# **Annex 2: Detailed Findings and Recommendations**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Sample expenditure description and voucher number | Sample expenditure amount reported and currency | Unsupported amount and currency | Observation description | Category of observation | Recommendation | Priority | Due date for implementation | Management Response |
| 1 |  |  |  |  |  |  |  |  |  |
| 2 |  |  |  |  |  |  |  |  |  |
| … |  |  |  |  |  |  |  |  |  |

Category of observation:|

1. Advance claimed as expenditure
2. Commitments treated as expenditure
3. DSA rates exceeded
4. Expenditure claimed but activities not undertaken
5. Expenditure exceeds the approved budget rate or amount
6. Expenditure not for programme purposes
7. Expenditure not recorded in the correct period or FACE form
8. Failure to implement prior assurance activity recommendations
9. Goods / assets not used for intended purposes
10. Ineligible salary cost
11. Insufficient supporting documentation
12. Lack of audit trail (FACE forms do not reconcile with IPs and UNICEF accounting records)
13. Lack of bank reconciliations
14. Lack of procedures for verification of assets
15. Lack of segregation of duties
16. Lack of sub-contractor financial / substantive progress reporting on file
17. Lack of written agreement between IP and sub-contractor
18. No competitive procedures for the award of contracts
19. No evaluation of good received
20. No proof of goods / services received
21. No proof of payment
22. No supporting documentation
23. Other
24. Poor record keeping
25. Signatories on FACE forms different from those in the IP Agreement
26. Supplier’s invoices not approved
27. Support costs incorrectly calculated
28. VAT incorrectly claimed
29. Ledger/Cash Book not maintained
30. Noncompliance with the local laws

Priority Ranking:

1. High: Action that is considered imperative to ensure that the agency is not exposed to high risks (i.e. failure to take action could result in major consequences and issues).
2. Low: Action that is considered desirable and should result in enhanced control or better value for money.