



> Retouradres Postbus 20201 2500 EE Den Haag

Ministerie van Veiligheid en Justitie  
t.a.v. Nationaal Coördinator Terrorismebestrijding en Veiligheid (NCTV)

Postbus 20301  
2500 EH Den Haag

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**Auditdienst Rijk**

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**Inlichtingen**



**Ons kenmerk**

ADR/2015 1318 U

**Uw brief (kenmerk)**

Datum 17 november 2015  
Betreft Auditer's reports inzake VN-projecten 04 en 11

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**Bijlagen**

2

Geachte heer ,

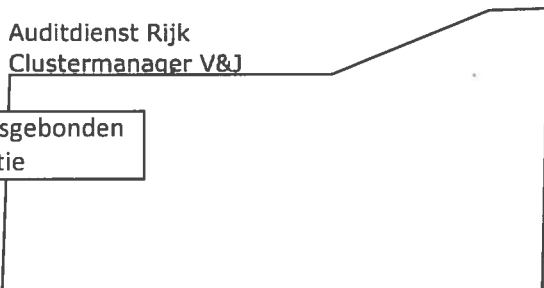
Hierbij zend ik u onze audit reports voor een tweetal door de NCTV uitgevoerde VN-projecten. Het betreft:

1. project "Inter-agency CBRN-response Program (ICP)", project number 4, over the period 1 January 2013 till 31 December 2014;
2. project "Integrated Multi-perspective Methodology to assess risks of CBRN Misuse (1M 3)", project number 11, over the period 1 January 2013 till 31 December 2014

Deze twee reports maken deel uit van uw verantwoording over beide projecten aan de United Nations Interregional Crime and Justice Research Institute (UNICRI).

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## Independent auditor's report

To:

National Coordinator for Counterterrorism and Security (NCTV)  
Ministry of Security and Justice of the Netherlands

Turfmarkt 147  
2511 DP The Hague

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We have audited the accompanying financial cost statement of the NCTV-part of the project "Inter-agency CBRN-response Program (ICP)", project number 4, over the period 1 January 2013 till 31 December 2014.

The financial cost statement has been prepared by the management of NCTV of the Dutch Ministry of Security and Justice in accordance with "Accounting procedures and standard", which is derived from section 5.7 of the Guide for Applicants CIPS/ISEC 2012.

### Management's responsibility

Management is responsible for the preparation of this financial cost statement in accordance with the provisions of the Agreement. Furthermore, management is responsible for such internal control as it determines is necessary to enable the preparation of the financial cost statement that is free from material misstatement, whether due to fraud or error.

### Auditor's responsibility

Our responsibility is to express an opinion on this financial cost statement based on our audit. We conducted our audit in accordance with Dutch Law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial cost statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial cost statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial cost statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial cost statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial cost statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion the financial cost statement of the NCTV-part of the project "Inter-agency CBRN-response Program (ICP)", project number 4, over the period 1 January 2013 till 31 December 2014, the sum of which amounts to eligible expenditure of € 185.035,39 is sincere, reliable and substantiated by adequate supporting documents and is in accordance with the provisions of the Agreement.

### Restriction on use and distribution

The financial cost statement is prepared to assist the NCTV of the Dutch Ministry of Security and Justice to comply with the Agreement. As a result, the financial cost statement and our Auditor's



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report may not be suitable for another purpose. Our opinion is not qualified in this respect. The financial cost statement of the NCTV-part of the project "Inter-agency CBRN-response Program (ICP)" is intended solely for the United Nations Interregional Crime and Justice Research Institute (UNICRI) and is not suitable for other purposes.

The Hague, 17 November 2015

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17/11/2015

Financial cost statement of the NCTV-part of the project "Interagency CBRN-response Program (ICP)",  
project number 4

PROJECT BUDGET	YEAR ONE 1-1-2013			YEAR TWO 1-1-2014		
	Total budgeted cost	Actual spending as at July 31, 2013	Actual spending as at 31 December 2014	Total budgeted cost	Actual spending as at 30 June 2014	Actual spending as at 31 December 2014
<b>1. Human Resources</b>						
1.1. Management	WP6 16.500			WP6 16.500		€ 33.532,25
- Per Month	WP5 5.500			WP5 5.500		€ 6.367,25
1.2. Analysis	WP1 2.200			WP1 -		€ 2.527,00
- Per Month	WP2 11.000			WP2 11.000		€ 18.229,00
	WP3 -			WP3 -		€ 4.444,75
	WP4 -			WP4 35.200		€ 46.556,60
<b>1.3. Administrative</b>						
- Per Month						
<b>1.4. Financial Support</b>						
- Per Month						
<b>SUBTOTAL</b>	35.200 €	- €	- €	68.200 €	- €	111.656,85 €
<b>2. Missions</b>	WP1 20.000			WP1 -		€ 176,04
- Per Month	WP2 20.800			WP2 20.800		€ 3.735,56
				WP3 16.000		€ 569,76
				WP4 49.600		€ 20.597,70
				WP6 -		€ 300,30
<b>SUBTOTAL</b>	40.800	0	0	86.400	0	25.379,36 €



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3. Meetings	WP1	17.600			WP1		€	13.046,96
	WP2	16.000			WP2	16.000	€	11.909,98
- Per Meeting					WP3	17.600	€	-
SUBTOTAL		33.600	0	0	WP4	34.800	€	13.052,58
4. Equipment						68.400	€	38.009,52
- Per Unit								
SUBTOTAL								
5. Communications					WP4	20.000	€	-
- Per Unit								
SUBTOTAL		-	0	0		20.000	€	-
6. Other	WP1	8.000			WP1		€	-
	WP2	5.000			WP2	3.000	€	-
	WP5	-			WP5		€	9.989,66
					website	45.000	€	2.911,56
					taal	10.000	€	7.078,10
- Per Unit				WP6	16.000	€		
SUBTOTAL		13.000	0	0		74.000	€	9.989,66
7. Actions to be carried out by Partner Organizations								
- Per Month								
SUBTOTAL		-	0	0		-	€	-
TOTAL COSTS FOR PROJECT		122.600	0,00	0,00		317.000	€	185.035,39



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7/11/2015



## Independent auditor's report

To:  
National Coordinator for Counterterrorism and Security (NCTV)  
Ministry of Security and Justice of the Netherlands  
R. Duiven  
Turfmarkt 147  
2511 DP The Hague

We have audited the accompanying financial cost statement of the NCTV-part of the project "Integrated Multi-perspective Methodology to assess risks of CBRN Misuse (1M 3)", project number 11, over the period 1 January 2013 till 31 December 2014.

The financial cost statement has been prepared by the management of NCTV of the Dutch Ministry of Security and Justice in accordance with "Accounting procedures and standard", which is derived from section 5.7 of the Guide for Applicants CIPS/ISEC 2012.

### Management's responsibility

Management is responsible for the preparation of this financial cost statement in accordance with the provisions of the Agreement. Furthermore, management is responsible for such internal control as it determines is necessary to enable the preparation of the financial cost statement that is free from material misstatement, whether due to fraud or error.

### Auditor's responsibility

Our responsibility is to express an opinion on this financial cost statement based on our audit. We conducted our audit in accordance with Dutch Law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial cost statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial cost statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial cost statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial cost statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial cost statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion the financial cost statement of the NCTV-part of the project "Integrated Multi-perspective Methodology to assess risks of CBRN Misuse (1M 3)", project number 11, over the period 1 January 2013 till 31 December 2014, the sum of which amounts to eligible expenditure of € 317.916,47 is sincere, reliable and substantiated by adequate supporting documents and is in accordance with the provisions of the Agreement.

### Restriction on use and distribution

The financial cost statement is prepared to assist the NCTV of the Dutch Ministry of Security and Justice to comply with the Agreement. As a result, the financial cost statement and our Auditor's report may not be suitable for another purpose. Our opinion is not qualified in this respect. The financial cost statement of the NCTV-part of the project "Integrated Multi-perspective Methodology



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to assess risks of CBRN Misuse (1M 3)" is intended solely for the United Nations Interregional Crime and Justice Research Institute (UNICRI) and is not suitable for other purposes.

The Hague, 17 November 2015  
Central Audit Service of the Ministry of Finance

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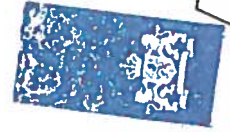
Financial cost statement of the NCTV-part of the project "Integrated Multi-perspective Methodology to assess risks of CBRN Misuse (1M 3)", project number 11

PROJECT BUDGET	YEAR ONE 1-1-2013			YEAR TWO 1-1-2014		
	Total budgeted cost	Actual spending as at July 31, 2013	Actual spending as at 31 December	Total budgeted cost	Actual spending as at 30 June 2014	Actual spending as at 31 December 2014
<b>1. Human Resources</b>						
1.1. Management	WP6 WP5	35.750 11.000		WP6 M&E Evaluation WP5	35.750	€ € € € 54.525,25 34.167,50 20.357,75 15.090,00
- Per Month						
1.2. Analysis	WP1 WP2 WP3 WP4	16.500 33.000 - -		WP1 WP2 WP3 WP4	- 11.000 27.500 16.500	€ € € € 17.578,00 30.441,75 20.955,00 2.149,00
- Per Month						
<b>1.3. Administrative</b>						
- Per Month						
<b>1.4. Financial Support</b>						
- Per Month						
<b>SUBTOTAL</b>		96.250	€ -		101.750	€ -
2. Missions	WP1 WP6	48.000 -		WP1 WP2 WP3 WP6	- - 52.000 -	€ € € € 4.658,22 403,79 1.673,65
- Per Mission						
<b>SUBTOTAL</b>		48.000	0		52.000	0
3. Meetings				WP2 WP3	62.000 117.200	€ € 49.108,25 3.891,91
- Per Meeting						
<b>SUBTOTAL</b>		-			179.200	0
						€ 53.000,16

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<b>4. Equipment</b>									
- Per Unit									
<b>SUBTOTAL</b>									
<b>5. Communications</b>									
- Per Unit									€
<b>SUBTOTAL</b>	-	0	0	0	0	0	0	0	€
	WP1	17.000				WP2			€
	WP2	4.000					4.000		€
	WP3	10.000					15.000		
	WP5	-				WP3	14.000		
	WP6	-				WP4	17.000		
						WP5	120.000		€ 94.475,67
						WP6	40.000		€ 22.461,23
- Per Unit							20.000		€ 504,75
<b>SUBTOTAL</b>		31.000	0	0	0		231.000	0	€ 117.441,65
<b>7. Actions to be carried out by Partner Organizations</b>									
- Per Month									
<b>SUBTOTAL</b>	-	0	0	0	0			0	€
<b>TOTAL COSTS FOR PROJECT</b>	175.250	-	-	-	-	563.950	-	-	€ 317.916,47



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