

## FINDINGS AND RECOMMENDATIONS

Summary of high priority findings and recommendations			
No	Finding	Recommendation	IP Response
1	Unsupported transactions (SLL 280,000) (DSA and Fuel)	<p>Management should ensure that all expenses incurred are adequately supported with the necessary third-party supporting documents such as signed sheets, invoice, receipts, etc.</p> <p>Where management is unable to provide the necessary supporting documents, the unsupported amounts should be refunded to UNICEF.</p>	<p>NaCSA management completely support the auditor's position that all transactions should be supported by third party document.</p> <p>Upon request of sample, Management was provided details on reference and quantum of amount not supported by documentation. The amount in question represents cost of fuel provided to one of the external participants of the IAF who could not provide receipt for the sum of SLL280,000. However, the said sum was reflected in the voucher signed by the recipient.</p>
2	Payment vouchers not dated and numbered.	Management should ensure all payment vouchers are dated and numbered.	<p>Noted and action will be taken to effect recommendation by the Auditors.</p> <p>As a responsible organization, over the years, NaCSA management has always been careful enough to design and maintain a documentation process that is well-referenced and dated. In that regard, to assist with the process of rectification Management requested for a few examples of details of undated transactions.</p> <p>NaCSA hereby appreciated PWC's finding and noted the omission as oversight by the finance officer. The Commission will ensure that all payment vouchers will be completely referenced, dated and numbered.</p>

3	Supporting documents not stamped 'PAID by UNICEF'.	Management should ensure supporting documents are stamped as "PAID by UNICEF" in order to avoid making multiple payments for transactions.	<p>Noted; NaCSA management fully appreciate this finding by PWC as it would certainly help to prevent duplicated payments.</p> <p>However, as NaCSA is effecting the payment and not UNICEF, and the books observed are transactions effected by NaCSA, we may need some more clarification on the appropriateness of documents stamped "PAID by UNICEF".</p>
4	Three quotations not obtained during the procurement of hall and catering services for IAF meeting.	Management should ensure that at least three quotations are requested for procurement within the shopping threshold.	Accepted; the procurement method employed is shopping. NaCSA noted the recommendation of three quotations required and will apply same going forward.
<b>Unimplemented micro assessment recommendations</b>			
5	Supporting documents not stamped "PAID by UNICEF"	We recommend that all supporting documents pertaining to UNICEF projects should be stamped paid by UNICEF funding or coded with UNICEF unique code.	Noted; NaCSA would like to adopt this process going forward as previous transactions were not coded UNICEF. If there is a change in process, NaCSA management would surely comply accordingly.

**Signature of Implementing Partner representative**

Name: Idris Turay

Designation: Director, National Social Protection Secretariat, NaCSA

Date: 13<sup>th</sup> September 2021

A handwritten signature in dark ink, appearing to be 'Idris Turay', written on a light yellow rectangular background. The signature is stylized with multiple overlapping strokes.

Signature: \_\_\_\_\_