



INTERNAL AUDIT AND INVESTIGATIONS GROUP

UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

INTERNAL AUDIT REPORT

7 July 2025

PROJECT NAME:	SMALL GRANTS PROGRAMME (SGP)
	OPERATIONAL PHASES 6 AND 7
PROJECT NUMBER:	11960-003 & 21970-002
COUNTRY:	SIERRA LEONE
AUDITOR:	BDO LLP
PERIOD SUBJECT TO AUDIT:	1 JANUARY 2020 TO 31 DECEMBER 2021

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Acronyms and abbreviations

CBO	Community-based Organisation
CO	Country Office
COB	Country Operating Budget
CPMT	Central Programme Management Team
GEF	Global Environment Facility
GMS	Grants Management Service (UNOPS)
IPSAS	International Public Sector Accounting Standards
MOA	Memorandum of Agreement
NC	National Coordinator
NGO	Non-governmental Organisation
NSC	National Steering Committee
OP	Operational Phase
PA	Programme Assistant
PO	Purchase Order (oneUNOPS)
RFP	Request for Payment
SGP	GEF Small Grants Programme
SOP	Standard Operating Procedures
UN	United Nations
UNDP	United Nations Development Programme
UNOPS	United Nations Office for Project Services
US\$	United States Dollars

Executive summary

The engagement context

The Internal Audit and Investigations Group (IAIG) of the United Nations Office for Project Services (UNOPS), through BDO LLP (“the audit firm”), conducted an audit of the ‘Small Grants Programme (SGP), Operational Phases 6 and 7 in Sierra Leone’ (“the project”) (oneUNOPS project references 11960-003 and 21970-002), which is implemented and managed by the SGP Office in Sierra Leone. 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\$ 666,460 during the period from 1 January 2020 to 31 December 2021.

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

Based on the audit report and corresponding management letter submitted by the audit firm, 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	Project no.	
Small Grants Programme – Operational Phases 6 and 7, Sierra Leone	1 January 2020 to 31 December 2021	11960-003, 21970-002	
Financial statement		Asset listing ¹	
Amount US\$	Opinion	Amount US\$	Opinion
666,460	Unmodified	13,959	n/a

Table 2: Internal control rating summary for project

Rating summary by functional area		
Functional area	Rating	
Grant management	Partially satisfactory (major improvement needed)	Orange
Financial monitoring and processes	Partially satisfactory (some improvement needed)	Yellow
oneUNOPS processes	Partially satisfactory (some improvement needed)	Yellow
Document management – filing and archiving	Partially satisfactory (some improvement needed)	Yellow
Asset management	Partially satisfactory (some improvement needed)	Yellow
Human resources management	Satisfactory	Green
Overall rating of internal control	Partially satisfactory (some improvement needed)	Yellow

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.

Key issues and recommendations

The audit raised seven issues. There are seven recommendations, one of which is 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)”. Six 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).”

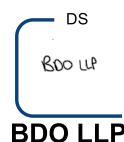
Below is a list of the audit findings, further details of which can be found in the detailed assessment section.

No.	Functional area	Audit finding title	Priority rating (high / medium)	Financial impact (US\$)
1	Grant management	Weaknesses in the review of grantee financial reports	High	-
2	Grant management	Weaknesses in the management of MOAs	Medium	-
3	Grant management	Weaknesses in management of the National Steering Committee ("NSC")	Medium	-
4	Financial monitoring and processes	Weakness in management of foreign exchange	Medium	-
5	oneUNOPS processes	SGP database does not include planned grant disbursement dates and amounts	Medium	-
6	Document management – filing and archiving	No site visit or remote monitoring report	Medium	-
7	Asset management	Weaknesses in asset management	Medium	-
Total				

Management's comments

The UNOPS Grant Management Services Manager has accepted all of the findings.

Signed:


 DS
 BDO LLP
BDO LLP

7 July 2025

Operational overview

The Global Environment Facility (GEF) Small Grants Programme (SGP) is implemented by UNDP's Local Action Cluster of the Nature, Climate and Energy unit of BPPS on behalf of the GEF Partnership. It is executed by UNOPS. The SGP forms a central part of the UNDP Local Action Cluster of NCE.

SGP grant-making supports community-based innovation in addressing global environmental issues and improved, more sustainable livelihoods through initiatives led by civil society and community organizations, with special consideration for indigenous peoples, women, youth and persons with disabilities.

SGP has supported over 25,000 community-based projects in over 125 countries aimed at biodiversity conservation, climate change mitigation and adaptation, sustainable land management, protection of international waters, and sound chemicals and waste management. Over the years, SGP has developed extensive partnerships at global, national and local levels. See <http://sgp.undp.org> for further background information.

The audit team extends its appreciation to the SGP personnel in Sierra Leone, as well as UNOPS and UNDP staff for their full cooperation during the audit.

Detailed assessment

1.	Title:	Weaknesses in the review of grantee financial reports																																															
	Functional area:	Grant management																																															
	Comparison criteria:	Article 5.1 of the SGP Standard Operating Procedures Manual states: "Effective contract management and administration involves monitoring and control of contract performance, payments, reporting and contract completion. Throughout the contract management phase, it is paramount that open communication is maintained with SGP grantees".																																															
	Priority:	High																																															
	Cause:	Compliance	Failure to comply with prescribed regulations, rules and procedures																																														
	Responsible manager:	NC																																															
	Due date:	31 December 2025																																															
	Financial impact:	-																																															
	Facts / observation:	<p>We identified the following weaknesses in grant management:</p> <p>a) Lack of transaction listings for grantee expenditure</p> <p>We noted that for the below grants, no transaction listings were provided to support the expenditure reported in the financial reports submitted by the grantees:</p> <table border="1"> <thead> <tr> <th>Grantee</th> <th>Transaction date</th> <th>Tranche</th> <th>Amount (US\$)</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Environmental Foundation for Africa Biodiversity and Renewable Energy Learning Centre</td> <td>01-Apr-2020</td> <td>Second</td> <td>7,500</td> </tr> <tr> <td>28-Oct-2020</td> <td>Third</td> <td>5,000</td> </tr> <tr> <td rowspan="2">Mobility Sierra Leone</td> <td>20-Mar-2020</td> <td>Second</td> <td>7,500</td> </tr> <tr> <td>15-Jul-2020</td> <td>Third</td> <td>5,000</td> </tr> <tr> <td rowspan="2">Movement for Community Advancement</td> <td>30-Apr-2020</td> <td>Second</td> <td>7,500</td> </tr> <tr> <td>15-Jul-2020</td> <td>Third</td> <td>5,000</td> </tr> <tr> <td rowspan="2">Unite Nature and Development Organization</td> <td>14-Apr-2020</td> <td>Second</td> <td>7,500</td> </tr> <tr> <td>15-Jul-2020</td> <td>Third</td> <td>5,000</td> </tr> <tr> <td>Women Yearning for Equal Rights</td> <td>13-Oct-2020</td> <td>Third</td> <td>5,000</td> </tr> <tr> <td>Agency for Development and Poverty Alleviation</td> <td>01-Jun-2021</td> <td>Second</td> <td>12,500</td> </tr> <tr> <td></td> <td>01-Jun-2021</td> <td>Second</td> <td>10,000</td> </tr> </tbody> </table>				Grantee	Transaction date	Tranche	Amount (US\$)	Environmental Foundation for Africa Biodiversity and Renewable Energy Learning Centre	01-Apr-2020	Second	7,500	28-Oct-2020	Third	5,000	Mobility Sierra Leone	20-Mar-2020	Second	7,500	15-Jul-2020	Third	5,000	Movement for Community Advancement	30-Apr-2020	Second	7,500	15-Jul-2020	Third	5,000	Unite Nature and Development Organization	14-Apr-2020	Second	7,500	15-Jul-2020	Third	5,000	Women Yearning for Equal Rights	13-Oct-2020	Third	5,000	Agency for Development and Poverty Alleviation	01-Jun-2021	Second	12,500		01-Jun-2021	Second	10,000
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	Gondama Community Development Foundation Sierra Leone	06-Oct-2021	Third	2,500
	Luawa Baoma Community	06-Oct-2021	Third	2,000
	Save the Earth Foundation Sierra Leone	01-Jun-2021	Second	8,000
		06-Oct-2021	Third	2,000
	Vickie Remoe & Company	29-Apr-2021	Second	1,500
		12-May-2021	Third	500
	Youth Action for Relentless Development Organization	01-Jun-2021	Second	8,000
		06-Oct-2021	Third	2,000
Total				104,000

b) Weaknesses in underlying documents for grantee expenditure

We selected the below grants for reperformance of the control carried out by the NC to review and certify grantee expenditure:

Grantee	Grant reference	Transaction date	Amount (US\$)
Youth Action for Relentless Development Organization Sierra Leone (YARDO -SL)	SLE/SGP/OP7/Y1/CORE/ LD/17/12/2020/3	09/02/2021	10,000
		23/09/2021	8,000
		20/01/2022	2,000
Movement for Community Advancement (MoCA)	SLE/SGP/OP6/Y5/CORE/ YCC/03/12/2019/67	17/12/2019	12,500
		24/04/2020	7,500
		03/02/2021	5,000

We obtained transaction listings for the expenditure reported by the grantees and selected a sample of expenditure for verification. However, we noted weaknesses in the documentation provided:

- For YARDO, no supporting documents were on file or available on request to support bank charges claimed totalling LE 2,575,000 (approx. US\$ 258).

Grantee	Budget line	Description	Amount (LE)
Youth Action for Relentless Development Organization Sierra Leone (YARDOO -SL)	10	Bank charges	275,000
	10	Bank charges	2,300,000

- For MoCA, there was one transaction relating to "Food for work for labour" for which there was no evidence of competitive procurement, with only

	<p>one proforma on file. The purchase amounted to LE 4,900,000 (approx. US\$ 490).</p> <table border="1"> <thead> <tr> <th>Grantee</th><th>Budget line</th><th>Description</th><th>Amount (LE)</th></tr> </thead> <tbody> <tr> <td>Movement for Community Advancement (MoCA)</td><td>Unknown</td><td>Food for work for labour</td><td>4,900,000</td></tr> </tbody> </table> <ul style="list-style-type: none"> Finally, we noted that the NC-certified version of the MoCA final report was not on file. 	Grantee	Budget line	Description	Amount (LE)	Movement for Community Advancement (MoCA)	Unknown	Food for work for labour	4,900,000
Grantee	Budget line	Description	Amount (LE)						
Movement for Community Advancement (MoCA)	Unknown	Food for work for labour	4,900,000						
Impact:	<p>a) Without detailed transaction listings, there is insufficient evidence to support the expenditure amounts reported by grantees. There is an increased risk that grant funds have been spent on activities not relating to the project, due to a lack of monitoring and review of grantee expenditure throughout the project.</p> <p>b) Weaknesses or gaps in supporting documents for grantee expenditure reduce the effectiveness of the NC's review.</p>								
Recommendation:	<p>a) The NC should ensure that a transaction listing detailing expenditure is submitted by the grantee with each financial report. The expenditure per the transaction listing should be reconciled with the financial report during the verification process by the NC and any discrepancies between the expenditure amounts should be investigated.</p> <p>Disbursements to grantees should not be made unless a complete financial report has been submitted for the previous tranche, including a transaction list which details the expenditure incurred and reconciles to the financial report submitted by the grantee.</p> <p>b) We recommend that complete documentation is obtained and retained in relation to grantee reporting, to support the implementation of activities and ensure sound financial management of the expenditure.</p>								
Management reply and action plan:	<p>The recommendation is noted and accepted. The NC will ensure that with each financial report submission, the grantee provides a detailed transaction listing of expenditures. The NC will reconcile the transaction listing with the financial report during the verification process, and any discrepancies identified will be promptly investigated and resolved.</p> <p>Furthermore, the SGP Country Programme will enforce a control measure whereby disbursements to grantees will not be made unless a complete financial report, including a reconciled transaction listing, has been submitted and verified for the previous tranche.</p> <p>To strengthen financial oversight, the SGP Country Programme will also ensure that all supporting documentation related to grantee reporting is obtained, reviewed, and properly retained. These measures will enhance accountability, transparency, and sound financial management of programme expenditures.</p>								

2.	Title:	Weaknesses in the management of MOAs																														
	Functional area:	Grant management																														
	Comparison criteria:	Article 5.1 of the SGP Standard Operating Procedures Manual states: "Effective contract management and administration involves monitoring and control of contract performance, payments, reporting and contract completion. Throughout the contract management phase, it is paramount that open communication is maintained with SGP grantees".																														
	Priority:	Medium																														
	Cause:	Compliance	Failure to comply with prescribed regulations, rules and procedures																													
	Responsible manager:	NC																														
	Due date:	31 December 2025																														
	Financial impact:	-																														
	Facts / observation:	<p>We identified the following weaknesses in grant management:</p> <p><u>a) MOA signatures not dated</u></p> <p>We noted that for the below grants, the signatures on the contractual document (MOA) were either not dated by the Grantee, or UNDP, or both:</p> <table border="1"> <thead> <tr> <th>Grantee</th> <th>Grant reference</th> <th>Grantee signature date</th> <th>UNDP signature date</th> </tr> </thead> <tbody> <tr> <td>Environmental Foundation for Africa Biodiversity and Renewable Energy Learning Centre</td> <td>SLE/SGP/OP6/Y5/CORE/YCC/03/12/2019/66</td> <td>17-Dec-2019</td> <td>Signature not dated</td> </tr> <tr> <td>Movement for Community Advancement</td> <td>SLE/SGP/OP6/Y5/CORE/YCC/03/12/2019/67</td> <td>Signature not dated</td> <td>17-Dec-2019</td> </tr> <tr> <td>Serve Sierra Leone</td> <td>SLE/SGP/OP6/Y5/CORE/PWD/20/09/2019/58</td> <td>Signature not dated</td> <td>Signature not dated</td> </tr> <tr> <td>Women Yearning for Equal Rights</td> <td>SLE/SGP/OP6/Y5/CORE/YCC/03/12/2019/62</td> <td>Signature not dated</td> <td>17-Dec-2019</td> </tr> </tbody> </table> <p><u>b) Purchase order date prior to MOA signature</u></p> <p>We noted that for the below grants, the date of the purchase order (PO) was prior to the date that the MOA was fully signed:</p> <table border="1"> <thead> <tr> <th>Grantee</th> <th>Grant reference</th> <th>Date MOA fully signed</th> <th>Date of PO</th> </tr> </thead> <tbody> <tr> <td>Unite Nature and Development Organization</td> <td>SLE/SGP/OP6/Y5/CORE/YCC/20/09/2019/68</td> <td>18-Dec-2019</td> <td>17-Dec-2019</td> </tr> </tbody> </table>			Grantee	Grant reference	Grantee signature date	UNDP signature date	Environmental Foundation for Africa Biodiversity and Renewable Energy Learning Centre	SLE/SGP/OP6/Y5/CORE/YCC/03/12/2019/66	17-Dec-2019	Signature not dated	Movement for Community Advancement	SLE/SGP/OP6/Y5/CORE/YCC/03/12/2019/67	Signature not dated	17-Dec-2019	Serve Sierra Leone	SLE/SGP/OP6/Y5/CORE/PWD/20/09/2019/58	Signature not dated	Signature not dated	Women Yearning for Equal Rights	SLE/SGP/OP6/Y5/CORE/YCC/03/12/2019/62	Signature not dated	17-Dec-2019	Grantee	Grant reference	Date MOA fully signed	Date of PO	Unite Nature and Development Organization	SLE/SGP/OP6/Y5/CORE/YCC/20/09/2019/68	18-Dec-2019	17-Dec-2019
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	Department of Biological Sciences, Fourah Bay College, University of Sierra Leone	SLE/SGP/OP7/Y1/CORE/BD/17/12/2020/2	16-Feb-2021	11-Feb-2021
Impact:	a) Without fully signed and dated MOAs, there is an increased risk of disputes with grantees or that expenditure is incurred outside of the terms of the agreement. b) Raising a purchase order prior to receiving the fully signed MOA increases the risk of grantees receiving funds before a fully signed agreement is in place.			
Recommendation:	a) Disbursements to grantees should not be made unless a fully signed and dated MOA is on file. b) Purchase orders should not be raised until a fully signed and dated MOA is on file.			
Management reply and action plan:	The recommendation is noted and accepted. The SGP Country Programme will ensure that all MOAs are signed and dated by both the UNDP Resident Representative and the grantees before any financial transactions occur. Disbursements and purchase orders will not be processed unless a fully signed and dated MOA is on file. As an added control, the APM will review MOAs before submitting a request for payment to the Program Manager, who will verify compliance before approving disbursements. These measures strengthen internal controls, ensure proper documentation, and enhance compliance with audit recommendations.			

3. Title:	Weaknesses in management of the National Steering Committee ("NSC")										
Functional area:	Grant management										
Comparison criteria:	<p>Article 55 of the GEF SGP Operational Guidelines states that: "NSC members serve for a period of three years, with a possibility of one-time renewal. Serving more than two terms in a consecutive manner is not allowed, unless approved by the SGP Global Manager or UCP Global Manager on an exceptional basis. [...]</p> <p>Inviting new members is a sound and healthy policy that brings new ideas and expertise to programme implementation. Rotation of the members should be planned on a regular basis, and roughly one quarter (2-3 members) of the NSC may rotate in any given year in order to avoid drastic change in members at any one time".</p>										
Priority:	Medium										
Cause:	Compliance	Failure to comply with prescribed regulations, rules and procedures									
Responsible manager:	NC										
Due date:	31 December 2025										
Financial impact:	-										
Facts / observation:	<p>We noted weaknesses in the management of the National Steering Committee (NSC), as detailed in the below paragraphs and accompanying table.</p> <p>a) Lack of NSC member rotation</p> <p>The policy for a maximum of two three-year terms for NSC members was not consistently followed, as two members of the committee had been in position for significantly longer, as detailed in the table below:</p> <table border="1"> <thead> <tr> <th>NSC member initials</th> <th>Organisation</th> <th>First appointed / first mention in meeting minutes</th> </tr> </thead> <tbody> <tr> <td>BK</td> <td>Njala University</td> <td>March 2013</td> </tr> <tr> <td>JM</td> <td>Sierra Leone Urban Research Centre</td> <td>March 2013</td> </tr> </tbody> </table> <p>b) Weakness in Conflict of Interest (COI) procedures</p> <p>COI forms were not in use for NSC members, and there were no individually completed COI forms nor a register of interests.</p> <p>We note that, starting in 2020, a lack of conflicts of interest amongst members was declared during the NSC meetings and documented in the minutes.</p> <p>Further, we noted a potential Conflict of Interest in that one NSC member is from Fourah Bay College. This individual was not recused from grant-making decisions relating to grants to other departments of Fourah Bay College.</p>		NSC member initials	Organisation	First appointed / first mention in meeting minutes	BK	Njala University	March 2013	JM	Sierra Leone Urban Research Centre	March 2013
NSC member initials	Organisation	First appointed / first mention in meeting minutes									
BK	Njala University	March 2013									
JM	Sierra Leone Urban Research Centre	March 2013									

Impact:	<p>The objectivity, transparency and credibility of the NSC is of paramount importance to the success of the country programme, and maintaining good relationships with stakeholders.</p> <p>If the NSC cannot be demonstrated to be duly independent, with documentation to support this, there is an increased risk of bias, or the perception of bias, in the grant making process.</p>
Recommendation:	<p>The appointment of NSC members should follow the recommended procedures stated in the Operational Guidelines, in order to increase impartiality in the selection of grant awards. NSC members should be rotated on a pre-determined and justifiable basis to bring new ideas and expertise to the programme.</p> <p>Each new NSC member should sign a COI form shortly after appointment. Where potential apparent or perceived conflicts of interest arise in the grant selection process, the affected member of the NSC should be recused from the meeting and this should be documented in the meeting minutes.</p>
Management reply and action plan:	<p>The recommendation is accepted. Internal protocols are now in place to ensure that all NSC members do not exceed the maximum two three-year term limit, unless exceptionally approved. However, please note that these limits do not apply to institutional NSC members such as the UNDP CO or the Government representatives. The country programme team will ensure that NSC members sign appointment letters outlining the member's name, date of appointment. The country programme team will also ensure that the Conflict of Interest forms are signed by NSC members at the time of their initial appointment.</p>

4. Title:	Weaknesses in the management of foreign exchange	
Functional area:	Financial monitoring and processes	
Comparison criteria:	Article 5.1 of the SGP Standard Operating Procedures Manual states: "Effective contract management and administration involves monitoring and control of contract performance, payments, reporting and contract completion. Throughout the contract management phase, it is paramount that open communication is maintained with SGP grantees".	
Priority:	Medium	
Cause:	Compliance	Failure to comply with prescribed regulations, rules and procedures
Responsible manager:	NC	
Due date:	31 December 2025	
Financial impact:	-	
Facts / observation:	<p>We noted that purchase orders (POs) are recorded in US\$ and disbursements to grantees are sent to local banks in US\$. Grantees receive local currency, Leones (LE), at the bank rate.</p> <p>However, it was not always clear from grantees' financial reports which exchange rate had been used, and some grantees provided financial reports in US\$ only. When reporting, grantees should be required to report the exact amount of local currency received, and report local currency expenditure incurred against this. This is particularly important in Sierra Leone due to high inflation and significant movement of the LE : US\$ exchange rate.</p>	
Impact:	<p>By issuing purchase orders in US\$ rather than LE, there is an increased risk of exchange rate fluctuation and of inaccurate financial reporting as a result of foreign exchange differences.</p> <p>The lack of clarity around the exchange rates used by grantees for reporting reduces the transparency of the financial report.</p>	
Recommendation:	Where possible, UNOPS should issue purchase orders in the local currency. Where purchase orders are issued in US\$, there should be strict reporting requirements for grantees to record the exact amount of income received in local currency and reconcile expenditure in local currency to this amount.	
Management reply and action plan:	The SGP Country Programme will prioritize issuing POs in SLE where feasible to ensure full local currency management and minimize foreign exchange risk. Where POs must be issued in US\$, disbursements in SLE will strictly follow the UNORE rate to maintain consistency in financial records. Grantees will be required to report in SLE, specifying the exchange rate applied and providing supporting bank documentation. All expenditures must be reconciled against the exact SLE received.	

5.	Title:	SGP database does not include actual grant disbursement dates and amounts	
	Functional area:	oneUNOPS processes	
	Comparison criteria:	<p>Article 5.5 of the Standard Operating Procedures Manual states: "All new grants must be entered into the SGP Database, and MOAs and Grant Approval List & NSC Meeting Minutes uploaded along each grants entry. Without this information on the SGP Database, funding for the grant would not be released by UNOPS.</p> <p>It is important for financial monitoring and reporting to keep the SGP Database records up to date, any change in grants activities i.e. MOA amendment, completion or termination of the grants should be reflected in database in due time. The same is true for the grants disbursement dates and amounts. The database entries should be completed immediately after the NSC meeting concludes and MOAs are prepared and signed."</p>	
	Priority:	Medium	
	Cause:	Compliance	Failure to comply with prescribed regulations, rules and procedures
	Responsible manager:	NC	
	Due date:	31 December 2025	
	Financial impact:	-	
	Facts / observation:	<p>We noted that the grant disbursement dates and amounts (actual) are not included in the SGP database. When the grant is entered onto the database, the total grant amount is recorded without any detail of the tranches to be paid.</p> <p>Planned disbursement dates and copies of the MOAs are uploaded in the database, alongside a description of each grant.</p>	
	Impact:	Information in the SGP database is not complete.	
	Recommendation:	We recommend that the NC ensures details of actual grant disbursement dates and amounts are recorded in the SGP database.	
	Management reply and action plan:	<p>The NC will ensure that all grant disbursement details, including dates and amounts, are promptly recorded in the SGP Database, with updates made immediately after each payment. To enhance oversight, the APM will conduct quarterly reconciliations against financial reports to ensure data completeness and accuracy. Any discrepancies will be promptly investigated and resolved by the NC in coordination with the APM. The GMS team will verify database accuracy before approving subsequent disbursements.</p>	

6.	Title:	No site visit or remote monitoring report																										
Functional area:		Document management – filing and archiving																										
Comparison criteria:		<p>Article 87 of the SGP Operational Guidelines states that "At country level, SGP country programme teams, as well as the NSC, undertake monitoring of grant portfolio on an ongoing basis. Each project is visited at least once during the life cycle of project. Guided by the COB guidelines for a given Operational Phase, additional missions to the project site can be made by the SGP Country Programme team and/or NSC members when there are particular needs and is cost effective."</p> <p>Article 1.6 of the SGP Standard Operating Procedures Manual states: "The NC is accountable for the systemic archiving and storage of SGP documents. Subject to available funds, the NC is responsible to supervise the PA 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".</p>																										
Priority:		Medium																										
Cause:		Compliance	Failure to comply with prescribed regulations, rules and procedures																									
Responsible manager:		NC																										
Due date:		31 December 2025																										
Financial impact:		-																										
Facts / observation:		<p>We were not provided with a site visit or remote monitoring report in respect of the following grants:</p> <table border="1"> <thead> <tr> <th>Grantee</th> <th>Grant reference</th> <th>Date of PO</th> </tr> </thead> <tbody> <tr> <td>Environmental Foundation for Africa Biodiversity and Renewable Energy Learning Centre</td> <td>SLE/SGP/OP6/Y5/CORE/YCC/03/12/2019/66</td> <td>20-Dec-2019</td> </tr> <tr> <td>Legallia Foundation</td> <td>SLE/SGP/OP6/Y5/CORE/YCC/03/12/2019/64</td> <td>20-Dec-2019</td> </tr> <tr> <td>Community Action to Restore Lives</td> <td>SLE/SGP/OP7/Y2/CORE/BD/15/10/2021/14</td> <td>15-Dec-2021</td> </tr> <tr> <td>Millennium Agro Forestry Youths</td> <td>SLE/SGP/OP7/Y2/CORE/LD/15/10/2021/23</td> <td>15-Dec-2021</td> </tr> <tr> <td>Sierra Greenfields Limited</td> <td>SLE/SGP/OP7/Y2/CORE/LD/15/10/2021/16</td> <td>14-Dec-2021</td> </tr> <tr> <td>Tamemsu Women and Youth Development Organization</td> <td>SLE/SGP/OP7/Y2/CORE/CC/15/10/2021/26</td> <td>14-Dec-2021</td> </tr> <tr> <td>Youth Action for Relentless Development Organization</td> <td>SLE/SGP/OP7/Y1/CORE/LD/17/12/2020/3</td> <td>11-Feb-2021</td> </tr> </tbody> </table>			Grantee	Grant reference	Date of PO	Environmental Foundation for Africa Biodiversity and Renewable Energy Learning Centre	SLE/SGP/OP6/Y5/CORE/YCC/03/12/2019/66	20-Dec-2019	Legallia Foundation	SLE/SGP/OP6/Y5/CORE/YCC/03/12/2019/64	20-Dec-2019	Community Action to Restore Lives	SLE/SGP/OP7/Y2/CORE/BD/15/10/2021/14	15-Dec-2021	Millennium Agro Forestry Youths	SLE/SGP/OP7/Y2/CORE/LD/15/10/2021/23	15-Dec-2021	Sierra Greenfields Limited	SLE/SGP/OP7/Y2/CORE/LD/15/10/2021/16	14-Dec-2021	Tamemsu Women and Youth Development Organization	SLE/SGP/OP7/Y2/CORE/CC/15/10/2021/26	14-Dec-2021	Youth Action for Relentless Development Organization	SLE/SGP/OP7/Y1/CORE/LD/17/12/2020/3	11-Feb-2021
Grantee	Grant reference	Date of PO																										
Environmental Foundation for Africa Biodiversity and Renewable Energy Learning Centre	SLE/SGP/OP6/Y5/CORE/YCC/03/12/2019/66	20-Dec-2019																										
Legallia Foundation	SLE/SGP/OP6/Y5/CORE/YCC/03/12/2019/64	20-Dec-2019																										
Community Action to Restore Lives	SLE/SGP/OP7/Y2/CORE/BD/15/10/2021/14	15-Dec-2021																										
Millennium Agro Forestry Youths	SLE/SGP/OP7/Y2/CORE/LD/15/10/2021/23	15-Dec-2021																										
Sierra Greenfields Limited	SLE/SGP/OP7/Y2/CORE/LD/15/10/2021/16	14-Dec-2021																										
Tamemsu Women and Youth Development Organization	SLE/SGP/OP7/Y2/CORE/CC/15/10/2021/26	14-Dec-2021																										
Youth Action for Relentless Development Organization	SLE/SGP/OP7/Y1/CORE/LD/17/12/2020/3	11-Feb-2021																										

Impact:	The audit trail documenting the existence and results of monitoring activities is lacking if there is no evidence of monitoring or a summary of key lessons from monitoring activities.
Recommendation:	We recommend that minutes and outcomes of all monitoring activities, including lessons learnt, are documented.
Management reply and action plan:	The audit recommendation is noted and accepted. The SGP country programme will ensure thorough monitoring of project activities and enhance the review process of grantee report files before proceeding with payments. Additionally, we will document the minutes and outcomes of all monitoring activities, including lessons learned, to ensure comprehensive records and continuous improvement.

7. Title:	Weaknesses in asset management	
Functional area:	Asset management	
Comparison criteria:	Section 1.5 of the SGP Standard Operating Procedures Manual states that "It is important to maintain an updated inventory of all physical assets. The assets should be tagged, and entered into Asset List Template. The assets inventory sheet needs to be updated to reflect the correct status of the asset."	
Priority:	Medium	
Cause:	Compliance	Failure to comply with prescribed regulations, rules and procedures
Responsible manager:	NC	
Due date:	31 December 2025	
Financial impact:	-	
Facts / observation:	<p><u>Lack of review of asset listing</u></p> <p>There was no evidence of the asset listing being reviewed, or an inventory count being performed. There is therefore a risk that the listing contains obsolete assets or assets which are no longer in use.</p> <p>The inventory listing provided was an Excel document that had not been signed as prepared or reviewed.</p>	
Impact:	The lack of review of the register increases the risk of inaccuracies in the asset register, such as assets being listed that are no longer in use, or new assets not being recorded.	
Recommendation:	<p>The SGP office should ensure that an annual asset verification exercise is carried out and documented on file.</p> <p>The asset listing should be signed as prepared and reviewed on an annual basis.</p>	
Management reply and action plan:	The recommendation is noted and accepted. The SGP Country Programme will conduct an immediate asset verification to establish a baseline, followed by annual verifications to ensure ongoing compliance. The NC will oversee the process, with verification conducted by the PA and reviewed by the NC. The asset listing will be updated, signed, and dated by both the preparer and reviewer and reconciled with OneUNOPS to ensure accuracy. Any discrepancies will be promptly investigated, reconciled with records, and escalated if unresolved.	

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:

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:

- **Compliance:** failure to comply with prescribed regulations, rules and procedures;
- **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 – Asset listing

SGP Sierra Leone Asset Report as at 31 December 2021

PROJECT	Asset Group Description	Asset Group	Asset/Item Description	Assigned To	Assigned Date	Supplier/Vendor	Make	Model/Serial No.	Serial Number	Purchase Order Date	Purchase Amount US\$ = (SLU / 7050 S)	PO #	Transaction No #	Asset location	Asset Condition	Asset Status	Work Package	Donor	Nature of Cost	Remarks	WASP ID
OPS	Furniture- Desks	FURN1	Office Table 4'6"on with lockable drawers L shape		1-Sep-15		BROWN	N/A	N/A	7-Dec-12	\$ 340	318	N/A	SGP Sierra Leone	Used	Available and Functional	10175-001-16	1447	10175-001-16-004	The date indicates the time current NC started using the item	
OPS	Furniture- Chair	FURN9	Kisto Swivel Chair		1-Sep-15		BLACK	N/A	N/A	9-Apr-14	\$ 312	446	N/A	SGP Sierra Leone	Damaged/broken	Non-functional	10175-001-16	1447	10175-001-16-004	The former NC bought the item and he was reimbursed	
OPS	Furniture- Chair	FURN9	Kisto Swivel Chair		1-Sep-15		BLACK	N/A	N/A	9-Apr-14	\$ 312	446	N/A	SGP Sierra Leone	Damaged/broken	Non-functional	10175-001-16	1447	10175-001-16-004	The former NC bought the item and he was reimbursed	
OPS	Furniture- Chair	FURN9	Hardback Visitor Chair		1-Sep-15		BROWN	N/A	N/A	9-Apr-14	\$ 85	446	N/A	SGP Sierra Leone	Used	Non-functional	10175-001-16	1447	10175-001-16-004	The former NC bought the item and he was reimbursed	
OPS	Furniture- Chair	FURN9	Hardback Visitor Chair		1-Sep-15		BROWN	N/A	N/A	9-Apr-14	\$ 85	446	N/A	SGP Sierra Leone	Used	Non-functional	10175-001-16	1447	10175-001-16-004	The former NC bought the item and he was reimbursed	
OPS	Furniture- Chair	FURN9	Hardback Visitor Chair		1-Sep-15		BROWN	N/A	N/A	9-Apr-14	\$ 85	446	N/A	SGP Sierra Leone	Used	Non-functional	10175-001-16	1447	10175-001-16-004	The former NC bought the item and he was reimbursed	
OPS	Furniture- Cabinet and bookshelves	FURN2	ONE 2-door metal filing cabinet		1-Sep-15		METAL	N/A	N/A	9-Apr-14	\$ 213	446	N/A	SGP Sierra Leone	Damaged/broken	Non-functional	10175-001-16	1447	10175-001-16-004	The former NC bought the item and he was reimbursed	
OPS	Furniture- Cabinets and bookshelves	FURN2	ONE 4-drawer metal filing cabinet (UNIVERSAL)		1-Sep-15		METAL	N/A	N/A					SGP Sierra Leone	Used	Available and Functional	10175-001-16	1447	10175-001-16-004	No documents such as POs, invoices and receipts are available to trace the origin	
OPS	Furniture- Desks	FURN1	Executive wooden desk (for PA)		1-Sep-15		WOOD	N/A	N/A					SGP Sierra Leone	Used	Available and Functional	10175-001-16	1447	10175-001-16-004	No documents such as POs, invoices and receipts are available to trace the origin	
OPS	Furniture- General	FURN10	Medium-sized whiteboard		1-Sep-15		WOOD	N/A	N/A	7-Dec-12	\$ 85	318	N/A	SGP Sierra Leone	Used	Available and Functional	10175-001-16	1447	10175-001-16-004	The date indicates the time current NC started using the item	
OPS	Furniture- General	FURN10	Medium-sized Notice board		1-Sep-15		WOOD	N/A	N/A	7-Dec-12	\$ 85	318	N/A	SGP Sierra Leone	Used	Available and Functional	10175-001-16	1447	10175-001-16-004	The date indicates the time current NC started using the item	
OPS	UPS	ICT8	APC backup 650VA (for NC)		1-Sep-15		APC	BK650-AS	3B1225X13901	09/01/2014	\$ 91	481	N/A	SGP Sierra Leone	Damaged/broken	Non-functional	10175-001-16	1447	10175-001-16-004	The date indicates the time current NC started using the item	
OPS	Printer	ICT4	HP Laserjet PRO 400 M404Dn Printer		1-Sep-15		HP	CF278A	VNCSP07386	09/01/2014	\$ 399	481	N/A	SGP Sierra Leone	Used	Available and Functional	10175-001-16	1447	10175-001-16-004	The date indicates the time current NC started using the item	
OPS	Furniture- Desks	FURN1	1.5"shape extension of Executive wooden desk (for EA)		1-Sep-15		WOOD	N/A	N/A	1-May-14	\$ 355	453	N/A	SGP Sierra Leone	Used	Available and Functional	10175-001-16	1447	10175-001-16-004	The date indicates the time current NC started using the item	
OPS	Laptop	ICT1	DELL Inspiron 15, 3000 series (Windows 8)		1-Sep-15		DELL	Windows 8, inspiron 15, 3000series	JKF412	7-Dec-12	\$ 908	318	N/A	SGP Sierra Leone	Damaged/broken	Non-functional	10175-001-16	1447	10175-001-16-004	The date indicates the time current NC started using the item	
OPS	Desktop	ICT2	DELL Optiplex 9020 desktop computer (for PA)		1-Sep-15		DELL	Windows 7, Intel Core i5 PROCESSOR	Z0X0Z1	1-Sep-14	\$ 823	481	N/A	SGP Sierra Leone	Used	Available and Functional	10175-001-16	1447	10175-001-16-004	The date indicates the time current NC started using the item	
OPS	UPS	ICT8	APC backup 650VA (for PA)		1-Sep-15		APC	BK650-AS	B12090110558	7-Dec-12	\$ 82	318	N/A	SGP Sierra Leone	Damaged/broken	Non-functional	10175-001-16	1447	10175-001-16-004	The date indicates the time current NC started using the item	
OPS	Laptop	ICT1	LAPTOP CHARGER DELL LATITUDE E6430		1-Sep-15		MICROSOFT	windows 7 home Prem DA	00196-274-657-371	9-Dec-14	\$ 1,991	492	N/A	SGP Sierra Leone	Used	Obsolete	10175-001-16	1447	10175-001-16-004	The date indicates the time current NC started using the item	
OP6	IT Miscellaneous	ICT12	One MiFi EVDO Gold		21-Dec-15		MIIFI	WHITE	HQ700103115	N/A	\$ 71	N/A	PETTY CASH	SGP Sierra Leone	Used	Obsolete	11960-003-16	1447	11960-003-16-004	The date indicates the time current NC started using the item	
OP6	Mobile Phones	ICT13	SIERRAtel Mobile Phone		16-May-16		CDMA LOW END PHONE	BLACK	A100004CA2EC21	N/A	\$ 14	N/A	PETTY CASH	SGP Sierra Leone	Damaged/broken	Non-functional	11960-003-16	1447	11960-003-16-004	The date indicates the time current NC started using the item	
OP6	IT Miscellaneous	ICT12	VOLTAGE REGULATOR 1000VA		15-Jun-16		CVR	1000VA	INPUT 140-250V, OUTPUT 220V	N/A	\$ 43	N/A	620043866	SGP Sierra Leone	Damaged/broken	Non-functional	11960-003-16	1447	11960-003-16-004	The date indicates the time current NC started using the item	
OP6	IT Miscellaneous	ICT12	VOLTAGE REGULATOR 1000VA		15-Jun-16		CVR	1000VA	INPUT 140-250V; OUTPUT 220V	N/A	\$ 43	N/A	620043866	SGP Sierra Leone	Damaged/broken	Non-functional	11960-003-16	1447	11960-003-16-004	The date indicates the time current NC started using the item	
OP6	IT Miscellaneous	ICT12	HARD DRIVE 500GB SEAGATE		15-Jun-16		SEAGATE	SEAGATE	N/A	N/A	\$ 121	N/A	620043866	SGP Sierra Leone	Used	Non-functional	11960-003-16	1447	11960-003-16-004	The date indicates the time current NC started using the item	
OP6	Furniture- Cabinets and bookshelves	FURN2	Universal Metal Filing Cabinet		15-Jun-16		LIGHT GREY COLOURED	H1850XW900XD400	KD-032	N/A	\$ 284	N/A	620043866	SGP Sierra Leone	Used	Available and Functional	11960-003-16	1447	11960-003-16-004	The date indicates the time current NC started using the item	
OP6	IT Miscellaneous	ICT12	Sony Professional Camera a3000 with Extra Zoom		15-Jun-16		SONY	BLACK 3000	N/A	N/A	\$ 638	N/A	620043866	SGP Sierra Leone	Used	Available and Functional	11960-003-16	1447	11960-003-16-004	The date indicates the time current NC started using the item	
OP6	IT Miscellaneous	ICT12	Cannon HP L1DE 110 Scanner		15-Jun-16		HP	CANNON	KECC88693	N/A	\$ 122	N/A	620043866	SGP Sierra Leone	Damaged/broken	Non-functional	11960-003-16	1447	11960-003-16-004	The date indicates the time current NC started using the item	
OP6	IT Miscellaneous	ICT12	Casio Electronic Calculator		15-Jun-16		CASIO	GREY 12 DIGITS	AX-9800V	N/A	\$ 11	N/A	620043866	SGP Sierra Leone	Damaged/broken	Non-functional	11960-003-16	1447	11960-003-16-004	The date indicates the time current NC started using the item	
OP6	Refrigeration and Air Conditioning	BLDG8	Office Fridge (WestPoint)		28-Jun-16		WESTPOINT	WESTPOINT WRAN-1211.W	WP053163401100032	N/A	\$ 135	N/A	62006457	SGP Sierra Leone	Used	Available and Functional	11960-003-16	1447	11960-003-16-004	The date indicates the time current NC started using the item	
OP6	Photocopier	ICT5	HP Coloured Laser jet Pro MFP M477fdw (print, scan, copy, Fax, network, duplex, wireless printer)		5-Dec-16		HP	COLOURED LASERJET	CF379-00902	N/A	\$ 851	N/A	620077957	SGP Sierra Leone	Used	Available and Functional	11960-003-16	1447	11960-003-16-004	The date indicates the time current NC started using the item	
OP6	IT Miscellaneous	ICT12	Automatic Voltage Regulator JSK 2000 Watt		13-Feb-17		Power Jack	INPUT 100-260V; 50Hz, OUTPUT 220V 50Hz	N/A	N/A	\$ 180	N/A	620111404	SGP Sierra Leone	Damaged/broken	Non-functional	11960-003-16	1447	11960-003-16-004	The date indicates the time current NC started using the item	
OP6	IT Miscellaneous	ICT12	Automatic Voltage Regulator JSK 2000 Watt		13-Feb-17		Power Jack	INPUT 100-260V; 50Hz, OUTPUT 220V 50Hz	N/A	N/A	\$ 180	N/A	620111404	SGP Sierra Leone	Damaged/broken	Non-functional	11960-003-16	1447	11960-003-16-004	The date indicates the time current NC started using the item	
OP6	Projector	ICT10	Sony VPL EX220 HDMI/VGA Projector		22-May-17		Sony	VPL EX220	70253754455	\$ 681	3042448	620143642	SGP Sierra Leone	Used	Available and Functional	11960-003-16	1447	11960-003-16-004	The date indicates the time current NC started using the item		
OP6	Projector	ICT10	Projector Screen with Stand		22-May-17		ony	GREY	N/A	22/05/2017	\$ 170	3042448	620143642	SGP Sierra Leone	Used	Available and Functional	11960-003-16	1447	11960-003-16-004	The date indicates the time current NC started using the item	
OP6	UPS	ICT8	APC UPS Back Up 650VA		22-May-17		APC	BK650-AS	D13000833005	22/05/2017	\$ 128	3042448	620143642	SGP Sierra Leone	Damaged/broken	Non-functional	11960-003-16	1447	11960-003-16-004	The date indicates the time current NC started using the item	
OP6	IT Miscellaneous	ICT12	One MiFi 4G Router		13-Mar-19		MIIFI	Model: E5573Cs-322	S/N: D057318050002026	N/A	\$ 931	N/A	620537665	SGP Sierra Leone	New	Available and Functional	11960-003-16	1447	11960-003-16-004	The date indicates the time Desmond started using the item	
OP6	IT Miscellaneous	ICT8	UPS 1,500W Watt POWER TECH		1-Apr-19		POWER TECH	POWER 1,500W INPUT 220-240VAC, OUTPUT 220-240VAC, FREQUENCY: 50Hz	S/N: 180353403203146	N/A	\$ 279	N/A	620548724	SGP Sierra Leone	Used	Available and Functional	11960-003-16	1447	11960-003-16-004	The date indicates the time Desmond started using the item	
OP6	Furniture- Tables	FURN1	Small Office Table		15-Jun-19					\$ 207	3093672	620387238	SGP Sierra Leone	Used	Available and Functional	11960-003-16	1447	11960-003-16-004	The date indicates the time Desmond started using the item		
OP6	IT Miscellaneous	ICT12	Professional Camera (Canon -600)		15-Jun-19					\$ 631	3093672	620387238	SGP Sierra Leone	Used	Available and Functional	11960-003-16	1447	11960-003-16-004	The date indicates the time Desmond started using the item		
OP6	Furniture- Chair	FURN9	Chairs/swivel (Waiting chairs)		15-Jun-19					\$ 207	3093672	620387238	SGP Sierra Leone	Used	Available and Functional	11960-003-16	1447	11960-003-16-004	The date indicates the time Desmond started using the item		
OP6	Furniture- Chair	FURN9	Chairs/swivel (Waiting chairs)		15-Jun-19					\$ 207	3093672	620387238	SGP Sierra Leone	Used	Available and Functional	11960-003-16	1447	11960-003-16-004	The date indicates the time Desmond started using the item		
OP6	Furniture- Chair	FURN9	Chairs/swivel (Waiting chairs)		15-Jun-19					\$ 207	3093672	620387238	SGP Sierra Leone	Used	Available and Functional	11960-003-16	1447	11960-003-16-004	The date indicates the time Desmond started using the item		
OP6	Furniture- Chair	FURN9	Chairs/swivel (Waiting chairs)		15-Jun-19					\$ 207	3093672	620387238	SGP Sierra Leone	Used	Available and Functional	11960-003-16	1447	11960-003-16-004	The date indicates the time Desmond started using the item		
OP6	Furniture- Chair	FURN9	Chairs/swivel (Waiting chairs)		15-Jun-19					\$ 207	3093672	620387238	SGP Sierra Leone	Used	Available and Functional	11960-003-16	1447	11960-003-16-004	The date indicates the time Desmond started using the item		
OP7	Furniture- Cabinets and bookshelves	FURN2	Universal Filing Cabinet		30-03-2021					\$ 402	3093672	620387238	SGP Sierra Leone	Used	Available and Functional	11960-003-16	1447	11960-003-16-004	The date indicates the time current NC started using the item		
OP7	Furniture- Cabinets and bookshelves	FURN2	Universal Filing Cabinet		30-03-2021					\$ 338	N/A	620537472	SGP Sierra Leone	Used	Available and Functional	2170-002-19-1447		2170-002-19-004	The date indicates the time current NC started using the item		
													Total	\$ 13,959							
Signature: [REDACTED]																					