N/A	N/A	18-Aug-2017	3	N/A	N/A	15 Feb 2018	15

Annex III – Observation 4: EA disbursements delays

Country	Amount to be disbursed as per GSA (US$)	Disbursement date per GSA	EA invoice date	Date approved by WSSCC	Date funds transferred by UNOPS	Delay (in days) by cause		
						EA invoicing	WSSCC approval	UNOPS payment processing
Tanzania	266,214	1-Feb-16	13-Jul-16	14-Jul-16	14-Jul-16	163	1	0
Tanzania	319,457	1-Aug-16	27-Oct-16	31-Oct-16	1-Nov-16	87	4	1
Tanzania	319,457	1-May-17	24-May-17	24-May-17	1-Jun-17	23	0	8
Tanzania	159,727	1-Aug-17	19-Sep-17	10-Oct-17	12-Oct-17	49	21	2
Tanzania	1,212,171	21-Dec-17	21-Dec-17	21-Dec-17	5-Jan-18	0	0	15
Tanzania - average delay per invoice						**64**	**5**	**5**
Senegal	255,515	1-May-16	15-Sep-16	15-Sep-16	19-Sep-16	137	0	4
Senegal	500,000	1-Dec-16	8-Dec-16	16-Dec-16	19-Dec-16	7	8	3
Senegal	314,910	1-Nov-17	1-Nov-17	12-Dec-17	14-Dec-17	0	41	2
Senegal - average delay per invoice						**48**	**16**	**3**
Ethiopia	1,088,952	1-Nov-16	25-Oct-16	28-Oct-16	17-Nov-16	0	3	20
Ethiopia	500,000	1-Dec-17	22-Dec-17	22-Dec-17	27-Dec-17	21	0	5
Ethiopia - average delay per invoice						**10.5**	**1.5**	**12.5**
Benin	566,834	1-Aug-15	10-May-16	18-May-16	23-May-16	283	8	5
Benin	628,270	1-Feb-16	16-Nov-16	29-Nov-16	2-Dec-16	289	13	3
Benin	133,097	1-Feb-16	12-Aug-16	29-Aug-16	1-Sep-16	193	17	3
Benin	132,230	1-Aug-16	16-Nov-16	29-Nov-16	2-Dec-16	107	13	3
Benin	131,362	1-Feb-17	17-Jul-17	31-Aug-17	6-Sep-17	166	45	6
Benin	695,224	1-Aug-16	21-Aug-17	31-Aug-17	6-Sep-17	385	10	6
Benin	762,180	1-Feb-17	4-Dec-17	15-Dec-17	18-Dec-17	306	11	3
Benin	55,681	1-Aug-17	4-Dec-17	15-Dec-17	18-Dec-17	125	11	3

Benin - average delay per invoice						**232**	**16**	**4**
Madagascar	100,890	1-Dec-16	1-Dec-16	7-Dec-16	9-Dec-16	0	6	2
Madagascar	1,005,667	1-Dec-15	14-Nov-16	7-Dec-16	9-Dec-16	349	23	2
Madagascar	300,000	1-May-17	31-Jul-17	14-Aug-17	5-Sep-17	91	14	22
Madagascar	175,000	1-May-17	17-Jul-17	14-Aug-17	5-Sep-17	77	28	22
Madagascar	175,000	1-Nov-17	6-Dec-17	14-Dec-17	18-Dec-17	35	8	4
Madagascar	300,000	1-Nov-17	6-Dec-17	14-Dec-17	18-Dec-17	35	8	4
Madagascar - average delay per invoice						**98**	**14.5**	**9**
Kenya	853,136	1-May-16	18-Aug-16	19-Aug-16	22-Aug-16	109	1	3
Kenya	563,941	1-Feb-16	18-Apr-17	20-Apr-17	4-May-17	442	2	14
Kenya	563,941	1-Jul-17	15-Sep-17	14-Nov-17	15-Nov-17	76	60	1
Kenya - average delay per invoice						**209**	**21**	**6**
Uganda	512,865	1-Oct-16	15-Dec-16	15-Dec-16	28-Dec-16	75	0	13
Uganda	193,420	1-Oct-16	15-Dec-16	15-Dec-16	28-Dec-16	75	0	13
Uganda	193,422	1-Feb-17	6-Mar-17	4-May-17	10-May-17	33	59	6
Uganda - average delay per invoice						**61**	**20**	**11**
Cambodia	957,081	1-Dec-16	9-Dec-16	14-Dec-16	19-Dec-16	8	5	5
Cambodia	930,675	1-Apr-17	23-Aug-17	13-Oct-17	2-Nov-17	144	51	20
Cambodia - average delay per invoice						**76**	**28**	**12.5**
Malawi	500,000	1-Feb-16	11-Jul-16	11-Jul-16	13-Jul-16	161	0	2
Malawi	331,000	1-Aug-16	20-Sep-16	30-Sep-16	3-Oct-16	50	10	3
Malawi	369,000	1-Feb-17	28-Feb-17	10-Apr-17	12-Apr-17	27	41	2
Malawi - average delay per invoice						**79**	**17**	**2**
Nigeria	609,000	1-Sep-16	26-Nov-15	15-Sep-16	19-Sep-16	0	294	4
Nigeria	427,750	1-Dec-16	5-Sep-16	1-Dec-16	2-Dec-16	0	87	1
Nigeria	319,750	1-Dec-17	12-Dec-17	15-Dec-17	18-Dec-17	11	3	3
Nigeria - average delay per invoice						**4**	**128**	**3**
All countries - average delay per invoice						**109**	**24**	**6**