



INTERNAL AUDIT AND INVESTIGATIONS GROUP

UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)

INTERNAL AUDIT REPORT

2 February 2026

Project name:	Small Grants Programme (SGP) Operational Phases 6 and 7
Project number:	11960-008, 21970-007
Country:	Fiji
Auditor:	BDO LLP
Period subject to audit:	1 January 2018 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
FJ\$	Fijian Dollars
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 Fiji (“the project”) (oneUNOPS project references 11960-008 and 21970-007), which is implemented and managed by the SGP Office in Fiji. 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\$ 172,083 during the period from 1 January 2018 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, Fiji		1 January 2018 to 31 December 2021	11960-008, 21970-007
Financial statement		Asset listing ¹	
Amount US\$	Opinion	Amount US\$	Opinion
172,083	Qualified	n/a	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)	
Financial monitoring and processes	Partially satisfactory (some improvement needed)	
oneUNOPS processes	Partially satisfactory (some improvement needed)	
Document management – filing and archiving	Partially satisfactory (some improvement needed)	
Asset management	Partially satisfactory (some improvement needed)	
Human resources management	Partially satisfactory (some improvement needed)	
Overall rating of internal control	Partially satisfactory (some improvement needed)	

Key issues and recommendations

The audit raised twelve issues. There are twelve recommendations, three 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)”. Nine

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.

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 grant management	High	-
2	Grant management	Lack of NC approval for grantee payments	Medium	-
3	Grant management	Grant selection and approval process - weakness in call for proposals	Medium	-
4	Grant management	Weaknesses in management of the National Steering Committee (NSC)	Medium	-
5	Financial monitoring and processes	Final payments made before final report received from the grantee	High	6,198
6	Financial monitoring and processes	Weaknesses in Country Operating Budget expenditure	Medium	882
7	oneUNOPS processes	Delays in oneUNOPS processes (purchase orders and payments)	Medium	-
8	oneUNOPS processes	Significant adjustment to OP6 grants	High	(122,000)
9	Document management – filing and archiving	No site visit or remote monitoring report	Medium	-
10	Document management – filing and archiving	COB expenditure not adequately supported	Medium	9,159
11	Asset management	Weaknesses in asset management	Medium	-
12	Human resources management	Weaknesses in managing annual leave balance	Medium	-
Total				(105,761)

Management’s comments

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

Signed:



BDO LLP

2 February 2026

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 Fiji, as well as UNOPS and UNDP staff for their full cooperation during the audit.

Detailed assessment

1.	Title:			Weaknesses in grant management																						
Functional area:		Grant management																								
Comparison criteria:		<p>Article 89 of the GEF SGP Operational Guidelines states that: “In coordination with UNOPS, SGP country programme team are responsible for the financial monitoring of grants, disbursements, COB expenditures, and co-financing.”</p> <p>Article 1.6 of the SGP Standard Operating Procedures Manual states that: “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> <p>Article 5.1 states that “Effective contract management and administration involves monitoring and control of contract performance, payments, reporting and contract completion. Throughout the contract management phase, it is important that open communication is maintained with SGP grantees.”</p> <p>Article 5.6 states that “Upon successful completion of the grants, the final report needs to be submitted by the grantee and the project status needs to be changed to “Satisfactorily Completed” in the database. Also, the grant file including the MOA, progress reports, and other related documents and information should be stored for the records and audit trail.”</p>																								
Priority:		High																								
Cause:		Compliance	Failure to comply with prescribed regulations, rules and procedures																							
Responsible manager:		NC / PA																								
Due date:		30 June 2026																								
Financial impact:		-																								
Facts / observation:		<p>We identified the following weaknesses in grant management:</p> <p><u>Lack of transaction listings for grantee expenditures</u></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" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Grantee</th> <th style="text-align: center;">Transaction date</th> <th style="text-align: center;">Tranche</th> <th style="text-align: center;">Amount (US\$)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">██████████</td> <td style="text-align: center;">20-Sep-2021</td> <td style="text-align: center;">Second</td> <td style="text-align: center;">15,500</td> </tr> <tr> <td style="text-align: center;">██████████</td> <td style="text-align: center;">29-Apr-2021</td> <td style="text-align: center;">First</td> <td style="text-align: center;">24,500</td> </tr> <tr> <td style="text-align: center;">██████████</td> <td style="text-align: center;">14-Jun-2021</td> <td style="text-align: center;">Second</td> <td style="text-align: center;">9,460</td> </tr> <tr> <td style="text-align: center;">██████████</td> <td style="text-align: center;">29-Apr-2021</td> <td style="text-align: center;">First</td> <td style="text-align: center;">17,375</td> </tr> </tbody> </table>					Grantee	Transaction date	Tranche	Amount (US\$)	██████████	20-Sep-2021	Second	15,500	██████████	29-Apr-2021	First	24,500	██████████	14-Jun-2021	Second	9,460	██████████	29-Apr-2021	First	17,375
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██████████	29-Apr-2021	First	15,737
██████████████████	26-May-2021	First	13,750
██████████████████	14-Jun-2021	First	11,675
			107,997

Transaction listing did not match the financial report

We identified a variance between the expenditure reported per the financial report and per the transaction listing submitted by the grantee for the below grant:

Grantee	Transaction date	Amount (US\$)	Expenditure per financial report (FJ\$)	Expenditure per transaction list (FJ\$)	Difference (FJ\$)
██████████ ██████████	20-Sep-2021	15,500	34,779	33,629	1,150

Weaknesses in underlying documentation 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\$)
██████████ ██████████████████	██████████████████ ██████████	28-May-2019	25,000
		19-Jun-2020	20,000
		09-Apr-2021	5,000
██████████ ██████████	██████████████████ ██████████	21-Jan-2020	19,375
		20-Sep-2021	15,500

We obtained transaction listings for the expenditure reported by the grantees and selected a sample of expenditure for verification. However, significant issues were noted in the review of grantee expenditure, including weaknesses in underlying supporting documentation. We noted that vouchers and invoices provided by the grantees were not numbered, and did not consistently provide descriptions for the services or goods provided. We also noted that some payment vouchers were not supported by sufficient documentation, including invoices, proof of payment, attendance lists, goods received notes, service delivery notes, or evidence of the procurement process.

As such, we were not able to verify that the NC had correctly performed their review of expenditure prior to authorising subsequent disbursements.

We verified that payments were made to the grantees during the period, in line with the terms of the signed MOAs (except for final payments being made before final reports were received from the grantee, which has been raised separately in Finding 6). Since grants expenditure is recognised in oneUNOPS upon disbursement to grantees, this finding has no financial impact. Details of the specific issues noted in the underlying documentation are included in Annex II.

	<p><u>Grantee financial verification by NC/PA</u></p> <p>We noted that proper financial review procedures by the NC were not carried out. Instead, we understand that “spot check verifications” were performed, where only a few invoices were verified, indicating that the financial review performed by the NC / PA was not extensive.</p> <p><u>Lack of final progress and financial reports</u></p> <p>We noted that for the below grants, there were no final progress reports or final reports on the use of funds available, although the final tranche of funding had been paid to the grantee:</p> <table border="1" data-bbox="472 613 1436 860"> <thead> <tr> <th>Grantee</th> <th>Grant</th> <th>Transaction date</th> <th>Amount (US\$)</th> </tr> </thead> <tbody> <tr> <td>████████████████████ ████████████████████</td> <td>████████████████████ ████████████████████</td> <td>19-Jun-2020</td> <td>20,000</td> </tr> <tr> <td>████████████████████</td> <td>████████████████████</td> <td>20-Sep-2021</td> <td>15,500</td> </tr> </tbody> </table> <p><u>Lack of grant budgets included in MOA</u></p> <p>We noted that for the below grants, the signed MOAs did not include a copy of the agreed project budget. Annex A of each MOA referenced the Approved Project Proposal, which included the project budget. However, as the project proposals and budgets were not signed or dated alongside the MOA, there was no evidence of which version was intended be appended to the MOA and form part of the contractual documentation.</p> <table border="1" data-bbox="472 1122 1436 1861"> <thead> <tr> <th>Grantee</th> <th>Grant</th> <th>Date MOA signed</th> <th>Grant amount (US\$)</th> </tr> </thead> <tbody> <tr> <td>████████████████████</td> <td>████████████████████</td> <td>16/12/2019</td> <td>38,750</td> </tr> <tr> <td>████████████████████</td> <td>████████████████████</td> <td>03/08/2017</td> <td>50,000</td> </tr> <tr> <td>████████████████████</td> <td>████████████████████</td> <td>25/04/2021</td> <td>49,000</td> </tr> <tr> <td>████████████████████</td> <td>████████████████████</td> <td>07/10/2020</td> <td>23,650</td> </tr> <tr> <td>████████████████████</td> <td>████████████████████</td> <td>25/04/2021</td> <td>34,750</td> </tr> <tr> <td>████████████████████</td> <td>████████████████████</td> <td>25/04/2021</td> <td>31,475</td> </tr> <tr> <td>████████████████████ ████████████████████</td> <td>████████████████████ ████████████████████</td> <td>17/05/2021</td> <td>27,500</td> </tr> <tr> <td>████████████████████</td> <td>████████████████████</td> <td>17/05/2021</td> <td>23,350</td> </tr> </tbody> </table>	Grantee	Grant	Transaction date	Amount (US\$)	████████████████████ ████████████████████	████████████████████ ████████████████████	19-Jun-2020	20,000	████████████████████	████████████████████	20-Sep-2021	15,500	Grantee	Grant	Date MOA signed	Grant amount (US\$)	████████████████████	████████████████████	16/12/2019	38,750	████████████████████	████████████████████	03/08/2017	50,000	████████████████████	████████████████████	25/04/2021	49,000	████████████████████	████████████████████	07/10/2020	23,650	████████████████████	████████████████████	25/04/2021	34,750	████████████████████	████████████████████	25/04/2021	31,475	████████████████████ ████████████████████	████████████████████ ████████████████████	17/05/2021	27,500	████████████████████	████████████████████	17/05/2021	23,350
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Impact:	- Without detailed transaction listings, there is insufficient evidence to support the expenditure amounts reported by grantees. There is an increased risk that grant																																																

	<p>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> <ul style="list-style-type: none"> - Without obtaining sufficient documentation from the grantees to evidence expenditure incurred, there is a risk that grantee funds may not have been spent in line with the terms of the MOA and project budget. - Grantees have not complied with the terms of the MOA by failing to submit a final progress report and final report on the use of funds. - Without a clear project budget that has been agreed upon by both parties, there is a risk that grant funds are spent on activities not for project purposes or in excess of the project budget.
Recommendation:	<ul style="list-style-type: none"> - 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>Disbursements to grantees should not be made unless a complete financial report has been submitted for the previous tranche, including a transaction list which reconciles to the financial report submitted by the grantee.</p> <ul style="list-style-type: none"> - We recommend that complete documentation is obtained and retained in relation to grantee reporting, to evidence implementation of activities and ensure sound financial management of the expenditure, prior to certifying Grantee expenditure. - We recommend that the NC follows up with grantees following the end of Projects to ensure that final progress and financial reports are submitted by the grantees, as required per the terms of the MOA. <p>The NC should compare the total amount disbursed with the total expenditure reported by each grantee and ensure that any unspent grant funds are returned.</p> <p>NC policies and procedures should be strengthened with regards to financial monitoring to ensure that sufficient supporting documentation is provided to fully support the costs claimed by the grantees.</p> <ul style="list-style-type: none"> - We recommend that the SGP team ensures all signed copies of MOAs with grantees include a copy of the agreed Project Budget. Any documents appended to the MOA should be initialled and dated alongside the agreement.
Management reply and action plan:	<p>The recommendation is noted and accepted. The NC will ensure that all MOAs include initialled and dated annexes - specifically, Annex A with the project proposal and Annex B with the project budget. Before disbursements are made, the NC will require complete financial reports, including reconciled transaction listings from the grantees, to verify and validate all expenditures. Additionally, the NC will actively follow up with grantees after project completion to collect final progress and financial reports, ensuring that any unspent funds are returned and all necessary supporting documentation is archived in the SGP database. Furthermore, the NC will strengthen its policies and procedures on financial monitoring to ensure that sufficient supporting documentation is provided to fully support the costs claimed by grantees.</p>

2.	Title:	Lack of NC approval for grantee payments to employees																											
Functional area:	Grant management																												
Comparison criteria:	<p>Article 1.2 of the Memorandum of Agreement between UNOPS and OISCA states that: "In the event that the Local CSO deems it necessary for the implementation of the Project to make a payment:</p> <p>(a) to any employee or member of the Local CSO [...] no such payment shall be made without the prior written authorization of the National Coordinator."</p> <p>Article 1.3 of the MOA between UNOPS and Moko Productions Limited states that: "The Local CSO shall not undertake a procurement action for goods or services (including but not limited to the hiring of contractors or personnel for the activities to be carried out pursuant to this Agreement) for a value in excess of US\$ 3,875 without the prior written approval of the National Coordinator".</p>																												
Priority:	Medium																												
Cause:	Compliance	Failure to comply with prescribed regulations, rules and procedures																											
Responsible manager:	NC / PA																												
Due date:	30 June 2026																												
Financial impact:	-																												
Facts / observation:	<p>We noted that, for the grantees that were subject to a reperformance of the NC's control, the grantees did not seek NC approval for certain payments as required by the MOA. The below grants were selected for review:</p> <table border="1"> <thead> <tr> <th>Grantee</th> <th>Grant reference</th> <th>Transaction date</th> <th>Amount (US\$)</th> </tr> </thead> <tbody> <tr> <td rowspan="3">[REDACTED]</td> <td rowspan="3">[REDACTED]</td> <td>28-May-2019</td> <td>25,000</td> </tr> <tr> <td>19-Jun-2020</td> <td>20,000</td> </tr> <tr> <td>09-Apr-2021</td> <td>5,000</td> </tr> <tr> <td rowspan="2">[REDACTED]</td> <td rowspan="2">[REDACTED]</td> <td>21-Jan-2020</td> <td>19,375</td> </tr> <tr> <td>20-Sep-2021</td> <td>15,500</td> </tr> </tbody> </table> <p><u>Lack of NC approval for payments to grantee employees</u></p> <p>We were not provided with any evidence of NC approval for the below transactions representing payments to grantee employees:</p> <table border="1"> <thead> <tr> <th>Grantee</th> <th>Description</th> <th>Date</th> <th>Amount (FJ\$)</th> </tr> </thead> <tbody> <tr> <td>[REDACTED]</td> <td>Resource/ Personnel Fee (Activity 3: on 17/9/19, Activity 4: on 25/ 11/19)</td> <td>-</td> <td>600</td> </tr> </tbody> </table>			Grantee	Grant reference	Transaction date	Amount (US\$)	[REDACTED]	[REDACTED]	28-May-2019	25,000	19-Jun-2020	20,000	09-Apr-2021	5,000	[REDACTED]	[REDACTED]	21-Jan-2020	19,375	20-Sep-2021	15,500	Grantee	Description	Date	Amount (FJ\$)	[REDACTED]	Resource/ Personnel Fee (Activity 3: on 17/9/19, Activity 4: on 25/ 11/19)	-	600
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████████████████████	██████ Consultation Fee	05/05/2022	2,000						
	<p><u>Lack of NC approval for payments in excess of 10% of project budget</u></p> <p>We were not provided with any evidence of NC approval for the below transaction:</p> <table border="1"> <thead> <tr> <th>Grantee</th> <th>Description</th> <th>Date</th> <th>Amount (FJ\$)</th> </tr> </thead> <tbody> <tr> <td>████████████████████</td> <td>Pre-production personel costs, Graphic Design Costs, Voice over</td> <td>01/01/2021</td> <td>19,063</td> </tr> </tbody> </table>	Grantee	Description	Date	Amount (FJ\$)	████████████████████	Pre-production personel costs, Graphic Design Costs, Voice over	01/01/2021	19,063
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████████████████████	Pre-production personel costs, Graphic Design Costs, Voice over	01/01/2021	19,063						
Impact:	Lack of approval from the NC may put grant funds at risk of inappropriate use and non-compliance with the project budget and MoA. Additional oversight from SGP ensures appropriate utilisation of funds.								
Recommendation:	<p>We recommend that the NC or PA monitors grantee compliance with the conditions of the MoA; in particular, the nature of payments made by grantees and whether approval was granted by the NC.</p> <p>Compliance with MoA conditions should be verified prior to approval of the next milestone payment.</p>								
Management reply and action plan:	The recommendation is noted and accepted. The NC will emphasize the importance of obtaining proper approval for grantee payments to staff, employees, and relatives during the Inception Workshop. Additionally, the GMS team will implement rigorous checks on budgets to proactively review expenditures that require prior NC approval. The NC will also ensure that compliance with all MoA conditions is verified before approving any milestone payments to grantees.								

3.	Title:	Grant selection and approval process - weaknesses in call for proposals	
Functional area:	Grant management		
Comparison criteria:	<p>Article 67 of the SGP Operational Guidelines states that “Each SGP Country Programme prepares and issues a call for proposals on a regular basis in line with the approved SGP Country Programme Strategy (CPS) or Project Document (in the case of UCPs). Information in the call for proposals should clearly state that the SGP makes grants to eligible CSOs (or to individuals in exceptional cases as in the case of fellowships), on specific thematic and geographic focuses with a maximum grant amount of US\$50,000 for regular grants.”</p> <p>Article 68 states that “The process for developing an SGP grant project concept and project document should take place in a transparent manner covering the: (i) project preparation guidelines setting forth the eligibility criteria; (ii) application/proposal review process and calendar; (iii) templates for project concept and proposal development, and; (iv) co-financing requirements in cash and/or in-kind.”</p> <p>Article 78 further states that “SGP grants generally only cover a portion of project costs, with other components provided by the CSO partner, the community itself, or by other donors. Since SGP grants fund activities that are directly relevant to the GEF criteria, co-financing must be sought for the community baseline or sustainable development needs”.</p>		
Priority:	Medium		
Cause:	Compliance	Failure to comply with prescribed regulations, rules and procedures	
Responsible manager:	NC / PA		
Due date:	30 June 2026		
Financial impact:	-		
Facts / observation:	<p><u>Omission of key information from call for proposals</u></p> <p>We reviewed the call for proposals issued during the period in scope of this audit and found that it did not include the following key information relating to the programme, as required by the SGP Operational Guidelines:</p> <ul style="list-style-type: none"> • the application/proposal review process; • the application/proposal review calendar; and • whether an NGO or CBO may present a subsequent proposal after completion of a first project. <p>We also noted that the criteria in the evaluation reports were different to those mentioned in the Call for Proposals, and that there was no trail of applications from the application stage to the approval stage.</p> <p><u>GEF requirements for co-financing overlooked</u></p> <p>We noted that no co-financing criteria were taken into account when selecting grantees, nor included in the budgets.</p>		

Impact:	<p>Lack of information in the call for proposals increases the risk that applicants submit proposals that do not meet the SGP eligibility criteria.</p> <p>Lack of application of co-financing criterion may decrease community involvement and increase grantees' reliance on GEF funding.</p>
Recommendation:	<p>We recommend that the calls for proposals are sufficiently detailed and, at a minimum, include the information as set out in the SGP Operational Guidelines as detailed above.</p> <p>The information provided should reflect the actual process and equip applicants with all relevant information regardless of their previous experience with SGP.</p> <p>The NC should ensure that all proposals submitted contain co-financing, whether it is in cash or in kind, to be in compliance with the GEF criteria.</p>
Management reply and action plan:	<p>The recommendation is noted and accepted. The SGP Team will make the necessary efforts to issue "call for proposals" with all relevant information ensuring that the calls are fully aligned with the SGP Operational Guidelines and provide applicants with all relevant guidance, regardless of their previous experience with SGP. In addition, the SGP team will work with grantees to reflect co-financing in their budgets.</p>

4.	Title:	Weaknesses in management of the National Steering Committee ("NSC")	
Functional area:	Grant management		
Comparison criteria:	Article 44 of the SGP Operational Guidelines states that: "In accordance with the UN rules on ethical conduct, all members of the NSC must declare any conflict of interests, actual or potential, with respect to concepts or proposals submitted consideration. All NSC members must sign a Declaration of Conflict of Interest (COI) statement at the time of their appointment, as well as for each sitting of the NSC which reviews and approves projects. A conflict of interest may involve a range of circumstances including inter alia: (i) the presence of relatives or family members connected with the proposal; (ii) a financial or personal interest in the applicant organization; (iii) political, reputational and/or other ethical considerations."		
Priority:	Medium		
Cause:	Compliance	Failure to comply with prescribed regulations, rules and procedures	
Responsible manager:	NC / PA and CPMT		
Due date:	30 June 2026		
Financial impact:	-		
Facts / observation:	<p>We noted the following weaknesses in management of the National Steering Committee (NSC):</p> <p><u>a) Incorrect list of NSC members</u></p> <p>We noted that the list provided did not match the attendance lists recorded on the meeting minutes.</p> <p><u>b) Conflict of Interest (COI)</u></p> <p>We found that COI forms were not consistently signed immediately following the appointment of the NSC member. In certain cases, COI forms were not signed until several years after appointment and, in some cases, not at all.</p> <p><u>c) Lack of appointment letters</u></p> <p>We could not verify NSC members' appointment dates, as no nomination or appointment letters were available.</p> <p><u>d) Individual attending an NSC without being registered</u></p> <p>We noted that one individual participated in a meeting, without being logged in as an NSC member, and without any appointment letter or Conflict of Interest form.</p> <p><u>e) NC/PA did not register their attendance</u></p> <p>We noted that the NC and PA's presence was not registered during the NSC meetings held on 6 November 2019, 31 July 2020, 31 August 2020, 23 February 2021 and 2 November 2021.</p> <p><u>f) No attendance registered in February 2021</u></p>		

	<p>We identified one NSC meeting, held on 23 February 2021, for which all participants were marked as absent.</p>
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>We recommend improving the level of documentation kept on file by introducing appointment letters, outlining the member's name, date of appointment and ensuring that each new NSC member signs a COI form shortly after appointment.</p> <p>An appointment letter should also be sent to the current NSC members outlining their appointment date and role in the NSC.</p>
Management reply and action plan:	<p>The recommendation is accepted. The GMS and CPMT Teams will work with the SGP Team to comply with Operational Guidelines for NSC member appointments. A rotational system for NSC members will be implemented to bring new ideas and expertise. Appointment letters will be issued detailing names, dates, and roles, and each new NSC member will promptly sign a Conflict of Interest form. In addition, appointment letters will be sent to current NSC members outlining their appointment date and role.</p>

5.	Title:	Final payments made before final report received from the grantee																											
Functional area:	Financial monitoring and processes																												
Comparison criteria:	<p>Article 3.6 of the SGP Standard Operating Procedures Manual states that “the RFP for grants payments can be created following the creation of the Receipt and actual receipt of supporting documents i.e. invoices, receipts and reports from grantees. It is the responsibility of the SGP NC to supervise the PA (where applicable) to verify that the grant activity has been successfully completed, and certify the completeness and correctness of the supporting documents prior to creating the RFP in oU.”</p> <p>Article 5.7.2 of the SGP Standard Operating Procedures states that: “In some cases, SGP grant projects will require less funding than approved by the NSC and indicated in the MOA. Such a scenario would result in the following steps:</p> <ul style="list-style-type: none"> - the grantee should submit a letter indicating that there will be no further claims under this project (MOA Lower Amount Template) - relevant communication should be filed appropriately - the grantee expenditure reports and invoices need to match the amounts in the above mentioned letter.” 																												
Priority:	High																												
Cause:	Compliance	Failure to comply with prescribed regulations, rules and procedures																											
Responsible manager:	NC / PA																												
Due date:	30 June 2026																												
Financial impact:	US\$ 6,198																												
Facts / observation:	<p>For all grantees selected under review, we noted that the final tranche was paid upon receipt of the second progress and financial reports, and not retained until submission of the final reports.</p> <p>Moreover, for two grantees, we noted that the total amount paid to the grantee was in excess of the total expenditure reported by the grantee, as detailed in the table below:</p> <table border="1" data-bbox="491 1570 1382 1921"> <thead> <tr> <th>Grantee</th> <th>Total Grant (US\$)</th> <th>Total advanced (FJ\$)</th> <th>Total reported (FJ\$)</th> <th>Difference (FJ\$)</th> <th>Difference (US\$)</th> </tr> </thead> <tbody> <tr> <td>██████████</td> <td>50,000</td> <td>107,550</td> <td>105,094</td> <td>2,456</td> <td>1,198</td> </tr> <tr> <td>██████████</td> <td>50,000</td> <td>112,650</td> <td>102,400</td> <td>10,250</td> <td>5,000</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td></td> <td></td> <td>6,198</td> </tr> </tbody> </table>					Grantee	Total Grant (US\$)	Total advanced (FJ\$)	Total reported (FJ\$)	Difference (FJ\$)	Difference (US\$)	██████████	50,000	107,550	105,094	2,456	1,198	██████████	50,000	112,650	102,400	10,250	5,000	Total					6,198
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	<p>For [REDACTED], we note that a final financial report outlining total project expenditure was not submitted by the grantee. We found that only a transaction listing was submitted in relation to the expenditure incurred for the final tranche, rather than a financial report signed by the grantee. Based on the expenditure recorded in the transaction listing, the total expenditure incurred by the grantee was less than the amount transferred to them, and therefore we would expect the difference (US\$ 1,198) to be recovered from the grantee.</p> <p>For the grantee [REDACTED], the total expenditure per the final financial report is less than the amount transferred to them, and therefore we would expect the difference (US\$ 5,000) to be recovered from the grantee.</p> <p>We also noted that for the grants that closed with remaining funds not disbursed, a letter indicating that there will be no further claims under the project was not attached to the file.</p>
Impact:	<p>Advancing the final instalment of grant funds prior to the completion of project activities increases the risk that the grantee does not deliver their remaining activities and obligations.</p> <p>Inability to recover the unutilised advances made to partners, which would result in a financial loss.</p>
Recommendation:	<p>We recommend the SGP CO to amend their MoA template to withhold the final tranche until the final reports are submitted.</p> <p>In cases where the grantee has incurred less expenditure than the total amount transferred to them, we recommend that the excess amount is recovered from the grantee.</p> <p>In the case where a grant closes with less funds than awarded, we recommend that the Grantee submits a letter indicating that there will be no further claims under the project, following the template provided in the SOP Manual.</p>
Management reply and action plan:	<p>The recommendation is noted and accepted. The SGP Team, with the support of the GMS Focal Point, will amend the MoA template to withhold the final tranche until the final reports are submitted.</p> <p>In cases where the grantee has incurred expenditure that is less than the total amount of funds transferred, the SGP Team will put in place procedures to identify the excess amount and ensure that such excess funds are recovered from the grantee in a timely manner.</p> <p>Additionally, in cases where a grant closes with less funds than awarded, we will require the Grantee to submit a letter, following the template provided in the SOP Manual, indicating that there will be no further claims under the project.</p>

6.	Title:	Weaknesses in Country Operating Budget expenditure																									
Functional area:	Financial monitoring and processes																										
Comparison criteria:	<p>Article 65 of the Operational Guidelines states that “The SGP Country Programme team, with support from UNOPS, is responsible for the use of the COB and implementation of the AWP within the approved amount and timeline.”</p> <p>Article 89 states that “In coordination with UNOPS, SGP country programme team are responsible for the financial monitoring of grants, disbursements, COB expenditures, and co-financing.”</p> <p>Article 3.4 of the SGP Standard Operating Procedures Manual states that “The POs should use the correct SGP country programmes General Ledger Analysis (GLA) in oU. It is important for accurate accounting and financial reporting.”</p>																										
Priority:	Medium																										
Cause:	Guidelines	Lack of or inadequate corporate policies or procedures																									
Responsible manager:	NC / PA																										
Due date:	30 June 2026																										
Financial impact:	US\$ 882																										
Facts / observation:	<p><u>Country operating budget cut-off errors</u></p> <p>We identified multiple cut-off errors, whereby Country Operating Budget (COB) expenditure was recorded in the wrong period.</p> <p>For nine transactions selected for sampling, and related to common premises charges, they did not relate to the year in which they were recorded.</p> <p><i>Services related to 2017 and reported in 2019:</i></p> <table border="1"> <thead> <tr> <th>Description</th> <th>Payment date</th> <th>Amount expensed (US\$)</th> <th>Ineligible amount (US\$)</th> </tr> </thead> <tbody> <tr> <td>Common Services-Premises 2019 SGP Fiji Related Security Costs and Costs for Prep/install/set up of 2 x new laptops</td> <td>12-Dec-2019</td> <td>516</td> <td>882</td> </tr> </tbody> </table> <p><i>Services related to 2019 and reported in 2020:</i></p> <table border="1"> <thead> <tr> <th>Description</th> <th>Payment date</th> <th>Amount expensed (US\$)</th> <th>Ineligible amount (US\$)</th> </tr> </thead> <tbody> <tr> <td>Rent/Leased land, building</td> <td>29-Sep-2020</td> <td>7,032</td> <td>7,032</td> </tr> <tr> <td>Utilities</td> <td>29-Sep-2020</td> <td>4,080</td> <td>4,080</td> </tr> <tr> <td>Custodial & Cleaning Services</td> <td>29-Sep-2020</td> <td>2,880</td> <td>2,880</td> </tr> </tbody> </table>			Description	Payment date	Amount expensed (US\$)	Ineligible amount (US\$)	Common Services-Premises 2019 SGP Fiji Related Security Costs and Costs for Prep/install/set up of 2 x new laptops	12-Dec-2019	516	882	Description	Payment date	Amount expensed (US\$)	Ineligible amount (US\$)	Rent/Leased land, building	29-Sep-2020	7,032	7,032	Utilities	29-Sep-2020	4,080	4,080	Custodial & Cleaning Services	29-Sep-2020	2,880	2,880
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	Common Services-Premises	29-Sep-2020	2,400	2,400	
	Total		16,392	16,392	
<i>Services related to 2020 and reported in 2021:</i>					
	Description	Payment date	Amount expensed (US\$)	Ineligible amount (US\$)	
	Rent/Leased land, building	18-Feb-2021	7,032	7,032	
	Utilities	18-Feb-2021	4,080	4,080	
	Custodial & Cleaning Services	18-Feb-2021	2,880	2,880	
	Common Services-Premises	18-Feb-2021	2,400	2,400	
	Total		16,392	16,392	
<p>Since the signed expenditure report for SGP Fiji covers the period from 1 January 2018 to 31 December 2021, the financial impact only relates to the 2017 expenditure reported in 2019 (US\$ 882).</p> <p><u>COB expenditure recorded under incorrect GLA</u></p> <p>We noted two transactions that were recorded under the incorrect General Ledger Account (GLA), as detailed below:</p>					
	Account	Description	Payment date	Amount (US\$)	Documents not provided
	Capacity Assessment	-	01-Aug-2020	1,000	Incorrect GLA account - should have been expensed under 71635 - Travel - Other
	Rent/Leased land, building	Reimbursement for venue cost for the [REDACTED] held 28/3/19 at [REDACTED] Hotel	17-Jul-2019	670	Incorrect GLA account - should have been expensed under 73120 - Rent - Meeting Rooms
Impact:	<p><u>Country operating budget cut-off errors</u></p> <p>Recording expenditure in the wrong period can jeopardise the accuracy of the financial statement and impacts the analysis of COB utilisation from one year to the next.</p> <p><u>COB expenditure recorded under incorrect GLA</u></p> <p>Recording expenditure under the incorrect GLA can jeopardise the accuracy of the financial statement and impacts the analysis of COB utilisation during the period.</p>				

Recommendation:	<p><u>Country operating budget cut-off errors</u></p> <p>The SGP should ensure that all expenditure is recorded in the correct period, namely that in which it has actually been incurred. For accounting purposes, this means when the goods or services have actually been received, or when the activities take place.</p> <p>The SGP team should work with UNOPS central management to determine whether any accruals need to be made, in the event that invoices have not yet been received from suppliers.</p> <p><u>COB expenditure recorded under incorrect GLA</u></p> <p>In order to ensure adequate control is exercised over expenditures, the SGP team should ensure that expenditure is recorded under the correct GLA account.</p>
Management reply and action plan:	<p>The recommendations are noted and accepted. The GMS Team has developed a Dashboard to monitor COB expenditures and ensure the timely processing and disbursement of COB payments. Additionally, we will communicate with suppliers to shorten the time gap between service/goods delivery and invoice submission. We will also strengthen our invoice monitoring system to ensure invoices are processed promptly upon arrival. Furthermore, the SGP team will ensure that all expenditure is recorded in the correct accounting period, reflecting the actual receipt of goods/services or completion of activities, and will work with UNOPS central management to determine whether any accruals need to be made when invoices have not yet been received. The team will also ensure that all expenditure is recorded under the correct General Ledger Account (GLA) to maintain accurate financial reporting and control.</p>

7.	Title:	Delays in oneUNOPS processes (purchase orders and payments)																																						
Functional area:	oneUNOPS processes																																							
Comparison criteria:	<p>Article 3.6 of the SGP Standard Operating Procedures Manual states that “the RFP for grants payments can be created following the creation of the Receipt and actual receipt of supporting documents i.e. invoices, receipts and reports from grantees. It is the responsibility of the SGP NC to supervise the PA (where applicable) to verify that the grant activity has been successfully completed, and certify the completeness and correctness of the supporting documents prior to creating the RFP in oU.”</p> <p>Article 3.7 states that “the RFP checklist is a step-by-step informational guide used to improve payment process chain, reduce delay in payment processing time, and avoid payment rejections and cancellations”.</p>																																							
Priority:	Medium																																							
Cause:	Resources	Lack of or inadequate resources (funds, skills, staff, etc.) to carry out an activity or function																																						
Responsible manager:	NC / PA																																							
Due date:	30 June 2026																																							
Financial impact:	-																																							
Facts / observation:	<p>We identified a number of weaknesses in the oneUNOPS processes, as detailed below.</p> <p><u>Delays in raising POs</u></p> <p>We noted instances where the PO was raised more than seven days after the MoAs were signed. In one instance, the PO was not provided for our review.</p> <table border="1" data-bbox="478 1344 1428 1848"> <thead> <tr> <th>Grantee</th> <th>Grant amount (US\$)</th> <th>MOA signed date</th> <th>PO date</th> <th>Days elapsed</th> </tr> </thead> <tbody> <tr> <td>██████████</td> <td>20,000</td> <td>03/08/2017</td> <td>14/08/2017</td> <td>11</td> </tr> <tr> <td>██████████</td> <td>13,750</td> <td>17/05/2021</td> <td>26/05/2021</td> <td>9</td> </tr> <tr> <td>██████████████████</td> <td>11,675</td> <td>17/05/2021</td> <td>26/05/2021</td> <td>9</td> </tr> <tr> <td>██████████████████ ██████████</td> <td>5,000</td> <td>17/05/2021</td> <td>26/05/2021</td> <td>9</td> </tr> <tr> <td>██████████████████ ██████████████████</td> <td>5,000</td> <td>17/05/2021</td> <td>26/05/2021</td> <td>9</td> </tr> <tr> <td>██████████████████</td> <td>38,750</td> <td>16/12/2019</td> <td>PO not provided</td> <td>N/A</td> </tr> </tbody> </table>					Grantee	Grant amount (US\$)	MOA signed date	PO date	Days elapsed	██████████	20,000	03/08/2017	14/08/2017	11	██████████	13,750	17/05/2021	26/05/2021	9	██████████████████	11,675	17/05/2021	26/05/2021	9	██████████████████ ██████████	5,000	17/05/2021	26/05/2021	9	██████████████████ ██████████████████	5,000	17/05/2021	26/05/2021	9	██████████████████	38,750	16/12/2019	PO not provided	N/A
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<u>Delays in raising RfPs</u>				
We identified instances whereby the RfP was raised more than seven days after MoAs were signed, and one instance whereby the RfP was raised significantly prior to the MoA being signed:				
Grantee	Payment date of 1 st tranche	MOA signed Date	Date RFP	Days elapsed
██████████ ██████████ ██████████	28-May-2019	07/05/2019	28/05/2019	21
██████████	21-Jan-2020	16/12/2019	21/01/2020	36
██████████	26-Oct-2020	07/10/2020	26/10/2020	19
██████████	29-Apr-2021	25/04/2021	05/02/2021	(79)
██████████ ██████████	26-May-2021	17/05/2021	26/05/2021	9
██████████	14-Jun-2021	17/05/2021	14/06/2021	28
██████████	28-May-2019	13/05/2019	29/05/2019	16
██████████ ██████████	26-May-2021	17/05/2021	26/05/2021	9
██████████	29-Apr-2021	07/04/2021	29/04/2021	22
██████████	11-May-2021	25/04/2021	11/05/2021	16
██████████ ██████████	26-May-2021	17/05/2021	26/05/2021	9
<u>Delay in RfP following NC certification</u>				
Grantee	NC certification	Date RFP	Days elapsed	
██████████	05/09/2020	06/10/2020	31	
<u>Delay in Request for Grant Approval</u>				
We identified one instance whereby the Request for Grant Approval was obtained after the MoA signature date, as detailed below:				
Grantee	Grant amount (US\$)	MOA signed date	RGA date	Days elapsed
██████████	50,000	03/08/2017	23/08/2017	20
We also noted instances where the RfP was created before NC certification was obtained.				
Grantee	Payment date	Payment amount (US\$)	RfP date	Certification date

	<div style="background-color: black; width: 100px; height: 15px; margin-bottom: 5px;"></div> <div style="background-color: black; width: 60px; height: 15px;"></div>	14-Jun-2021	9,460	15/06/2021	13/07/2022																																																																																
<p>Incorrect payment dates in SGP database</p> <p>We identified instances for which payment dates recorded in the database were different from the actual RfP approval dates, as detailed below:</p>																																																																																					
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Impact:	<p>Delays in payments and certifications may negatively affect project implementation due to funds not being available on a timely basis.</p> <p>The SGP database does not include accurate information on the dates of payments to grantees.</p>																																																																																				
Recommendation:	<p>We recommend ensuring that purchase orders are raised promptly after signing MOAs, and that requests for payment for the first disbursement are processed swiftly, to avoid any significant delays in grantees receiving funds.</p>																																																																																				

	<p>We recommend that no RfPs are created prior to the NC certifying the financial reports submitted.</p> <p>We also recommend that the financial reports are certified in a timely manner, in order to allow subsequent disbursements to be paid, to facilitate timely implementation of project activities.</p> <p>The NC should ensure that the SGP database is updated with the correct dates of payment.</p>
Management reply and action plan:	<p>The audit recommendation is accepted. The SGP Team along with its GMS counterpart will ensure that Purchase Orders are created in a timely manner after the signing of MOAs, and that RfP for the first disbursement are processed promptly to avoid delays to grantees. The NC will certify financial reports promptly to allow for the timely implementation of subsequent disbursements, and no RfP will be created before the NC has certified the financial reports.</p> <p>Additionally, the SGP database will be updated with accurate payment dates to reflect timely financial reporting.</p>

8.	Title:	Significant adjustment to OP6 grants																																										
Functional area:	oneUNOPS processes																																											
Comparison criteria:	Article 90 of the SGP Operational Guidelines states that “The SGP country programme team is responsible for regularly keeping project and country-level information updated in the SGP Global Database for all prior and current Operational Phases.”																																											
Priority:	High																																											
Cause:	Compliance	Failure to comply with prescribed regulations, rules and procedures																																										
Responsible manager:	UNOPS GMS																																											
Due date:	30 June 2026																																											
Financial impact:	US\$ (122,000)																																											
Facts / observation:	<p>We noted that a significant adjustment was posted during the audit period, in order to reverse a number of transactions from OP6 into OP5, as detailed below:</p> <table border="1"> <thead> <tr> <th>Voucher No.</th> <th>Accounting date</th> <th>Line Description</th> <th>Amount (US\$)</th> </tr> </thead> <tbody> <tr> <td>██████</td> <td>31/12/2021</td> <td>(1a) Reversing/Recoding Grants - OP6 CORE Grants to OP5 CORE Grants Activity</td> <td>(229,000)</td> </tr> <tr> <td>██████</td> <td>31/12/2021</td> <td>(1b) Reversing/Recoding Grants - OP6 CORE Grants to OP5 STAR Grants Activity</td> <td>(95,000)</td> </tr> <tr> <td colspan="3">Total adjustment</td> <td>(324,000)</td> </tr> </tbody> </table> <p>The reversal was due to a large unspent balance identified in OP5, which CPMT and UNOPS attributed to the large number of transactions and poor quality of project data entered by the SGP local teams in the SGP Database, which otherwise projected an OP5 balance amount much closer to zero.</p> <p>We obtained a breakdown of the adjustment and noted that the reversal affected nine purchase orders, as detailed below:</p> <table border="1"> <thead> <tr> <th>PO number</th> <th>Expenditure (US\$)</th> <th>Amount reversed (US\$)</th> <th>Amount impacting the expenditure report (US\$)</th> </tr> </thead> <tbody> <tr> <td>██████</td> <td>25,000</td> <td>(50,000)</td> <td>(25,000)</td> </tr> <tr> <td>██████</td> <td>20,000</td> <td>(45,000)</td> <td>(25,000)</td> </tr> <tr> <td>██████</td> <td>22,000</td> <td>(44,000)</td> <td>(22,000)</td> </tr> <tr> <td>██████</td> <td>25,000</td> <td>(50,000)</td> <td>(25,000)</td> </tr> <tr> <td>██████</td> <td>25,000</td> <td>(50,000)</td> <td>(25,000)</td> </tr> </tbody> </table>				Voucher No.	Accounting date	Line Description	Amount (US\$)	██████	31/12/2021	(1a) Reversing/Recoding Grants - OP6 CORE Grants to OP5 CORE Grants Activity	(229,000)	██████	31/12/2021	(1b) Reversing/Recoding Grants - OP6 CORE Grants to OP5 STAR Grants Activity	(95,000)	Total adjustment			(324,000)	PO number	Expenditure (US\$)	Amount reversed (US\$)	Amount impacting the expenditure report (US\$)	██████	25,000	(50,000)	(25,000)	██████	20,000	(45,000)	(25,000)	██████	22,000	(44,000)	(22,000)	██████	25,000	(50,000)	(25,000)	██████	25,000	(50,000)	(25,000)
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	██████	50,000	(50,000)	-
	██████	5,000	(5,000)	-
	██████	5,000	(5,000)	-
	██████	25,000	(25,000)	-
	Total	202,000	(324,000)	(122,000)
	<p>For four of the purchase orders, the expenditure originally recorded was reversed entirely, leaving nil expenditure against these POs in the expenditure report.</p> <p>However, for the remaining purchase orders, the adjustment posted resulted in negative expenditure recorded against these POs in the expenditure report, as not all the transactions being reversed were incurred during the audit period. The impact of this is an understatement of expenditure reported in the period amounting to US\$ 122,000.</p>			
Impact:	<p>The expenditure report for the period 1 January 2018 to 31 December 2021 is understated by US\$ 122,000 as the above transactions have netted against genuine project expenditure within the report.</p> <p>A lack of regular review of committed funding during each operational phase may result in accounting records which are not up-to-date and do not reflect accurate positions.</p>			
Recommendation:	<p>We recommend that the utilisation of funding for each operational phase is more closely monitored by UNOPS GMS, in order to identify any significant unspent balances in sufficient time ahead of operational closure of the OP.</p> <p>Information entered into the SGP database by local SGP teams should be reviewed on a regular basis by UNOPS GMS, to ensure the accuracy and completeness of information held in the database.</p>			
Management reply and action plan:	<p>The recommendation is noted and accepted. The GMS Team has implemented a robust monitoring system to track funding utilization for each operational phase, identifying unspent balances well before closure. Regular reviews of the SGP database will be conducted to ensure data accuracy and completeness.</p>			

9.	Title:	No site visit or remote monitoring report	
Functional area:	Document management – filing and archiving		
Comparison criteria:	<p>Article 1.6 of the SGP Standard Operating Procedures Manual states that "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> <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.</p> <p>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>		
Priority:	Medium		
Cause:	Compliance	Failure to comply with prescribed regulations, rules and procedures	
Responsible manager:	NC / PA		
Due date:	30 June 2026		
Financial impact:	-		
Facts / observation:	<p>As a result of the COVID-19 pandemic, some grants were not subject to a site visit by the NC during the implementation period. In order to perform monitoring activities, the NC followed up regularly with the grantees remotely.</p> <p>However, there is no record of these remote monitoring activities, and no analysis or report was written at the end of each activity to summarise project progress, key areas of discussion and successes or challenges.</p>		
Impact:	The audit trail documenting the existence and results of monitoring activities is lacking if there is no evidence and summary of key lessons from each of the remote meetings held between the SGP Country Office and the grantee.		
Recommendation:	We recommend that minutes and outcomes of all monitoring activities, including lessons learnt, are documented.		
Management reply and action plan:	The 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.		

10.	Title: COB expenditure not adequately supported																																	
Functional area:	Document management – filing and archiving																																	
Comparison criteria:	<p>Article 70 of the GEF SGP Operational Guidelines states that “The COB/SROB covers the following operating expenses: personnel costs and local consultant fees; travel; expendable and non-expendable equipment; premises; operations and maintenance; reporting and outreach; and sundries (including communications costs)”.</p> <p>Article 74 of the Operational Guidelines state that “The NC/SRC manages the COB/SROB. On behalf of UNOPS, the NC/SRC CO and host NGO (if applicable) are responsible for ensuring that all expenditures are correct, appropriately documented, and within the approved budget.”</p>																																	
Priority:	Medium																																	
Cause:	Compliance	Failure to comply with prescribed regulations, rules and procedures																																
Responsible manager:	NC / PA																																	
Due date:	30 June 2026																																	
Financial impact:	US\$ 9,159																																	
Facts / observation:	<p>We identified Country Operating Budget (COB) expenditure that was not supported by sufficient documentation, as detailed in the table below:</p> <table border="1"> <thead> <tr> <th>Account</th> <th>Description</th> <th>Payment date</th> <th>Amount (US\$)</th> </tr> </thead> <tbody> <tr> <td>Service Contracts-Individuals</td> <td>Voucher ██████████</td> <td>31-Oct-2018</td> <td>2,856</td> </tr> <tr> <td>UNOPS ICA Fee</td> <td>Voucher ██████████</td> <td>31-Dec-2018</td> <td>2,142</td> </tr> <tr> <td>Service Contracts-Individuals</td> <td>Voucher ██████████</td> <td>30-Nov-2018</td> <td>2,111</td> </tr> <tr> <td>Service Contracts-Individuals</td> <td>Voucher ██████████</td> <td>31-May-2020</td> <td>498</td> </tr> <tr> <td>Service Contracts-Individuals</td> <td>GL Journal ██████████</td> <td>31-May-2021</td> <td>776</td> </tr> <tr> <td>Service Contracts-Individuals</td> <td>GL Journal ██████████</td> <td>31-May-2021</td> <td>776</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td>9,159</td> </tr> </tbody> </table> <p>Since we were not able to ensure that the COB expenditure was related to the SGP project and complied with relevant guidelines and procedures, we consider the unsupported expenditure (US\$ 9,159) to be ineligible.</p> <p>For the below 21 transactions, we were not provided with a screenshot of the payment remittance in oneUNOPS. However, since sufficient alternative</p>		Account	Description	Payment date	Amount (US\$)	Service Contracts-Individuals	Voucher ██████████	31-Oct-2018	2,856	UNOPS ICA Fee	Voucher ██████████	31-Dec-2018	2,142	Service Contracts-Individuals	Voucher ██████████	30-Nov-2018	2,111	Service Contracts-Individuals	Voucher ██████████	31-May-2020	498	Service Contracts-Individuals	GL Journal ██████████	31-May-2021	776	Service Contracts-Individuals	GL Journal ██████████	31-May-2021	776	Total			9,159
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Total			9,159																															

supporting documents were provided, such as invoices and receipts, no financial finding has been raised.

Account	Description	Payment date	Amount (US\$)
Rental - Other	-	05-Apr-2018	11,259
Travel - Other	-	01-Aug-2020	1,206
Daily Subsistence Allow-Local	DSA & TE for [REDACTED] Inception Workshop & M&E mission [REDACTED] Northern Fiji	19-Mar-2018	1,199
Daily Subsistence Allow-Local	DSA & TE for [REDACTED] Inception Workshop & M&E mission [REDACTED], Northern Fiji	19-Mar-2018	1,199
Daily Subsistence Allow-Intl	DSA/TE [REDACTED] mission 11-18 May 2018	04-May-2018	1,033
Capacity Assessment	-	01-Aug-2020	1,000
Daily Subsistence Allow-Local	DSA/TE - [REDACTED], Fiji Mission 28/07-04-08	25-Jul-2019	960
Travel Tickets-International	-	14-Sep-2018	959
Daily Subsistence Allow-Intl	TA/DSA/TE/[REDACTED] Training/23-29/September/ 2018	11-Sep-2018	846
Daily Subsistence Allow-Local	DSA/TE - [REDACTED] mission 26 Nov- 3 Dec 2020	22-Nov-2020	835
Rent/Leased land, building	Reimbursement for venue cost for the [REDACTED] held 28/3/19 at [REDACTED] Hotel	17-Jul-2019	670
Daily Subsistence Allow-Intl	DSA/TE for [REDACTED] - North Fiji mission 14-18 April 2018	04-May-2018	590
Stationery & other Office Supp	Stationeries Supply for GEF SGP Fiji 2018_Inv 26113	06-Apr-2018	586
Daily Subsistence Allow-Local	TA/DSA/[REDACTED] trip/5-9 Nov/2020	04-Nov-2020	557
Daily Subsistence Allow-Local	DSA/TE for [REDACTED] M&E mission 14-18 Oct 2019	14-Oct-2019	541
Connectivity Charges	GEF/UNDP SGP Fiji Internet Bill	01-May-2020	453
Daily Subsistence Allow-Intl	Travel Expense Claim 25-29 April 2018	04-May-2018	444
Rent/Leased land, building	-	23-Apr-2021	7,032
Utilities	-	23-Apr-2021	4,080
Custodial & Cleaning Services	-	23-Apr-2021	2,880
Common Services-Premises	-	23-Apr-2021	2,400
Acquis of Computer Hardware	-	31-Jan-2019	3,639

For a further five transactions, in addition to the payment remittance not being provided, we were not provided with documentation such as the purchase order,

	receipt in oneUNOPS, and attendance records. However, since we were provided with sufficient alternative evidence, such as invoices and receipts, we have not raised a financial finding. The relevant transactions are detailed in the table below:																																	
	<table border="1"> <thead> <tr> <th>Account</th> <th>Description</th> <th>Payment date</th> <th>Amount (US\$)</th> <th>Documents not provided</th> </tr> </thead> <tbody> <tr> <td>Rental - Other</td> <td>-</td> <td>05-Apr-2018</td> <td>11,259</td> <td>PO and receipt in oneUNOPS</td> </tr> <tr> <td>Acquis of Computer Hardware</td> <td>-</td> <td>31-Jan-2019</td> <td>3,639</td> <td>Receipt in oneUNOPS</td> </tr> <tr> <td>Travel – Other</td> <td>-</td> <td>01-Aug-2020</td> <td>1,206</td> <td>Receipt in oneUNOPS, attendance records, minutes/event report</td> </tr> <tr> <td>Capacity Assessment</td> <td>-</td> <td>01-Aug-2020</td> <td>1,000</td> <td>Receipt in oneUNOPS, attendance records, minutes/event report</td> </tr> <tr> <td>Rent/Leased land, building</td> <td>Reimbursement for venue cost for the [REDACTED] held 28/3/19 at [REDACTED] Hotel</td> <td>17-Jul-2019</td> <td>670</td> <td>Agenda, meeting minutes / mission report</td> </tr> </tbody> </table>	Account	Description	Payment date	Amount (US\$)	Documents not provided	Rental - Other	-	05-Apr-2018	11,259	PO and receipt in oneUNOPS	Acquis of Computer Hardware	-	31-Jan-2019	3,639	Receipt in oneUNOPS	Travel – Other	-	01-Aug-2020	1,206	Receipt in oneUNOPS, attendance records, minutes/event report	Capacity Assessment	-	01-Aug-2020	1,000	Receipt in oneUNOPS, attendance records, minutes/event report	Rent/Leased land, building	Reimbursement for venue cost for the [REDACTED] held 28/3/19 at [REDACTED] Hotel	17-Jul-2019	670	Agenda, meeting minutes / mission report			
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Impact:	There is a risk that the expenditure claimed did not relate to SGP project activities.																																	
Recommendation:	We recommend that the NC retains all necessary information on file for all COB expenditure, such as: purchase orders, invoices, proof of payment, receipts in oneUNOPS, and evidence that costs were linked to the project activities (such as mission reports). The documentation should be retained for the prescribed period.																																	
Management reply and action plan:	The recommendation is noted and accepted. The SGP Team will ensure that all necessary information, such as invoices, proof of payment, and evidence are retained in OneUNOPS. All documentation will be kept for the prescribed retention period as per the guidelines.																																	

11.	Title:	Weaknesses in asset management													
Functional area:	Asset management														
Comparison criteria:	Article 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 / PA														
Due date:	30 June 2026														
Financial impact:	-														
Facts / observation:	<p>Lack of detail in the asset listing</p> <p>We noted that certain key information was not recorded in the asset inventory list, such as the serial number of each asset, the purchase date, acquisition value, PO number, current status, location or tag number. As a result, there is no link between the physical assets we verified and the assets listed apart from the description.</p> <p>Lack of review of asset listing</p> <p>There was no evidence of the asset listing being reviewed, or an inventory count being performed, and there is therefore a risk that the listing contains many obsolete assets or assets which are no longer in use.</p> <p>Incorrect status in asset listing</p> <p>There was one item that could not be located by the SGP CO.</p> <table border="1"> <thead> <tr> <th>Asset description</th> <th>Asset status</th> </tr> </thead> <tbody> <tr> <td>1 x 4-drawer Filing Cabinet Grey</td> <td>Lost</td> </tr> </tbody> </table> <p>Assets not transferred or discarded</p> <p>Lost assets, assets not in working condition, or assets used by other projects were not transferred or discarded.</p> <table border="1"> <thead> <tr> <th>Asset description</th> <th>Asset status</th> </tr> </thead> <tbody> <tr> <td>Nikon Digital Camera</td> <td>Non-functional</td> </tr> <tr> <td>Server Drive</td> <td>Non-functional</td> </tr> <tr> <td>Wooden Conference Table 12 seater</td> <td>Being used by another project</td> </tr> </tbody> </table> <p>Lack of documentation for assets purchased</p>			Asset description	Asset status	1 x 4-drawer Filing Cabinet Grey	Lost	Asset description	Asset status	Nikon Digital Camera	Non-functional	Server Drive	Non-functional	Wooden Conference Table 12 seater	Being used by another project
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Asset description	Asset status														
Nikon Digital Camera	Non-functional														
Server Drive	Non-functional														
Wooden Conference Table 12 seater	Being used by another project														

	<p>We noted that supporting documentation for assets purchased for the project was not retained on file.</p>
Impact:	<p>The lack of review of the register increases the risk of inaccuracies, such as assets being listed that are no longer in use, or new assets not being recorded.</p> <p>The details included in the asset listing are not complete and some details included are not accurate or up-to-date.</p> <p>Assets may not be traceable, and untagged assets may be lost or misappropriated.</p> <p>A lack of appropriate supporting documentation for transactions makes it difficult to substantiate the purchase of assets for project purposes.</p>
Recommendation:	<p>The asset listing should include details such as the serial number of each asset, the purchase date, acquisition value, PO number, current status, location and tag number.</p> <p>The SGP office should ensure that an annual asset verification exercise is carried out and documented on file.</p> <p>Assets which are not functional and no longer in use should be disposed of.</p> <p>All assets should be clearly tagged with the SGP project name and include a reference number which can link them to the asset inventory list.</p> <p>The SGP office should ensure that all relevant supporting documentation for fixed asset purchases is retained, in accordance with documentation retention policies, and is made available for any future audits.</p>
Management reply and action plan:	<p>The recommendation is accepted. The country programme will update the asset inventory listing to include details such as the serial number of each asset, the purchase date, acquisition value, PO number, current status, location and tag number. The office will ensure that all assets in their custody are correctly tagged and accurately included on the asset listing.</p> <p>Additionally, the SGP office will ensure that an annual asset verification exercise is carried out and documented on file, assets identified as not functioning during the exercise will be disposed of and removed from the asset listing. The SGP office will also ensure that all relevant supporting documentation for fixed asset purchases is retained in accordance with documentation retention policies and made available for future audits.</p>

12.	Title: Weaknesses in managing annual leave balance	
Functional area:	Human resources management	
Comparison criteria:	<p>Article 2.4 of the SGP Standard Operating Procedures (SOP) Manual states that “For Service Contracts, UNDP CO administers all matters on behalf of UNOPS – including monthly salary payments, leave requests and monitoring, etc.”</p> <p>Section 2.d of the audit terms of reference states that “The audit shall review recording of Service Contract personnel annual leave to ensure that it is reported to the UNDP CO HR focal point and sufficient control exists over administration of leave.”</p>	
Priority:	Medium	
Cause:	Compliance	Failure to comply with prescribed regulations, rules and procedures
Responsible manager:	NC / PA	
Due date:	30 June 2026	
Financial impact:	-	
Facts / observation:	<p><u>Attendance records not maintained</u></p> <p>We noted that no evidence of annual leave request forms was provided. In addition to this, there was no summary of annual leave taken in 2018, or Absence Record Cards for 2018. Therefore, attendance records were not properly maintained.</p> <p><u>Annual leave balance not reported to UNOPS</u></p> <p>Since attendance records were not properly maintained for 2018, the annual leave balance was not reported to UNOPS.</p> <p><u>Lack of annual leave requests</u></p> <p>We noted that no evidence of annual leave requests was provided for the period from 2018 to 2021 for both the NC and PA.</p> <p><u>Discrepancies between HR records reported by the staff and the Absence Record Cards</u></p> <p>We noted that UNDP does not independently maintain a record of annual leave, and the annual balance provided was the one communicated by the staff to UNDP HR.</p> <p>Moreover, we noted that for the NC, for January 2020, HR records showed 15 days of annual leave taken, whilst the Absence Record Card showed 12 days of maternity leave, and one day of UN official holiday. For December 2021, HR records showed 12 days of annual leave taken, whilst the Absence Record Card recorded only two days of UN official holiday.</p> <p>For the PA, for June 2019, HR records showed eight days of annual leave taken, whilst the Absence Record Card only showed one day of UN official holiday. In December 2020, HR records showed 13 days of annual leave</p>	

	<p>taken, whilst the Absence Record Card showed only two days of UN official holiday. In December 2021, HR records showed 12 days of annual leave taken whilst the Absence Record Card only showed two days of UN official holiday.</p>
Impact:	<p>There is no evidence of leave requested by the NC or PA, or evidence of appropriate approval of leave taken.</p> <p>Annual leave accruals may not be correctly recognised by UNOPS.</p>
Recommendation:	<p><u>Attendance records not maintained</u></p> <p>We recommend that sufficient records of attendance are kept on file for the NC, and that these are shared with UNOPS at the end of each reporting period, so that appropriate annual leave accruals can be posted for the balance outstanding at the period end.</p> <p><u>Lack of annual leave requests</u></p> <p>We recommend that requests are formally requested through annual leave requests, which need to be adequately authorised and approved by a supervisor.</p> <p><u>Annual leave balance not reported to UNOPS</u></p> <p>We recommend that the UNDP CO reports the annual leave balances of all service contractors to UNOPS at the end of each reporting period, so that appropriate annual leave accruals are posted and correctly reflect the balance outstanding at the end of the period.</p> <p>The correct annual leave balance should be determined between UNDP HR and UNOPS, taking into account the limit on the number of days that can be carried forward upon renewal of service contracts.</p>
Management reply and action plan:	<p>The recommendation is accepted and considered already implemented. All former UNDP Service Contract (SC) holders from SGP were converted to UNOPS contracts. Therefore, all the absence requests are now fully integrated and monitored by UNOPS. With HR UNOPS and oneUNOPS (Absence), UNOPS will manage and control the annual leave.</p>

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 – Weaknesses in underlying documentation for grantee expenditure

20/08/2019	Fuel		40	Unreadable voucher - amount manually added
26/08/2019	Dam material		12	Unreadable voucher - amount manually added
27/08/2019	Fuel		20	Unreadable voucher - amount manually added
28/08/2019	Dam material		60	No proof of payment
16/09/2019	Fuel		150	Missing voucher
16/09/2019	Workshop 1:Activity 3-Sustainable Land Use		1,500	No procurement documentation (quotations) No invoice, no individual receipts, no GRN, no workshop / mission report / attendance list Only internal receipt
17/09/2019	Fuel		140	Unreadable voucher - amount manually added
14/10/2019	Fuel		150	Unreadable voucher - amount manually added
14/10/2019	Workshop 2:(3 Days on Organic Farming Practices)		1,500	No procurement documentation (quotations) No invoice, no individual receipts, no GRN, no workshop / mission report / attendance list Only internal receipt
14/10/2019	Material Cost of vegetables seeds		1,500	No proof of payment
15/10/2019	Fuel		120	Unreadable voucher - amount manually added
22/10/2019	Fuel		25	Unreadable voucher - amount manually added
11/11/2019	Fuel		92	Unreadable voucher - amount manually added
11/11/2019	Activity 6 [REDACTED] Project (Collection of propagules, plastic poly bags)		2,000	No procurement documentation (quotations) No invoice, no individual receipts, no GRN, no workshop/ mission report/ attendance list
21/11/2019	Fuel		10	Unreadable voucher - amount manually added
24/11/2019	Fuel		5	Unreadable voucher - amount manually added
25/11/2019	Fuel		82	Unreadable voucher - amount manually added
25/11/2019	Fuel		55	Unreadable voucher - amount manually added

25/11/2019	Activity 4: Workshop 3/ Conducted 3 Days (Kava and Meals)		1,500	No procurement documentation (quotations) No invoice, no individual receipts, no GRN, no workshop / mission report / attendance list Only internal receipt
25/11/2019	Material for Waste Management/ Composting, EM and Bokashi material)		1,500	No procurement documentation (quotations) No invoice, no individual receipts, no GRN Only internal receipt
12/01/2019	Fuel		20	Unreadable voucher - amount manually added
22/01/2020	Kava stem		3,000	No procurement documentation (quotations) No invoice, no individual receipts, no GRN, no workshop / mission report Only internal receipt
22/01/2020	Fuel		60	Unreadable voucher - amount manually added
02/06/2020	Fuel		80	Unreadable voucher - amount manually added
29/11/2019	Fuel		10	Unreadable voucher - amount manually added
	Fuel		20	Unreadable voucher - amount manually added
02/07/2020	Fuel		10	Unreadable voucher - amount manually added
	Resource/ Personnel Fee(Activity 3:on 17/9/19,Activity 4:on 25/ 11/19)		600	Dates not matching Employment contract / timesheet / attendance sheet / mission report Only internal receipt
	Consultation (Monitoring) Aug.2019, Sept. 2019,Nov. 2019,Jan.16,2020,Feb.14,2020		5,000	No procurement documentation (quotations) No invoice, no individual receipts, no GRN, no workshop/mission report Only internal receipt
	Communication (Recharge)		191	Missing voucher
28/11/2020	Recharge Card	████	11	N/A
28/02/2021	Materials - hardware	████████	4	Missing voucher
22/04/2021	HP Laptop - Repair	████████████	270	No proof of payment
26/04/2021	Recharge Card	████████████	10	could not be identified

24/05/2021	Vodafone Recharge	██████████	16	Missing voucher
15/06/2021	Wheelbarrow	██████████	34	No proof of payment
15/06/2021	Recharge Card	██████	8	could not be identified
30/06/2021	Fuel	██████████	30	Receipt for FJ\$ 10 Dates not matching
14/07/2021	Equipment - Water Piping	██████	765	No proof of payment No GRN
14/07/2021	Seeds	██████████	4	No proof of payment
14/07/2021	Paint	██████	53	No proof of payment
14/07/2021	Autogas	██████████	100	Missing voucher
19/07/2021	Technica Fee - Crab Culture Rehab Activities	██████	1,500	No procurement documentation (quotations) No invoice, no individual receipts, no GRN, no workshop/mission report Only internal receipt
26/07/2021	Crab Farm Rehabilitation Post TC Winston	██████████	1,500	No procurement documentation (quotations) No invoice, no individual receipts, no GRN, no workshop/mission report Only internal receipt
10/08/2021	Seedling Supply to Saioko Community post-TC Winston	██████	1,500	No procurement documentation (quotations) No invoice, no individual receipts, no GRN, no workshop/mission report Only internal receipt
25/08/2021	COVID-19 Recovery Plan for Saioko Community Workshop	██████	1,000	No procurement documentation (quotations) No invoice, no individual receipts, no GRN, no workshop/mission report Only internal receipt
15/09/2021	2000 Mangrove seedlings - Post cyclone rehab work	██████	6,000	No procurement documentation (quotations) No invoice, no individual receipts, no GRN, no workshop/mission report Only internal receipt
23/09/2021	Seeds	██████████	3	No proof of payment
28/11/2021	Fuel	██████████	50	Dates do not match

05/05/2022	██████ Consultation Fee	██████	2,000	No evidence of services delivered Only internal receipt
Total			58,791	

Table 2 – Weaknesses in underlying documentation for grantee expenditure

Grant reference: ██

Grant name: ██

Date	Description	Supplier / vendor	Amount (FJ\$)	Comments / findings
14/02/2021	Consultation and report production - Consultancy fee	████████████████████	2,500	No evidence of services delivered
02/04/2021	Payment for services rendered as consultant for the SGP project	██████████	2,500	No evidence of services delivered
25/09/2020	Desktop Research/Analysis of SGP Projects	████████████████████	4,800	No evidence of services delivered
01/01/2021	Pre-production personel costs, Graphic Design Costs, Voice over	████████████████████	19,063	1. No evidence of services delivered 2. No proof of payment 3. No evidence of NC approval in advance for payment to grantee and payment in excess of 10% of budget