

**Spot check findings and recommendations**



Observation description	Recommendation	Management Response	Due date for implementation
<p>1. <b>Expenditure incurred outside the FACE form period</b></p> <p>We noted that payment for consultancy services for the institutional review of the NaCSA was done after the implementation period.</p> <p>The implementation period covered May to October 2021 and payment to the consultant was made on 6 January 2022.</p>	<p>Going forward, management should ensure that activities are implemented and expenditure incurred within the period of implementation.</p>	<p>We noted the recommendation of the auditor and we will ensure full compliance in future.</p> <p>However, we may also like to bring to the attention of the auditor the circumstance surrounding the payment that was made outside the implementation period. As is usually the case, final payments for consultancy services are normally made after the completion of the assignment. In this case the assignment was involving and took considerable amount of time, which cause the payment outside the agreed timeframe.</p>	<p>Effective immediately</p>

Spot check findings and recommendations					
Sample expenditure description and voucher number	Sample expenditure amount reported and currency	Observation description	Recommendation	Management Response	Due date for implementation
1. Being Payment of Funds for Meeting of Life Course Group 0-5 on the Development of Social Protection Strategy  SPS 05/05	SLL6,495,000	<b>Unsupported transaction totaling SLL6,495,000</b>  We noted that part of the expenditure relating to the Payment of Funds for Meeting of Life Course Group 0-5 on the Development of Social Protection Strategy was not accounted for.  Amount: SLL6,495,000 Date: 26 May 2021	Management should ensure that all expenses incurred are adequately supported with the necessary third-party supporting documents such as signed sheets, invoice, receipts, etc.  Where management is unable to provide the necessary supporting documents, the unsupported amounts should be refunded to UNICEF.	We noted the finding and recommendation of the auditor and corrective action taken.  The team eventually located and attached the scanned copies of the complete liquidation and a revised summary report. It is important to note that the initial submission inadvertently left out the full set of documents due to some haste in supplying the required information. Hence, majority of the documentation were left out during the initial scanning process. Moreover, we also found out that some beneficiaries did not complete the signing process for transfers received, which has been completed and now submitted.	Effective immediately

**SIGNATURES OF SPOT CHECK TEAM MEMBERS**

Name and title	Signature	Date
Patricia E. Cobba – Team Member		
Evans Anto-Mensah – Team Manager		

**SIGNATURES OF IMPLEMENTING PARTNER/SUB-PARTNER**

Name and title	Signature	Date
Mr. Idris Turay – Director Social Protection		01/07/2022
Mr. Saidu Lawrence Sesay – Financial Management Specialist		01/07/2022

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