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Micro Assessment of ECOS - Espaço, Cidadania e Oportunidades Sociais Commissioned By United Nations Development Programme (UNDP) 15 July 2021





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To: UNDP / Brazil Office

15 July 2021

Dear Sirs,

This Micro Assessment of ECOS - Espaço, Cidadania e Oportunidades Sociais was completed in accordance with Contract # BRA10-962-38877-2021 dated on 27 May 2021 that was signed between the United Nations Development Programme "UNDP" and BDO Jordan.

We have relied when performing the Micro Assessment only on whatever information that Implementing Partner provided to us.

Because the procedures we conducted do not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not provide any opinion or assurance on our attestations.

This Micro Assessment report is intended solely for the information and use of the specified parties (UNDP/Brazil Office and the Implementing Partner: it is not intended to be and should not be used by anyone other than the specified parties.

Yours faithfully

BDO Jordan

Samman & Co.

Rami Samman

Managing Partner

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1. Background, Scope and Methodology

Background

The Micro Assessment is part of the requirements under the Harmonized Approach to Cash Transfers (HACT) Framework. The HACT framework represents a common operational framework for UN Agencies' transfer of cash to government and non-governmental Implementing Partners (IPs).

The Micro Assessment assesses the IP's control framework. It results in a risk rating (low, moderate, significant or high). The overall risk rating is used by the UN Agencies, along with other available information (e.g. history of engagement with the Agency and previous assurance results), to determine the type and frequency of assurance activities as per each Agency's guideline and can be taken into consideration when selecting the appropriate cash transfer modality for an IP.

Scope

The Micro Assessment provides an overall assessment of the Implementing Partner's programme, financial and operations management policies, procedures, systems and internal controls, it includes:

- A review of the IP legal status, governance structures and financial viability; programme management, organizational structure and staffing, accounting policies and procedures, fixed assets and inventory, financial reporting and monitoring, and procurement; and
- A focus on compliance with policies, procedures, regulations and institutional arrangements that are issued both by the Government and the Implementing Partner.

It takes into account results of any previous Micro Assessments conducted of the Implementing Partner.

Scale of assessment

The Micro Assessment questionnaire provides an overall risk rating based on responses provided including:

Scoring	Description		
High	Response to question indicates a risk to the effective functioning of the IP's control framework that has a high likelihood of a potential negative impact on the IP's ability to execute the programme in accordance with the work plan and stated objectives.		
Significant	Response to question indicates a risk to the effective functioning of the IP's control framework that has a significant likelihood of a potential negative impact on the IP's ability to execute the programme in accordance with the work plan and stated objectives.		
Moderate Response to question indicates a risk to the effective functioning of the control framework that has a moderate likelihood of a potential negative im on the IP's ability to execute the programme in accordance with the work and stated objectives.			
Low	Response to question indicates a low risk to the effective functioning of the IP's control framework and a low likelihood of a potential negative impact on the IP's ability to execute the programme in accordance with the work plan and stated objectives.		



The Risk Points column automatically assigns points to each question that correlate with the level of risk.

Points are assigned as follows:

Risk rating	Points: non-key questions	Points: key questions
H - High risk	4 points	8 points
S - Significant risk	3 points	6 points
M - Moderate risk	2 points	4 points
L - Low risk	1 point	1 point

Calculation of risk rating per subject area section

For each subject area, the risk points are totaled and divided by the number of applicable questions in that area, to give a risk rating for the subject area. The method of calculation is weighted average, where key questions have double the weight of non-key questions.

Calculation of overall risk rating

For all the questions in the questionnaire, the risk points are totaled and divided by the number of applicable questions, to give an overall average score. The method of calculation is weighted average, where key questions have double the weight of non-key.

Methodology

We performed the Micro Assessment remotely via Microsoft teams on 10 June 2021.

Through discussion with management, observation and walk-through tests of transactions, we have assessed the Implementing Partner's and the related internal control system with emphasis on:

The effectiveness of the systems in providing the Implementing Partner's management with accurate and timely information for management of funds and assets in accordance with work plans and agreements with the United Nations Agencies:

- The general effectiveness of the internal control system in protecting the assets and resources of the Implementing Partner.

We discussed the results of the Micro Assessment with applicable UN Agency personnel and the IP prior to finalization the report. The list of persons met and interviewed during the Micro Assessment is set out in Annex III.



2. Summary of Risk Assessment Results

2.1 Executive summary of the overall risk assessment:

The table below summarizes the results and main internal control gaps found during application of the Micro Assessment questionnaire (in Annex IV), detailed findings and recommendations are set out in the section (3) below:

section (3) below:			
Tested subject area	Risk assessment*	Brief justification for rating (main internal control gaps)	
1. Implementing Partner	Low	 We noted that the IP have a pending legal actions against outstanding small material disputes with vendors/contractors. 	
2. Programme Management	Low	 We noted that the IP does not have and use sufficiently detailed written policies, procedures and other tools (e.g. project development checklist, work planning templates, work planning schedule) to develop programmes and plans. 	
3. Organizational Structure and Staffing		 We noted that the IP does not have a training policy for accounting/finance/ programme management staff. 	
		 We noted that the IP does not have a documented internal control framework that evaluates internal controls covering the following components: 	
	Low	 Control environment. 	
		 Risk assessment. 	
		 Control activities. 	
		 Information and communication; and 	
		 Monitoring activities. 	
4. Accounting Policies and Procedures	Low	We noted that the IP does not have an appropriate cost allocation methodology that ensures accurate cost allocations to the various funding sources in accordance with established agreements.	
	Low	 We noted that the IP does not maintain monitoring control procedure such as using a "PAID" Stamp on all supporting documents attached with vouchers related to each project. 	
5. Fixed Assets and Inventory	Low	 We noted that the IP does not use a system of adequate safeguards to protect assets from fraud, waste, and abuse. We noted that the IP does not use an inventory management system that enables monitoring of supply distribution. 	
6.Financial Management System	Low	No observations were noted.	
7. Procurement and Contract Administration	Low	 We noted that the IP does not use a computerized procurement system with adequate access controls and segregation of duties between entering purchase orders, approval and receipting of goods, the 	



Tested subject area	Risk assessment*	Brief justification for rating (main internal control gaps)
		procurement process and tenders are currently being prepared manually and all the transactions are prepared on excel sheet (Microsoft excel).
		 We noted that the procurement reports are not generated and reviewed regularly.
		We noted that the IP does not have a policy on contracts management / administration.
Overall Risk Assessment	Low	

^{*}High, Significant, Moderate, Low





3. Detailed Internal Control Findings and Recommendations

#	Ref #	Description of finding	Recommendation	IP Management Response
1	1.8	We noted that the IP have a pending legal actions against outstanding small material disputes with vendors/contractors.	We recommend the IP to identify the financial impact of these outstanding actions and manage to settle them.	
2	2.1	We noted that the IP does not have and use sufficiently detailed written policies, procedures and other tools (e.g. project development checklist, work planning templates, work planning schedule) to develop programmes and plans.	We recommend the IP to have and use sufficiently detailed written policies, procedures and other tools (e.g. project development checklist, work planning templates, work planning schedule) to develop programmes and plans.	
3	3.5	We noted that the IP does not have a training policy for accounting/finance/programme management staff,	We recommend the IP to develop a training policy for accounting/finance/ programme management staff.	



#	Ref #	Description of finding	Recommendation	IP Management Response
4	3.8	We noted that the IP does not have a documented internal control framework that evaluates internal controls covering the following components: Control environment. Risk assessment. Control activities. Information and communication; and Monitoring activities.	For an effective internal control system, the IP's management should develop an internal control framework in order to achieve the following objectives: • efficiency and effectiveness of operations. • reliability of financial reporting; and • compliance with laws and regulations. This framework will guide the development of the IP's policies, procedures and systems and will support managers in assessing and enhancing their areas of responsibility.	
5	4.2	We noted that the IP does not have an appropriate cost allocation methodology that ensures accurate cost allocations to the various funding sources in accordance with established agreements.	appropriate cost allocation methodology that ensures accurate	
6	4.14	We noted that the IP does not maintain monitoring control procedure such as using a "PAID" Stamp on all supporting documents attached with vouchers related to each project.		
7	5.1	We noted that the IP does not use a system of adequate safeguards to protect assets from fraud, waste, and abuse.		



#	Ref #	Description of finding	Recommendation	IP Management Response
8	5.7	We noted that the IP does not use an inventory management system that enables monitoring of supply distribution.		
9	7.3	We noted that the IP does not use a computerized procurement system with adequate access controls and segregation of duties between entering purchase orders, approval and receipting of goods, the procurement process and tenders are currently being prepared manually and all the transactions are prepared on excel sheet (Microsoft excel).		
10	7.4	We noted that the procurement reports are not generated and reviewed regularly	We recommend the IP to produce a regularly procurement reports that can assist management in effective procurement decisions.	
11	7.16	We noted that the IP does not have a policy on contracts management / administration.	We recommend the IP to develop a policy on contracts management / administration.	



Annex I. IP and Programme Information

Implementing Partner name:	ECOS - Espaço, Cidadania e Oportunidades Sociais
Implementing partner code or ID in UNICEF, UNDP, UNFPA records (as applicable)	N/A
Implementing partner contact details (contact name, email address and telephone number):	Vivian Bilhim - Project Manager Email: gerenciatecnica.ecos@gmail.com
Main programmes implemented with the applicable UN Agency/ies:	N/A
Key Official in charge of the UN Agency/ies' programme(s):	Graziela Silveira
Programme location(s):	N/A
Location of records related to the UN Agency/ies' programme (s):	N/A
Currency of records maintained:	R\$
Expenditures incurred/reported to UNICEF, UNDP and UNFPA (as applicable) during the most recent financial reporting period (in US\$);	N/A
Cash transfer modality/ies used by the UN agency/ies to the IP	N/A
Intended start date of Micro Assessment:	10 June 2021
Number of days to be spent on Micro Assessment:	2 Weeks
Any special requests to be considered during the micro assessment:	N/A



Annex II. Implementing Partner Organization Chart

2.3Abrangência do Regulamento



Estão sob a rege deste Manual de Compliance e do Programa de Integridade ECOS a Presidência, a Secretaria Geral, a Diretoria Executiva, os conselheiros, os assessores, os colaboradores, os estagiários, os menores aprendizes, os voluntários, os assistidos, a imprensa, os parceiros e todos que atuam direta e indiretamente em atividades da Organização Espaço, Cidadania e Oportunidades Sociais.





Annex III. List of Persons Met

Name	Unit/organization	Position
Vivian Bilhim	ECOS - Espaço, Cidadania e Oportunidades Sociais	Project Manager
Guilherme Gombarovits	ECOS - Espaço, Cidadania e Oportunidades Sociais	Secretariat Coordinator.





Annex IV. Micro Assessment Questionnaire

Key questions are assigned double the risk points, resulting in a weighted average method for calculating the overall and by subject area risk rating. Therefore, the risk rating assigned to the key questions have twice the weight in determining the risk rating.

Assume the following two scenarios with the same risk rating for the questions.

- 1. Scenario 1: There are three non-key questions having equal weight.
- 2. Scenario 2: The first question is key and the remaining two questions are non-key.

Scenario 1	Risk Rating	Points
Question 1	High	4
Question 2	Low	1
Question 3	Low	1
Total Risk Points:		6
Overall Risk	Moderate	2

Scenario 2	Risk Rating	Points
Key Question 1	High	8
Question 2	Low	1
Question 3	Low	1
Total Risk Points		10
Overall Risk	Significant	3.3

The Excel spreadsheet automatically assigns the risk rating by using the following algorithm:

- 1. Only the applicable questions are taken into consideration
- 2. The minimum possible points for the subject area are calculated, that is if all questions are assigned low risk rating
- 3. The maximum possible points for the subject area are calculated, that is if all questions are assigned high risk rating
- 4. The ranges for each risk rating are calculated by evenly distributing between the lowest and highest applicable points
- 5. The actual risk points are matched with one of the four risk ranges to determine the overall risk category.

The same algorithm is applied when calculated the overall risk rating for the IP.



Micro-assessment workbook						
Implementing partner: Construindo um lugar Seguro - Curitiba		<u> </u>			Date: 2/	/4/2021
Subject area	Yes	No	N/A	Risk	Risk	Remarks/comments
oubject area	1.00	110	1071	TUOK	TUOK	Torrida No octimione
1. Implementing Partner						
1.1 Is the IP legally registered? If so, is it in compliance with registration						The IP is legaly registred under the brazilian law.
requirements? Please note the legal status and date of registration of the	Yes			Low	1	
entity.						
1.2 If the IP received United Nations resources in the past, were			4			
significant issues reported in managing the resources, including from			N/A	N/A	-	
previous assurance activities.						
1.3 Does the IP have statutory reporting requirements? If so, are they in						IP sent their financial statements for 2017, 2018 and 2019 but
compliance with such requirements in the prior three fiscal years?						they are not audited
			N/A	N/A	_	
1.4 Does the governing body meet on a regular basis and perform oversight						The IP sent MOMs
functions?	Yes			Low	1	THE IT SELLE MONS
1.5 If any other offices/ external entities participate in implementation,						the IP does not have external offices
does the IP have policies and process to ensure appropriate oversight and			N/A	N/A	_	the in does not have external orners
monitoring of implementation?				WA		
1.6 Does the IP show basic financial stability in-country (core resources;						IP has own financial statements.
funding trend)			4			
Provide the amount of total assets, total liabilities, income and expenditure	Yes			Low	1	
for the current and prior three fiscal years.						
1.7 Can the IP easily receive funds? Have there been any major problems in			\			OK IP explained that they never had any major problems
the past in the receipt of funds, particularly where the funds flow from	Yes		N	Low	1	receiving funds from government ministries
government ministries?						
1.8 Does the IP have any pending legal actions against it or outstanding			4			there are outstanding disputes of small amounts
material/significant disputes with vendors/contractors?	Yes			Moderate	2	
If so, provide details and actions taken by the IP to resolve the legal action.						
1.9 Does the IP have an anti-fraud and corruption policy?	Yes			Low	1	Antifraud and corruption guidelines are present in item 3
	res			LOW	'	"ECOS Integrity Program".
1.10 Has the IP advised employees, beneficiaries and other recipients to						
whom they should report if they suspect fraud, waste or misuse of agency	Yes			Low	1	
resources or property? If so, does the IP have a policy against retaliation	163			LOW	'	
relating to such reporting?						
1.11 Does the IP have any key financial or operational risks that are not						The IP has not any key financial or operational risks that are
covered by this questionnaire? If so, please describe. Examples: foreign			N/A	N/A	-	not covered by this questionnaire
exchange risk; cash receipts.						
Total number of questions in subject area:	11					
Total number of applicable questions in subject area:	7					
Total number of applicable key questions in subject area:	2					
Total number of risk points:	8	_				
Risk score	1.1428571					
Area risk rating	Low					



Subject area	Yes	No	N/A	Risk	Risk	Remarks/comments
2. Programme Management						
2.1. Does the IP have and use sufficiently detailed written policies,						the IP does not have and use sufficiently detailed written
procedures and other tools (e.g. project development checklist, work		No		Moderate	2	policies, procedures and other tools (e.g. project
planning templates, work planning schedule) to develop programmes and		NO		Moderate		development checklist, work planning templates, work
plans?						planning schedule) to develop programmes and plans
2.2. Do work plans specify expected results and the activities to be						OK IP has shared a sample. Activities to be carried out are
carried out to achieve results, with a time frame and budget for the	Yes			Low	1	detailed in pages 24-35, time frame is detailed in page 52,
activities?						and budget in page 53.
2.3 Does the IP identify the potential risks for programme delivery and						Ok IP shared a sample of report with risks identified in a
mechanisms to mitigate them?	Yes			Low	1	project and template report.
	163			LOW	'	
2.4 Does the IP have and use sufficiently detailed policies, procedures,						IP have and use sufficiently detailed policies, procedures,
guidelines and other tools (checklists, templates) for monitoring and	Yes			Low	1	guidelines and other tools (checklists, templates) for
evaluation?						monitoring and evaluation
2.5 Does the IP have M&E frameworks for its programmes, with indicators,	Yes			Low	1	the IP can identify the tools and process for monitoring and
baselines, and targets to monitor achievement of programme results?	103			LOW	<u>'</u>	evaluating a projects in page 44-48.
2.6 Does the IP carry out and document regular monitoring activities such	Yes		1	Low	1	IP sent a endline monitoring report
as review meetings, on-site project visits, etc.	163			LOW	'	
2.7 Does the IP systematically collect, monitor and evaluate data on the						Ok, IP sent a endline monitoring report
achievement of project results?	Yes			Low	1	IP explained that they present monthly reports about the
						results achieved in each project.
2.8 Is it evident that the IP followed up on independent evaluation			N/A	N/A	l _	No external audit in was performed in IP before.
recommendations?			IV/ A	IV/A	_	
Total number of questions in subject area:	8	7				
Total number of applicable questions in subject area:	7					
Total number of applicable key questions in subject area:	2					
Total number of risk points:	8					
Risk score	1.14285714					
Area risk rating	Low					



Subject area	Yes	No	N/A	Risk	Risk	Remarks/comments
3. Organizational Structure and Staffing						
3.1 Are the IP's recruitment, employment and personnel practices clearly						Ok, IP has a Transparency Portal with all the the
defined and followed, and do they embrace transparency and						requirements for selecting and hiring each open position. I
competition?	Yes			Low	1	attached one of this documents and requested their HR
						procurement policy.
						Transparency portal:
						www.ecosbrasil.org/vagas
3.2 Does the IP have clearly defined job descriptions?	Yes			Low	1	IP have jobs descriptions and signed by the employees
3.3 Is the organizational structure of the finance and programme						IP sent a list of key staff information with job titles,
management departments, and competency of staff, appropriate for the						responsibilities, educational backgrounds and professional
complexity of the IP and the scale of activities? Identify the key staff,	Yes			Low	1	experience.
including job titles, responsibilities, educational backgrounds and			· ·			
professional experience.						
3.4 Is the IP's accounting/finance function staffed adequately to ensure	Yes			Low	1	OK, checked Finance staff CVs. They are sufficiently
sufficient controls are in place to manage agency funds?	163			2011		experienced in my opinion.
3.5 Does the IP have training policies for accounting/finance/ programme						the IP does not have a training policies for
management staff? Are necessary training activities undertaken?		No		Moderate	2	accounting/finance/ programme management staff? Are
					Ť	necessary training activities undertake
3.6 Does the IP perform background verification/checks on all new	Yes			Low	1	the IP does not perform background verification/checks on
accounting/finance and management positions?	163			LOW	'	all new accounting/finance and management positions
3.7 Has there been significant turnover in key finance positions the past five						IP says no significant turnovers in the last 5 years.
years? If so, has the rate improved or worsened and appears to be a problem?						Key finance positions:
						Carlos Chamberlain -ECOS Finance department responsible -
						Hired since August 2015
		No		Low	1	Vivian Bilhim - Project Manager - Hired since August 2014
						Ana vargas - Legal - Hired since August 2014
						Luciana Tourinho - Administrative Coordinator - Hired since
						November 2017
3.8 Does the IP have a documented internal control framework? Is this						The IP does not have a documented internal control
framework distributed and made available to staff and updated periodically?		No		Moderate	2	framework? Is this framework distributed and made
If so, please describe.						available to staff and updated periodically
Total number of questions in subject area:	8					
Total number of applicable questions in subject area:	8					
Total number of applicable key questions in subject area:	3					
Total number of risk points:	10	,				
Risk score	1.25					
Area risk rating	Low					



Subject area	Yes	No	N/A	Risk	Risk	Remarks/comments
(key questions in bold)				Assessment	points	Toma No offiniona
4. Accounting Policies and Procedures						
4a. General						
4.1 Does the IP have an accounting system that allows for proper			T			Finance management is performed by system Paiva Piovesan
recording of financial transactions from United Nations agencies,						(Business V20, Finance V20, Next Finance).
including allocation of expenditures in accordance with the respective						Inventory management is performed by ERP system Odoo.
components, disbursement categories and sources of funds?						I asked IP about what kind of reports can be generated.
-						"NASAJON is a platform in which the payroll expenses
						management is performed, accounting worked hours and
						days, payroll calculation, vacations, terminations and taxes
						related to payroll (INSS, FGTS, IR, PIS).
						ODOO is an ERP, where part of the management of purchases,
	Yes			Low	1	service orders, financial department is performed. Can
						generate reports related to these mentioned subjects.
						PAIVA PIOVESAN is responsible for Finance and Next Finance
						Platforms, cash management (supplier bank information
						registry, accounts payables, and bank reconciliation). Can
						generate accounts payable reports, balances, reconciliations,
					_	expenditures segregated by costs centers and chart of
						accounts."
4.2 Does the IP have an appropriate cost allocation methodology that						IP does not have an appropriate cost allocation methodology
ensures accurate cost allocations to the various funding sources in		No		Moderate	4	that ensures accurate cost allocations to the various funding
accordance with established agreements?						sources in accordance with established agreements
4.3 Are all accounting and supporting documents retained in an organized system that allows authorized users easy access?			\			IP explained that all supporting documents are made available
organized system that allows authorized users easy access:	1					in Google Drive. All systems are parameterized to use google
	/					drive as a document repository. There are 04 terabytes of
	Yes			Moderate	4	storage space contracted and 04 terabytes contracted with
						dropbox for backup purposes. Each directory are made
						available according to user permissions.
						and the same and the same parameters and the same and the same parameters and the same and the s
4.4 Are the general ledger and subsidiary ledgers reconciled at least	Yes			Low	1	we noted that the IP's GL reconciled on monlty basis
monthly? Are explanations provided for significant reconciling items?	103			LOW	· ·	
4b. Segregation of duties		1		1	1	
4.5 Are the following functional responsibilities performed by different						OK. a) authorization to execute a transaction: Financial
units or individuals: (a) authorization to execute a transaction; (b)	Yes			Low	1	Department
recording of the transaction; and (c) custody of assets involved in the						(b) recording of the transaction: Controller's department
transaction? 4.6 Are the functions of ordering, receiving, accounting for and paying						(c) custody of assets involved in the transaction: Bank
for goods and services appropriately segregated?						ordering: Project Coordinator receiving: Project field agent
ioi goods and services appropriately segregated:	Yes			Low	1	accounting: Controller's department;
						paying for goods and services: Financial department.
4.7 Are bank reconciliations prepared by individuals other than those who						Payment approval: Silvio dos Santos (President), Carlos
make or approve payments?						Chamberlain, Pablo Botelho (Director)
	Yes			Low	1	Bank reconciliation: Kelly Ferreira Borges (Administrative
						assistant), Aline Pereira Lima (Administrative assistant III)
						Requested a sample of bank reconciliation
	1		1			<u> </u>



4c. Budgeting system					
4.8 Are budgets prepared for all activities in sufficient detail to provide a	Yes		Low	1	IP sent a detailed budget approved
meaningful tool for monitoring subsequent performance?				1	ID and a later of the state of
4.9 Are actual expenditures compared to the budget with reasonable	V		1		IP sent a budget vs actual report
frequency? Are explanations required for significant variations from the budget?	Yes		Low	1	
4.10 Is prior approval sought for budget amendments in a timely way?	Yes		N/A		IP sent a sample of request for budget amendments the request for budget amendments are signed by IP's president and approved by the contractor.
4.11 Are IP budgets approved formally at an appropriate level?	Yes		Low	1	IP sent a sample of approved budget. I requested the approval thresholds table
4d. Payments			Y		
4.12 Do invoice processing procedures provide for:					Ok Ip sent a sample invoice signed and stamped as
 Copies of purchase orders and receiving reports to be obtained 					"recebido" (received).
directly from issuing departments?					
· Comparison of invoice quantities, prices and terms with those	Yes		Low	1	
indicated on the purchase order and with records of goods/services					
actually received?					
· Checking the accuracy of calculations?					
4.13 Are payments authorized at an appropriate level? Does the IP have a					Ok there are approval thresholds registered in the banking
table of payment approval thresholds?	v				system. Table of payment approval thresholds is registered
	Yes		Low	1	in bank system and was provided. But is not specified in
4.14 Are all invoices stamped 'PAID', approved, and marked with the					policy. Sample invoice sent is stamped as "Received", signed and
project code and account code?					marked with project code.
project code and account code?					IP says that with PNUD they will add a "Paid" stamp.
		No	Moderate	4	, ,
					I noted that there is no account code in the stamped
					invoice.
4.45 De centrale eviet for proporation and approval of actually					There is no paid stamp currently, only a received stamp.
4.15 Do controls exist for preparation and approval of payroll	Yes		Low	1	IP sent a sample of signed payroll sheets
expenditures? Are payroll changes properly authorized?					ID and a second of the old second of
4.16 Do controls exist to ensure that direct staff salary costs reflects the	Yes		Low	1	IP sent a sample of signed timesheet.
actual amount of staff time spent on a project?					- 1 11 1 1 1 1 1 1 1 1
4.17 Do controls exist for expense categories that do not originate from					Travel and internal costs are control guidelines are
invoice payments, such as DSAs, travel, and internal cost allocations?	Yes		Low	1	described in Compliance Manual item 4.21 page 29.



Low 1	4e. Policies and procedures						
these it allow for compliance with the agency's requirement? 1.50 Oes, the Polisher of Marke an adequate policies and procedures manual and is it biscributed to relevant staff? 1.50 Oes, the Polisher of the Compliance manual presents their code of conduct (them 4), integrify program and surface of conduct (them 4), integrify program and and training profast. [Integrify program and and training profast.] [Integrify program and profast an	4.18 Does the IP have a stated basis of accounting (i.e. cash or accrual) and	.,					IP says accounting basis is accrual, Accountability reports
4.19 Does the IP have an adequate policies and procedures manual presents their Cede of conduct (term of), integrity program and other policies. This manual is available at their web site her Cede of conduct (term of), integrity program and other policies. This manual is available at their web site her Cede of conduct (term of), integrity program and other policies. This manual is available at their web site her policies. The manual is available at their web site her policies. The manual is available at their web site her policies. The manual is available at their web site her policies. The manual is available at their web site her policies. The manual is available at their web site of the policy of the pol		Yes			Low	1	
their code of conduct (tem 4), integrity program and other politics. This manual is available at their web site and training portail: [Ves							
other policies. This manual is available at their web site and training portal: [https://www.terniamportale.com/programs_de_integridade /] [https://www.					· ·		
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1.39130435	Total number of risk points:						
	Risk score						
Area risk rating Low	Area risk rating	Low					



Subject area (key questions in bold)	Yes	No	N/A	Risk Assessment	Risk points	Remarks/comments
5. Fixed Assets and Inventory						
5a. Safeguards over assets	1		1			
5.1 Is there a system of adequate safeguards to protect assets from fraud, waste and abuse?		No		Moderate	2	IP explained that they do not own significant assets, vehicles, systems are rented. All assets acquired during the execution of the projects are returned to the contractor. IP sent a sample of "Donation Term".
5.2 Are subsidiary records of fixed assets and inventory kept up to date and reconciled with control accounts?	Yes			Low	1	IP explained that some projects require a storeroom set up where inventory count is performed, counting form was provided for item 5.9. According to "5.8 MANUAL_ALMOXARIFADO" procedure all assets are registered in ERP NETSUITE
5.3 Are there periodic physical verification and/or count of fixed assets and inventory? If so, please describe?	Yes			Low	1	IP sent the inventory count report.
5.4 Are fixed assets and inventory adequately covered by insurance policies?	Yes			Low	1	IP says that there are insurance policies unless required in their workplan.
5b. Warehousing and inventory management						
5.5 Do warehouse facilities have adequate physical security?	Yes			Low	1	IP explained that when a project requires asset safekeeping they rent warehouse spaces with high security. Shared a sample contract with a warehouse
5.6 Is inventory stored so that it is identifiable, protected from damage, and countable?	Yes			Low	1	Ok, IP explained that the rented warehouse spaces protects the inventory from damage. Identification and counted is performed as agreed with contractor in their work plan
5.7 Does the IP have an inventory management system that enables monitoring of supply distribution?		No		Moderate	4	IP explained that they have a system and inventory management procedure, I requested a sample inventory report
5.8 Is responsibility for receiving and issuing inventory segregated from that for updating the inventory records?	Yes			Low	1	
5.9 Are regular physical counts of inventory carried out?	Yes			Low	1	Inventory count report sent
Total number of questions in subject area: Total number of applicable questions in subject area: Total number of applicable key questions in subject area: Total number of risk points: Risk score	9 9 2 13 1.44444444				•	
Area risk rating	Low					



Subject area (key questions in bold)	Yes	No	N/A	Risk Assessment	Risk points	Remarks/comments
(key questions in bola)				Assessment	points	
6. Financial Reporting and Monitoring						
6.1 Does the IP have established financial reporting procedures that specify						there is a specific P&P of what reports are to be prepared,
what reports are to be prepared, the source system for key reports, the				5: :6: .		the source system for key reports, the frequency of
frequency of preparation, what they are to contain and how they are to be	Yes			Significant	3	preparation, what they are to contain and how they are to
used?						be used
6.2 Does the IP prepare overall financial statements?	Yes			Low	1	OK IP sent income statement and balance sheet from 2019
6.3 Are the IP's overall financial statements audited regularly by an						IP said that there is no external audit report.
independent auditor in accordance with appropriate national or			N/A	N/A	-	
international auditing standards? If so, please describe the auditor.						
6.4 Were there any major issues related to ineligible expenditure						IP said that there is no external audit report.
involving donor funds reported in the audit reports of the IP over the past			N/A	N/A	-	
five years?						
6.5 Have any significant recommendations made by auditors in the prior five						IP said that there is no external audit report.
audit reports and/or management letters over the past five years and have			N/A	N/A	-	
not yet been implemented?						
6.6 Is the financial management system computerized?	Yes	V		Low	1	Ok, accounting and payroll system Nasajon.
6.7 Can the computerized financial management system produce the	Yes			Low	1	IP sent a sample of chart of accounts generated in the
necessary financial reports?	163			LOW		system.
6.8 Does the IP have appropriate safeguards to ensure the confidentiality,						IP explained that financial data is backed up by financial
integrity and availability of the financial data? E.g. password access controls;	Yes			Low	1	system provider, which has contractual obligation of
regular data back-up.						maintaining data protection and encryption.
Total number of questions in subject area:	8					
Total number of applicable questions in subject area:	5					
Total number of applicable key questions in subject area:	1					
Total number of risk points:	7	1				
Risk score	1.4					
Area risk rating	Low					



Subject area	Yes	No	N/A	Risk	Risk	Remarks/comments
(key questions in bold)				Assessment	points	
7. Procurement and Contract Administration						
7a. Procurement						
7.1 Does the IP have written procurement policies and procedures?	Yes			Low	1	OK IP sent the procurement policy
7.2 Are exceptions to procurement procedures approved by management and	Yes			Low	1	the exceptions to procurement procedures approved by
documented ?	res			LOW	'	management and documented
7.3 Does the IP have a computerized procurement system with adequate						there is no a computerized procurement system
access controls and segregation of duties between entering purchase orders,		No		Significant	3	
approval and receipting of goods? Provide a description of the procurement						· ·
system.						
7.4 Are procurement reports generated and reviewed regularly? Describe		No		Significant	3	there is no a procurement reports generated and reviewed
reports generated, frequency and review & approvers. 7.5 Does the IP have a structured procurement unit with defined reporting						regularly Procurement structure:
lines that foster efficiency and accountability?						Fabio Magalhães - Procurement coordinator.
thes that loster efficiency and accountability:	Yes			Low	1	Kassia Ferreira and André dos Santos - Procurement staff.
	163			2011		IP sent their CVs. In my opinion staff is sufficiently
						experienced.
7.6 Is the IP's procurement unit resourced with qualified staff who are						Procurement structure:
trained and certified and considered experts in procurement and conversant						Fabio Magalhães - Procurement coordinator.
with UN / World Bank / European Union procurement requirements in	Yes			Low	1	Kassia Ferreira and André dos Santos - Procurement staff.
addition to the a IP's procurement rules and regulations?						IP sent their CVs. In my opinion staff is sufficiently
						experienced.
7.7 Have any significant recommendations related to procurement made by			4.57			
auditors in the prior five audit reports and/or management letters over the			N/A	N/A	-	There is was no external audit in IP.
past five years and have not yet been implemented?		A				ID It is a data to the control of the control
7.8 Does the IP require written or system authorizations for purchases? If so, evaluate if the authorization thresholds are appropriate?	Yes			Low	1	IP explained that there are procurement thresholds according to each work plan.
so, evaluate if the authorization thresholds are appropriate:	res			LOW	'	according to each work plan,
7.9 Do the procurement procedures and templates of contracts integrate						IP sent sample contract, and there are a references to
references to ethical procurement principles and exclusion and ineligibility	Yes			Low	1	ethical procurement principles and exclusion and
criteria?						ineligibility criteria
7.10 Does the IP obtain sufficient approvals before signing a contract?	Yes			Low	1	IP sent a sample contract signed by vice-president
7.11 Does the IP have and apply formal guidelines and procedures to assist in						Conflict of interest guidelines are established in their
identifying, monitoring and dealing with potential conflicts of interest with						Compliance manual item 7.1 page 39. Procedures to assist
potential suppliers/procurement agents? If so, how does the IP proceed in	Yes			Low	1	identifying, monitoring and dealing with potential conflicts
cases of conflict of interest?						of interest are described in their procurement policy
						(quotations)
7.12 Does the IP follow a well-defined process for sourcing suppliers? Do						IP says: ECOS policy and procedure must be observed for
formal procurement methods include wide broadcasting of procurement opportunities?						any purchases and contracts. Suppliers must be treated with respect and integrity. The criteria that determines
opportunities:	Yes			Low	1	which supplier will be chosen is: need, price, quality,
	163			LOW	'	compliance, experience, reputation, delivery time,
						commercial conditions. At least three quotations must be
	,					submitted.
7.13 Does the IP keep track of past performance of suppliers? E.g. database	.,					the IP has an approved supplier list
of trusted suppliers.	Yes			Low	1	
7.14 Does the IP follow a well-defined process to ensure a secure and						Yes, the process follows the guidelines established in the
transparent bid and evaluation process? If so, describe the process.	Yes			Low	1	call public notices. "
						IP sent a sample of selection criteria for a biding process
7.15 When a formal invitation to bid has been issued, does the IP award						Partnership agreement" template with government body
the contract on a pre-defined basis set out in the solicitation			N/A	N/A	-	that explains the biding process
documentation taking into account technical responsiveness and price?						
7.16 If the IP is managing major contracts, does the IP have a policy on		No		Significant	3	there is no a policy for the contracts management
contracts management / administration?						



7b. Contract Management - To be completed only for the IPs managing contracts as part of programme implementation. Otherwise select N/A for					
risk assessment					
7.17 Are there personnel specifically designated to manage contracts or					Financial Director - Bruno Grain CV is still missing. They did
monitor contract expirations?	Yes		Low	1	provide the signed job descriptions for the procurement
				·	department
7.18 Are there staff designated to monitor expiration of performance					Financial Director - Bruno Grain CV is still missing. They did
securities, warranties, liquidated damages and other risk management	Yes		Low	1	provide the signed job descriptions for the procurement
instruments?					department
7.19 Does the IP have a policy on post-facto actions on contracts?		4			I am not sure their answer is relevant for this question,
					please advise.
					IP says:
					Pages 31, 32 and 46 of our Compliance Manual establish
					the costs of non-compliance; the penalties for not adopting
					our rules; and what to do in the event of a breach on our
	Yes		Low	1	Integrity Program.
					"The violation of the ethical principles described in this
					Code of Conduct, which causes material or immaterial
			· ·		damages to ECOS and its employees, will result in
					disciplinary actions that may result in the employee's
					dismissal, the termination of a contract signed with a third
					party, the removal of the Director or the Counselor,
					without prejudice to the applicable legal measures".
7.20 How frequent do post-facto contract actions occur?					I am not sure their answer is relevant for this question,
7720 From Mequalic do post rucco contract decisis occur.					please advise.
					"IP says:
	Yes		Low	1	On page 32, of the ECOS Compliance Manual, item 5.2.1,
					we mention two cases of penalties that occurred in 2019
					in the state of Paraíba.
Total number of questions in subject area:	20	V			
Total number of applicable questions in subject area:	18 4	7			
Total number of applicable key questions in subject area: Total number of risk points:	24				
Risk score	1.33333333	1			
Area risk rating	Low				
. Total Island					
Totals					
Total number of questions:	96				
Total number of applicable questions:	77				
Total number of applicable key questions:	31				
Total number of risk points:	102				
Total risk score	1.32467532				
Overall risk rating	Low				