

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP LIBYA

LIBYA ELECTORAL ASSISTANCE PROJECT
(Directly Implemented Project No. 81933)

Report No. 1255

Issue Date: 21 February 2014

**Report on the audit of UNDP Libya
Libya Electoral Assistance Project (Project No. 81933)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), from 1 to 6 October 2013, through Talal Abu-Ghazaleh & Co. (the audit firm), conducted an audit of Libya Electoral Assistance Project, Project No. 81933 (the Project), which is directly implemented and managed by the UNDP Country Office in Libya (the Office). The last audit of the Office was conducted by OAI in 2010.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the Project's Statement of Expenditure (Combined Delivery Report) for the period from 1 January to 31 December 2012 and Statement of Assets as of 31 December 2012.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Audit results

Based on the audit report and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

Project Expenditure		Project Assets		Cash	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
7,657	Unqualified	501	Unqualified	N/A	N/A

Key recommendation

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation, which means, "Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UNDP." This recommendation includes actions to address unrecorded assets in the Fixed Assets Register

Management comments and action plan

The Resident Representative accepted the recommendation and is in the process of implementing it. Comments and/or additional information provided have been incorporated into the report, where appropriate.

A handwritten signature in blue ink is positioned above the printed name. The signature is stylized, with a large loop at the end.

Helge S. Osttveiten
Director
Office of Audit and Investigations

Auditor's Report

Financial audit of “Libya Electoral Assistance Project” (The Project) implemented by “United Nation Development Programme UNDP” – Libya for the year ended 31 December 2012.

PROJECT TITLE AND ID

Title: “Libya Electoral Assistance Project”

IDs: (Atlas Award ID: 65426 project ID: 81933)

FUNDED BY

Spain (GPECS), Libya (HNEC), United Kingdom/Netherlands/Australia and Switzerland (LRTF), Japan, Denmark and Sweden (SIDA)

Talal Abu - Ghazaleh & Co.

Certified Public Accountants



Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 81933 titled “Libya Electoral Assistance Project” for the year ended 31 December, 2012
Funded by: Spain (GPECS), Libya (HNEC), United Kingdom/Netherlands/Australia and Switzerland (LRTF), Japan, Denmark and Sweden (SIDA)
Implemented by: United Nation Development Programme (UNDP) in Libya.

Libya Electoral Assistance Project (LEAP)

Implemented By

“United Nation Development Programme (UNDP) - Libya”

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To Director

Office of Audit and Investigations (OAI)

United Nations Development Programme

Dear Mr. Helge Osttveiten,

This report represents the results of our financial audit of the locally incurred costs in the "Combined Delivery Report (CDR)" of the Project ID: 81933 titled "Libya Electoral Assistance Project -" for the year ended 2012.

This Financial audit was mandated in accordance with the Audit contract for professional service with UNDP/OAI Ref. 2013/04 dated 20 September 2013.

Sincerely yours,

Jamal Milhem, CPA

Certified Accountant License # (100/98)

Executive Director

Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 6 October 2013



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نعمل بجهد لنبقى في المقدمة

Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 81933 titled “Libya Electoral Assistance Project” for the year ended 31 December, 2012

Funded by: Spain (GPECS), Libya (HNEC), United Kingdom/Netherlands/Australia and Switzerland (LRTF), Japan, Denmark and Sweden (SIDA)

Implemented by: United Nation Development Programme (UNDP) in Libya.

1. PART I – EXECUTIVE SUMMARY

The Executive Summary summarizes the important issues raised in the financial audit of the above mentioned award.

1.1. Background Information about Project

UNDP LEAP came into being on 5 March 2012 as part of the integrated UN Electoral Support Team, with the goal of supporting Libyan authorities to prepare for and conduct well-administered, transparent and credible elections that represent the will of the Libyan people and meet international best practices. LEAP’s work is organized into seven outputs that focus on enhancing access to and participation in electoral processes, supporting long-term institutional capacity development of Libya’s High National Election Commission, and assisting with immediate operational priorities such as procurement of electoral materials and services. Support is delivered through a combination of day-to-day advice and mentoring from between 7-14 experienced experts, training events, roundtables and workshops, participation in sub-regional conferences, study trips, and procurement support. Finally, LEAP is donor-funded and is therefore the arm of UN Electoral Support Team through which development partners may contribute to the work of the team and to Libya’s electoral transition. Donors are Australia, Denmark, Japan, Libya, the Netherlands, Spain, Switzerland, Sweden, and United Kingdom. The project is scheduled to conclude at the end of 2014.

The total budget of the grant is USD 10,000,001. The financial audit covered the amount of USD 7,656,898 out of total expenditures incurred locally during the period from 1 January to 31 December 2012.

1.2. PROJECT IDENTIFICATION INFORMATION

The following table summarizes the amount of expenditures for the year under review.

Table 1:

Project Name	Project Number	Atlas Award ID	2012 budget (USD)	2012 actual expenditure per CDR (USD)
Libya Electoral Assistance Project	81933	65426	10,000,001	9,019,932

Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 81933 titled “Libya Electoral Assistance Project” for the year ended 31 December, 2012

Funded by: Spain (GPECS), Libya (HNEC), United Kingdom/Netherlands/Australia and Switzerland (LRTF), Japan, Denmark and Sweden (SIDA)

Implemented by: United Nation Development Programme (UNDP) in Libya.

1.3. AUDIT OBJECTIVE

The objective of the financial audit is to express an opinion on a project’s financial statements which include:

1. Expressing an opinion on whether the financial expenses incurred by the project over a specified period are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents. The Combined Delivery Report (CDR) and the accompanying Funds Utilization statement are the mandatory and official statements upon which the audit opinion should be expressed. Other forms of statement of expenses that may be prepared by a project office are not accepted.
2. Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP project as at a given date. This statement must include all assets available as at 31 December 2012 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
3. Expressing an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of UNDP project as at a given date. Disbursements made against a DIM project are usually financed from the regular country office bank accounts. Exceptionally, a dedicated bank account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where dedicated banks account for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.

Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 81933 titled “Libya Electoral Assistance Project” for the year ended 31 December, 2012

Funded by: Spain (GPECS), Libya (HNEC), United Kingdom/Netherlands/Australia and Switzerland (LRTF), Japan, Denmark and Sweden (SIDA)

Implemented by: United Nation Development Programme (UNDP) in Libya.

Scope of Audit:

We performed our audit in accordance with the International Standards of Auditing (ISA) and in compliance with the UNDP rules and regulations. We have also reviewed the internal controls and compliance with procurement guidelines issued by UNDP and submitted the necessary recommendations to management.

The scope of the audit includes various audit steps that have been performed on a sample basis, obtaining adequate and sufficient coverage based on the audit objectives and comfort required.

This audit covers the local direct and indirect costs incurred in Libya for the total amount of USD 7,656,898. This report does not cover amounts expensed during other periods and does not include any amounts received or disbursed under any other agreements with UNDP.

The following are the main steps performed and used as the basis for preparing the audit programs. They are not considered all-inclusive or restrictive in nature and do not constitute relief from exercising due professional care and judgment. The steps were modified to fit local conditions and specific project design, implementation procedures, and contract provisions which may vary from project to project.

1. Performing pre-audit steps which include reviewing project documents, UNDP’s internal manual procedures and UNDP policies;
2. Evaluating the program implementation actions and accomplishments,
3. Examining the Combined Delivery Report (CDR) and related notes, this includes testing expenditures, bank account and related budgets,
4. Obtaining a sufficient understanding of the internal control structure related to the agreement’s different activities, internal environment, assessing the control risks, monitoring controls, control over compliance, and information and communication,
5. Identifying areas where fraud and illegal acts have occurred or likely to have occurred as a result of inadequate controls.
6. Performing tests of compliance with agreement’s terms and applicable laws and regulations related to UNDP programs.

Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 81933 titled “Libya Electoral Assistance Project” for the year ended 31 December, 2012

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Implemented by: United Nation Development Programme (UNDP) in Libya.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project over a given period. The scope of the audit does not include:

- Activities and expenses incurred or undertaken at the level of “responsible parties”, unless the inclusion of these expenses is specifically required in the request for proposal; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Centers and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.

The audit Covered:

- All activities of the project LEAP (Output No. 00081933) during the period from 1 January 2012 to 31 December 2012; and
- Include a review of project reports and records located at the UNDP country office in Libya, and, as applicable, field offices of the project/programme at other field locations.

Specifically, the audit covered the following:

- a) The expenses incurred and recorded in the Combined Delivery Reports (CDR) of the project 81933 during the period from 1 January to 31 December 2012, as reported by the Libya Office;
- b) If applicable, the value and existence of the fixed assets held by the project 81933 as at 31 December 2012; and
- c) If applicable, the value and existence of cash held by the project 81933 as at 31 December 2012, either as cash at hand or in the bank account (Statement of Cash is required only if there is separate bank account for the DIM project under review).

Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 81933 titled “Libya Electoral Assistance Project” for the year ended 31 December, 2012

Funded by: Spain (GPECS), Libya (HNEC), United Kingdom/Netherlands/Australia and Switzerland (LRTF), Japan, Denmark and Sweden (SIDA)

Implemented by: United Nation Development Programme (UNDP) in Libya.

1.4. SUMMARY OF WORK DONE AND AUDIT RESULTS

1.4.1 Work Done:

This summary represents the results of our financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 81933 titled “Libya Electoral Assistance Project” for the year ended 31 December 2012.

The total costs incurred locally by United Nation Development Programme (UNDP) in Libya on the above mentioned project is USD 7,735,605 including government expenditures which is totaled of USD 78,705; despite this amount is not with our scope of audit but it was audited during in course of field audit. The audit approximately covered 49.5 percent in substantive test of details. As shown in the following table:

Table 2

Project Location	No. of Samples	Total expenditures (USD)	Total expenditures Tested(USD)	Percentage
Tripoli - Libya	42	USD 7,735,605	3,828,399	49.5%

Financial audit of the locally incurred costs in the "Combined Delivery Report (CDR)" of the Project ID: 81933 titled "Libya Electoral Assistance Project" for the year ended 31 December, 2012

Funded by: Spain (GPECS), Libya (HNEC), United Kingdom/Netherlands/Australia and Switzerland (LRTF), Japan, Denmark and Sweden (SIDA)

Implemented by: United Nation Development Programme (UNDP) in Libya.

1.4.2 Results of Audit

- **The Combined Delivery Report (CDR)**

The review did not disclose any financial errors in the Project's CDR; however, we noted certain instances of weaknesses in internal control system of the Project. Details of these weaknesses are described in Part III of this report.

The "Combined Delivery Report" fairly presents, in all material respects, Project's incurred costs in accordance with the terms of the agreement and in conformity with the basis of accounting described in Note (1) to "Combined Delivery Report".

- **The Statement of Fixed Assets**

The audit did not disclose any material misstatement that could affect the statement of assets presentation.

- **The Statement of Cash Position**

The Statement of Cash Position is not applicable due to not establishing a separate bank account for the project's purposes.

Yours sincerely,

Jamal Milhem, CPA

Certified Accountant License # (100/98)

Executive Director

Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 6 October 2013



2. PART II – AUDITOR’S REPORT WITH OPINION

2.1. Auditor’s report – 2012

REPORT OF THE INDEPENDENT AUDITORS TO UNDP DIM PROJECT LIBYA
ELECTORAL ASSISTANCE PROJECT IN LIBYA

To Mr. Helge Osttveiten

Director

UNDP Office of Audit and Investigation (OAI)

Report on the Project Financial Statement

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement (“the statement”) of the UNDP project number 81933, Libya Electoral Assistance Project (LEAP) for the period from 1 January to 31 December 2012.

Management’s Responsibility

Management is responsible for the preparation of the statement for Libya Electoral Assistance Project (LEAP) and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project’s preparation of the statements 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 project’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 presentation of the statement.

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



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Financial audit of the locally incurred costs in the "Combined Delivery Report (CDR)" of the Project ID: 81933 titled "Libya Electoral Assistance Project" for the year ended 31 December, 2012

Funded by: Spain (GPECS), Libya (HNEC), United Kingdom/Netherlands/Australia and Switzerland (LRTF), Japan, Denmark and Sweden (SIDA)

Implemented by: United Nation Development Programme (UNDP) in Libya.

Unmodified Opinion

In our opinion, the attached Combined Delivery Report (CDR) present fairly, in all material respects, the expenses of USD 7,656,898 incurred locally by the project Libya Electoral Assistance Project (LEAP) for the period from 1 January to 31 December 2012 in accordance with UNDP accounting policies, and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Emphasis of Matter

We draw attention that total amount of USD 1,363,034 was not within our audit scope per Terms of Reference (ToR) in this regard. This amount excluded out from total CDR totaled to USD 9,019,932, which is related to Government Expenses and UN Agencies Expenses under columns labeled respectively in this order in the CDR; consequently our opinion expressed on the CDR fair presentation without considering the excluded amount. Our opinion is not qualified in respect of this matter.

Jamal Milhem, CPA

Certified Accountant License # (100/98)

Executive Director

Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 6 October 2013



Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 81933 titled “Libya Electoral Assistance Project” for the year ended 31 December, 2012

Funded by: Spain (GPECS), Libya (HNEC), United Kingdom/Netherlands/Australia and Switzerland (LRTF), Japan, Denmark and Sweden (SIDA)

Implemented by: United Nation Development Programme (UNDP) in Libya.

2.2. CDR Project No. 81933 - 2012



Combined Delivery Report by Activity

Selection Criteria :

Business Unit : LBY10
Period : Jan-Dec (2012)
Selected Project Id : 00065426
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00065426 Libya Electoral Assistance Pro	Period :	Jan-Dec (2012)		
Output # : 00081933 LEAP	Impl. Partner :	01867 Direct Execution		
	Location :	Libya		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ()

Fund : 20012 (DGTTF on Elect Cycle Support)

77630 - Dep Exp Owned - ITC	0.00	1,872.76	0.00	1,872.76
Total for Fund 20012	0.00	1,872.76	0.00	1,872.76

Fund : 30000 (PROGRAMME COST SHARING)

72405 - Acquisition of Communic Equip	0.00	- 960.00	0.00	- 960.00
74696 - PP&E Expensed Items	0.00	960.00	0.00	960.00
75105 - Facilities & Admin - Implement	0.00	2,599.59	0.00	2,599.59
77630 - Dep Exp Owned - ITC	0.00	8,412.80	0.00	8,412.80
77640 - Dep Exp Owned - F&F	0.00	86.67	0.00	86.67
77660 - Dep Exp Owned - Vehicle	0.00	27,862.02	0.00	27,862.02
77670 - Dep Exp-Hvy Mac & Equip	0.00	775.56	0.00	775.56
Total for Fund 30000	0.00	39,736.64	0.00	39,736.64
Total for Activity	0.00	41,609.40	0.00	41,609.40

Activity : ACTIVITY 1 (NEC Operational Capacities)

Fund : 20012 (DGTTF on Elect Cycle Support)

71205 - Intl Consultants-Sht Term-Tech	0.00	318,213.52	0.00	318,213.52
71605 - Travel Tickets-International	0.00	3,231.20	0.00	3,231.20
71615 - Daily Subsistence Allow-Intl	0.00	18,356.60	0.00	18,356.60
71635 - Travel - Other	0.00	325.00	0.00	325.00
71640 - Prepaid Travel Advance	0.00	0.00	0.00	0.00
72210 - Machinery and Equipment	0.00	1,160.00	0.00	1,160.00
72399 - Other Materials and Goods	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	5,560.00	0.00	5,560.00
74220 - Translation Costs	0.00	500.00	0.00	500.00
74515 - Claims and Adjustments	0.00	186,540.88	0.00	186,540.88
74725 - Other L.T.S.H.	0.00	0.00	0.00	0.00
75707 - Learning - subsistence allowan	0.00	4,744.49	0.00	4,744.49
Total for Fund 20012	0.00	538,631.69	0.00	538,631.69

Fund : 26960 (CPR TTF-Conflict-Country S)

71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
72399 - Other Materials and Goods	0.00	0.00	0.00	0.00
74725 - Other L.T.S.H.	0.00	0.00	0.00	0.00



Combined Delivery Report by Activity

Project Id : 00065426 Libya Electoral Assistance Pro	Period : Jan-Dec (2012)
Output # : 00081933 LEAP	Impl. Partner : 01867 Direct Execution
	Location : Libya

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
77305 - Salaries - IP Staff-TA	0.00	- 26,898.85	0.00	- 26,898.85
77310 - Post Adjustment - IP Staff-TA	0.00	4,155.54	0.00	4,155.54
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	40.20	0.00	40.20
77320 - Assg hardship & mob allow-TA	0.00	1,745.00	0.00	1,745.00
77345 - Dep Allowances-IP Staff-TA	0.00	488.16	0.00	488.16
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	13,087.53	0.00	13,087.53
77365 - Spec Oper Living Allow-IP-TA	0.00	2,906.00	0.00	2,906.00
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	3,424.46	0.00	3,424.46
77385 - Contribution to Security	0.00	615.46	0.00	615.46
77386 - Contribution to ICT_TA	0.00	230.80	0.00	230.80
77395 - MAIP Premium TA/IP	0.00	30.78	0.00	30.78
77396 - PAYROLL MGT COST RECOVERY	0.00	128.76	0.00	128.76
77397 - Appendix D TA/IP	0.00	46.16	0.00	46.16
Total for Fund 26980	0.00	0.00	0.00	0.00

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	0.00	12,420.70	12,420.70
61310 - Post Adjustment - IP Staff	0.00	0.00	4,565.02	4,565.02
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	0.00	3,243.11	3,243.11
62320 - Mobility, Hardship, Non-remova	0.00	0.00	2,450.00	2,450.00
62340 - Annual Leave Expense - IP	0.00	0.00	500.87	500.87
63335 - Home Leave Trvl & Allow-IP Stf	0.00	0.00	308.34	308.34
63365 - Special Oper Living Allow-IP	0.00	0.00	1,090.00	1,090.00
63511 - Staff related Insurance-Others	0.00	0.00	98.80	98.80
63530 - Contribution to EOS Benefits	0.00	0.00	359.04	359.04
63535 - Contribution to Security	0.00	0.00	103.76	103.76
63540 - Contribution to Training	0.00	0.00	359.04	359.04
64340 - Staff related Cost-Others	0.00	0.00	49.52	49.52
65115 - Contributions to ASHI Reserve	0.00	0.00	718.06	718.06
65135 - Payroll Mgt Cost Recovery ATLA	0.00	0.00	658.50	658.50
71205 - Intl Consultants-Shr Term-Tech	0.00	- 256,503.52	650,982.72	394,479.20
71210 - Intl Consultants-Shr Term-Supp	0.00	0.00	41,551.72	41,551.72
71305 - Local Consult.-Shr Term-Tech	0.00	0.00	7,691.67	7,691.67
71605 - Travel Tickets-International	0.00	1,417.19	17,898.60	19,315.79
71610 - Travel Tickets-Local	0.00	0.00	480.09	480.09
71615 - Daily Subsistence Allow-Intl	0.00	- 7,240.02	18,568.00	11,327.98
71630 - Shipment	0.00	8,407.61	446.69	8,854.30
71635 - Travel - Other	0.00	22,248.11	895.55	23,143.66
72105 - Svc Co-Construction & Engineer	0.00	3,222.93	0.00	3,222.93
72120 - Svc Co-Trade and Business Serv	0.00	0.00	12,661.94	12,661.94
72125 - Svc Co-Studies & Research Serv	0.00	811,533.51	0.00	811,533.51
72205 - Office Machinery	0.00	4,821.42	0.00	4,821.42
72215 - Transportation Equipment	0.00	0.00	85,839.13	85,839.13
72320 - Wood & Paper Products	0.00	100.00	0.00	100.00
72399 - Other Materials and Goods	0.00	2,483,307.27	0.00	2,483,307.27
72405 - Acquisition of Communic Equip	0.00	33,496.00	0.00	33,496.00
72410 - Acquisition of Audio Visual Eq	0.00	146.83	14,490.18	14,637.01
72505 - Stationery & other Office Supp	0.00	640.00	534.80	1,174.80
72705 - Hospitality-Special Events	0.00	20,979.33	0.00	20,979.33
72805 - Acquis of Computer Hardware	0.00	0.00	1,091.38	1,091.38
72815 - Inform Technology Supplies	0.00	1,916.19	0.00	1,916.19
73105 - Rent	0.00	0.00	37,082.46	37,082.46



Combined Delivery Report by Activity

Project Id : 00065426 Libya Electoral Assistance Pro	Period :	Jan-Dec (2012)		
Output # : 00081933 LEAP	Impl. Partner :	01867 Direct Execution		
	Location :	Libya		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

73310 - Maint & Licencing of Software	0.00	249.00	0.00	249.00
73405 - Rental & Maint-Other Office Eq	0.00	0.00	13,149.00	13,149.00
74120 - Capacity Assessment	0.00	0.00	7,381.29	7,381.29
74220 - Translation Costs	0.00	352.00	0.00	352.00
74615 - Claims and Adjustments	0.00	- 186,540.88	189,961.27	3,420.39
74526 - Sundry	0.00	34,685.00	89,269.94	123,954.94
74599 - UNDP cost recovery chrgs-Bills	0.00	153,383.62	0.00	153,383.62
74725 - Other L.T.S.H.	0.00	1,487,756.24	0.00	1,487,756.24
74965 - Low value equipment	0.00	3,444.02	0.00	3,444.02
75105 - Facilities & Admin - Implement	0.00	410,080.72	0.00	410,080.72
75705 - Learning costs	0.00	12,777.78	0.00	12,777.78
75706 - Learning - ticket costs	0.00	1,815.00	0.00	1,815.00
75708 - Learning - subcontracts	0.00	0.00	3,802.00	3,802.00
76105 - Foreign Exch Transaction Loss	0.00	0.00	219.29	219.29
76125 - Realized Loss	0.00	46.21	19.53	65.74
76135 - Realized Gain	0.00	- 515.17	0.00	- 515.17
77305 - Salaries - IP Staff-TA	0.00	8,231.80	0.00	8,231.80
77306 - Appoint-Tk cost-IP Staff-TA	0.00	1,200.00	0.00	1,200.00
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	7,140.00	0.00	7,140.00
77310 - Post Adjustment - IP Staff-TA	0.00	3,021.07	0.00	3,021.07
77315 - Contrib-Med,Socins-IP Staff-TA	0.00	90.96	0.00	90.96
77320 - Assg hardship & mob allow-TA	0.00	1,254.10	0.00	1,254.10
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	673.83	0.00	673.83
77385 - Contribution to Security	0.00	450.11	0.00	450.11
77388 - Contribution to ICT_TA	0.00	168.79	0.00	168.79
77395 - MAIP Premium TA/IP	0.00	22.51	0.00	22.51
77396 - PAYROLL MGT COST RECOVERY	0.00	64.38	0.00	64.38
77397 - Appendix D TA/IP	0.00	33.76	0.00	33.76

Total for Fund 30000	0.00	5,068,377.70	1,220,942.01	6,289,319.71
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Total for Activity ACTIVITY 1	0.00	5,607,009.39	1,220,942.01	6,827,951.40
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Activity : ACTIVITY 2 (Civic and voter education)

Fund : 20012 (DGTTF on Elect Cycle Support)

71625 - Dally Substist Allow-Mtg Partic	0.00	25,385.00	0.00	25,385.00
71635 - Travel - Other	0.00	1,064.00	0.00	1,064.00
72120 - Svc Co-Trade and Business Serv	0.00	315.00	0.00	315.00
72510 - Publications	0.00	84,720.00	0.00	84,720.00
72815 - Inform Technology Supplies	0.00	4,769.48	0.00	4,769.48
74205 - Audio Visual Productions	0.00	87,321.17	0.00	87,321.17
74210 - Printing and Publications	0.00	192,344.88	0.00	192,344.88
74725 - Other L.T.S.H.	0.00	22,998.68	0.00	22,998.68
76135 - Realized Gain	0.00	- 0.02	0.00	- 0.02

Total for Fund 20012	0.00	418,918.19	0.00	418,918.19
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Fund : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	- 5,100.00	0.00	- 5,100.00
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Project ID : 00065426 Libya Electoral Assistance Pro	Period :	Jan-Dec (2012)		
Output # : 00081933 LEAP	Impl. Partner :	01867 Direct Exculfon		
	Location :	Libya		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

71605 - Travel Tickets-International	0.00	15,873.00	0.00	15,873.00
71615 - Daily Subsistence Allow-Intl	0.00	1,284.00	0.00	1,284.00
71625 - Daily Subsist Allow-Mtg Partic	0.00	4,940.00	0.00	4,940.00
72405 - Acquisition of Communic Equip	0.00	0.00	0.00	0.00
72715 - Hospitality Catering	0.00	9,600.00	0.00	9,600.00
72810 - Acquis of Computer Software	0.00	1,360.40	0.00	1,360.40
72815 - Inform Technology Supplies	0.00	1,333.39	0.00	1,333.39
74210 - Printing and Publications	0.00	237.80	0.00	237.80
74725 - Other L.T.S.H.	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	2,887.09	0.00	2,887.09
75705 - Learning costs	0.00	2,962.70	0.00	2,962.70
75706 - Learning - ticket costs	0.00	7,294.80	0.00	7,294.80
75707 - Learning - subsistence allowan	0.00	1,458.00	0.00	1,458.00
Total for Fund 30000	0.00	44,131.18	0.00	44,131.18
Total for Activity ACTIVITY 2	0.00	463,049.37	0.00	463,049.37

Activity : ACTIVITY3 (Participation of vulnerable gr)

Fund : 30000 (PROGRAMME COST SHARING)

64340 - Staff related Cost-Others	0.00	0.00	0.00	0.00
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	1,893.00	1,893.00
71210 - Intl Consultants-Sht Term-Supp	0.00	0.00	9,660.00	9,660.00
71305 - Local Consult.-Sht Term-Tech	0.00	5,396.83	0.00	5,396.83
71405 - Service Contracts-Individuals	0.00	0.00	22,070.00	22,070.00
71605 - Travel Tickets-International	0.00	0.00	2,032.00	2,032.00
71615 - Daily Subsistence Allow-Intl	0.00	0.00	23,513.00	23,513.00
71620 - Daily Subsistence Allow-Local	0.00	515.20	0.00	515.20
71625 - Daily Subsist Allow-Mtg Partic	0.00	6,691.00	0.00	6,691.00
71635 - Travel - Other	0.00	1,934.71	0.00	1,934.71
71640 - Prepaid Travel Advance	0.00	98.71	0.00	98.71
72445 - Common Services-Communications	0.00	0.00	18.00	18.00
72505 - Stationary & other Office Supp	0.00	1,996.80	1,181.00	3,177.80
72815 - Inform Technology Supplies	0.00	1,600.00	0.00	1,600.00
74525 - Sundry	0.00	- 3,894.14	0.00	- 3,894.14
75105 - Facilities & Admin - Implement	0.00	17,099.06	0.00	17,099.06
75115 - Facilities & Admin - OH & Ind	0.00	0.00	3,018.00	3,018.00
75705 - Learning costs	0.00	- 613.91	0.00	- 613.91
75708 - Learning - subcontracts	78,707.00	28,262.00	0.00	106,969.00
75709 - Learning - training of counter	0.00	688.00	0.00	688.00
75710 - Participation of counterparts	0.00	37,643.97	0.00	37,643.97
77305 - Salaries - IP Staff-TA	0.00	- 35,802.47	0.00	- 35,802.47
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	6,300.00	0.00	6,300.00
77308 - Appoint-shipment-IP Staff-TA	0.00	1,200.00	0.00	1,200.00
77310 - Post Adjustment - IP Staff-TA	0.00	14,748.50	0.00	14,748.50
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	140.70	0.00	140.70
77320 - Assg hardship & mob allow-TA	0.00	6,402.24	0.00	6,402.24
77345 - Dep Allowances-IP Staff-TA	0.00	1,467.29	0.00	1,467.29
77357 - Repat. Grl/Comm Ann Lv-IP-TA	0.00	3,779.16	0.00	3,779.16
77365 - Spec Oper Living Allow-IP-TA	0.00	10,478.03	0.00	10,478.03



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Activity : **ACTIVITY6** (Strengthened Legal Institution)



Combined Delivery Report by Activity

Project Id : 00065426 Libya Electoral Assistance Pro		Period :	Jan-Dec (2012)	
Output # : 00081933 LEAP		Impl Partner :	01867 Direct Execution	
		Location :	Libya	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Fund : 30000 (PROGRAMME COST SHARING)

71610 - Travel Tickets-Local	0.00	0.00	0.00	0.00
72205 - Office Machinery	0.00	977.74	0.00	977.74
72405 - Acquisition of Communic Equip	0.00	270.27	0.00	270.27
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	87.36	0.00	87.36
75705 - Learning costs	0.00	- 15,600.00	0.00	- 15,600.00
75708 - Learning - subcontracts	0.00	15,600.00	0.00	15,600.00

Total for Fund 30000 0.00 1,335.37 0.00 1,335.37

Total for Activity ACTIVITY6 0.00 1,335.37 0.00 1,335.37

Activity : ACTIVITY7 (NEC Security Plan)

Fund : 30000 (PROGRAMME COST SHARING)

71205 - Int'l Consultants-Shl Term-Tech	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	- 0.00	0.00	- 0.00

Total for Fund 30000 0.00 - 0.00 0.00 - 0.00

Total for Activity ACTIVITY7 0.00 - 0.00 0.00 - 0.00

Activity : ACTIVITY8 (LEAP PMU)

Fund : 20012 (DGTTF on Elect Cycle Support)

71605 - Travel Tickets-International	0.00	2,337.70	0.00	2,337.70
71610 - Travel Tickets-Local	0.00	0.00	0.00	0.00
71615 - Daily Subsistence Allow-Intl	0.00	4,007.52	0.00	4,007.52
71625 - Daily Subsist Allow-Mtg Partic	0.00	6,153.00	0.00	6,153.00
71635 - Travel - Other	0.00	- 12,498.22	0.00	- 12,498.22
72405 - Acquisition of Communic Equip	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	0.00	0.00	0.00
73420 - Leased Vehicles	0.00	0.00	0.00	0.00
74220 - Translation Costs	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	0.00	0.00	0.00
74965 - Low value equipment	0.00	- 0.02	0.00	- 0.02
75705 - Learning costs	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	0.02	0.00	0.02
76135 - Realized Gain	0.00	0.00	0.00	0.00
77305 - Salaries - IP Staff-TA	0.00	- 7,815.01	0.00	- 7,815.01
77310 - Post Adjustment - IP Staff-TA	0.00	4,225.81	0.00	4,225.81
77320 - Assg hardship & mob allow-TA	0.00	1,456.85	0.00	1,456.85
77357 - Reptat. Grt/Comm Ann Lv-IP-TA	0.00	1,129.16	0.00	1,129.16
77385 - Contribution to Security	0.00	625.88	0.00	625.88
77386 - Contribution to ICT_TA	0.00	234.70	0.00	234.70



Project Id: 00065426 Libya Electoral Assistance Pro	Period:	Jan-Dec (2012)		
Output #: 00081933 LEAP	Impl. Partner:	01867 Direct Execution		
	Location:	Libya		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

77395 - MAIP Premium TA/IP	0.00	31.29	0.00	31.29
77396 - PAYROLL MGT COST RECOVERY	0.00	64.38	0.00	64.38
77397 - Appendix D TA/IP	0.00	46.94	0.00	46.94
Total for Fund 20012	0.00	0.00	0.00	0.00

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	15,185.52	0.00	15,185.52
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	4,723.66	0.00	4,723.66
63335 - Home Leave Trvl & Allow-IP Stf	0.00	616.67	0.00	616.67
64340 - Staff related Cost-Others	0.00	273,000.00	0.00	273,000.00
71205 - Intl Consultants-Sht Term-Tech	0.00	15,939.07	0.00	15,939.07
71305 - Local Consult-Sht Term-Tech	0.00	36,164.78	0.00	36,164.78
71310 - Local Consult-Short Term-Supp	0.00	9,679.12	0.00	9,679.12
71405 - Service Contracts-Individuals	0.00	34,220.06	0.00	34,220.06
71605 - Travel Tickets-International	0.00	10,445.62	0.00	10,445.62
71610 - Travel Tickets-Local	0.00	800.00	0.00	800.00
71615 - Daily Subsistence Allow-Intl	0.00	5,256.43	0.00	5,256.43
71625 - Daily Subsaist Allow-Mtg Partic	0.00	2,034.00	0.00	2,034.00
71635 - Travel - Other	0.00	2,176.80	0.00	2,176.80
72205 - Office Machinery	0.00	1,284.00	0.00	1,284.00
72210 - Machinery and Equipment	0.00	1,160.00	0.00	1,160.00
72215 - Transportation Equipment	0.00	64,920.86	0.00	64,920.86
72220 - Furniture	0.00	1,162.81	0.00	1,162.81
72399 - Other Materials and Goods	0.00	2,751.44	0.00	2,751.44
72405 - Acquisition of Communic Equip	0.00	17,316.22	0.00	17,316.22
72410 - Acquisition of Audio Visual Eq	0.00	1,892.80	0.00	1,892.80
72425 - Mobile Telephone Charges	0.00	3,823.69	0.00	3,823.69
72445 - Common Services-Communications	0.00	240.00	0.00	240.00
72505 - Stationery & other Office Supp	0.00	19,297.48	0.00	19,297.48
72810 - Acquis of Computer Software	0.00	4,993.59	0.00	4,993.59
72815 - Inform Technology Supplies	0.00	5,159.80	0.00	5,159.80
72966 - Licenses and other	0.00	129.60	0.00	129.60
73105 - Rent	0.00	678.13	0.00	678.13
73120 - Utilities	0.00	299.70	0.00	299.70
73125 - Common Services-Premises	0.00	262,699.75	0.00	262,699.75
73420 - Leased Vehicles	0.00	2,133.20	0.00	2,133.20
74205 - Audio Visual Productions	0.00	1,728.52	0.00	1,728.52
74210 - Printing and Publications	0.00	1,709.07	0.00	1,709.07
74220 - Translation Costs	0.00	793.65	0.00	793.65
74525 - Sundry	0.00	1,599.84	0.00	1,599.84
74710 - Land Transport	0.00	381.56	0.00	381.56
74725 - Other L.T.S.H.	0.00	12,362.99	0.00	12,362.99
74965 - Low value equipment	0.00	8,249.24	0.00	8,249.24
75105 - Facilities & Admin - Implement	0.00	97,897.85	0.00	97,897.85
75705 - Learning costs	0.00	200.00	0.00	200.00
75709 - Learning - training of counter	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	152.69	0.00	152.69
76135 - Realized Gain	0.00	-66.37	0.00	-66.37
77305 - Salaries - IP Staff-TA	0.00	154,204.33	0.00	154,204.33
77306 - Appoint-Tk cost-IP Staff-TA	0.00	6,195.15	0.00	6,195.15
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	7,500.00	0.00	7,500.00
77309 - Appoint-shipment-IP Staff-TA	0.00	15,000.00	0.00	15,000.00

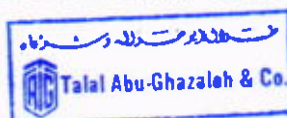


Combined Delivery Report by Activity

Project Id : 00065426 Libya Electoral Assistance Pro	Period :	Jan-Dec (2012)		
Output # : 00081933 LEAP	Impl. Partner :	01867 Direct Excution		
	Location :	Libya		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
77310 - Post Adjustment - IP Staff-TA	0.00	73,946.22	0.00	73,946.22
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	2,678.63	0.00	2,678.63
77320 - Assg hardship & mob allow-TA	0.00	25,174.93	0.00	25,174.93
77345 - Dep Allowances-IP Staff-TA	0.00	2,973.85	0.00	2,973.85
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	31,762.17	0.00	31,762.17
77365 - Spec Oper Living Allow-IP-TA	0.00	38,175.99	0.00	38,175.99
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	67,704.69	0.00	67,704.69
77385 - Contribution to Security	0.00	10,191.83	0.00	10,191.83
77386 - Contribution to ICT_TA	0.00	3,821.88	0.00	3,821.88
77395 - MAIP Premium TA/IP	0.00	638.33	0.00	638.33
77396 - PAYROLL MGT COST RECOVERY	0.00	1,931.40	0.00	1,931.40
77397 - Appendix D TA/IP	0.00	764.38	0.00	764.38
Total for Fund 30000	0.00	1,367,857.62	0.00	1,367,857.62
Total for Activity ACTIVITY8	0.00	1,367,857.62	0.00	1,367,857.62
Total for Output : 00081933	78,707.00	7,656,897.71	1,284,327.01	9,019,931.72
Project Total :	78,707.00	7,656,897.71	1,284,327.01	9,019,931.72

Signed By : Eric Overnest County Director Date : 9/5/2013

Signed By : Journal J. Milhem Date : _____



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Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrv

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Run Time: 09-05-2013 10:05:53

Selection Criteria :

Business Unit : LBY10
Period : Jan-Dec (2012)
Selected Project Id : 00065426
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id: ALL		Period: Jan-Dec (2012)			
Output #: ALL		Impl. Partner:			
		Location:			
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
45801 - Libya - Central		78,707.00	7,656,276.71	1,284,327.01	9,019,310.72
45807 - Libya - ICT for Development		0.00	352.22	0.00	352.22
45815 - Libya - Sub-office		0.00	268.77	0.00	268.77



Funds Utilization

Selection Criteria :

Business Unit : LBY10
Period : Jan-Dec (2012)
Selected Project Id : 00065426
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00065426 Libya Electoral Assistance Pro

Period : As Of Dec31,2012

Output # 00081933 Impl. Partner :01867 Direct Execution

UNDP AMOUNT

Outstanding NEX advances	0.00
Undepreciated Fixed Assets	397,996.91
Inventory	0.00
Prepayments	0.00
Commitments	16,562.95



**Schedule to Combined Delivery Report
IPSAS Adjustments as at 1 January 2012**

Selection Criteria :

Business Unit : LBY10
Selected Project(s): 00065426
Selected Fund Code : ALL
Selected Output(s): ALL

Project Id: ALL					
Output #: ALL					
Impl. Partner: NONE					
Description	Account	Fund	Donor		Amount

No Data found for the Selection Criteria

Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 81933 titled “Libya Electoral Assistance Project” for the year ended 31 December, 2012

Funded by: Spain (GPECS), Libya (HNEC), United Kingdom/Netherlands/Australia and Switzerland (LRTF), Japan, Denmark and Sweden (SIDA)

Implemented by: United Nation Development Programme (UNDP) in Libya.

PROJECT ID: 81933 TITLED LIBYA ELECTORAL ASSISTANCE PROJECT FOR THE CALENDAR YEAR 2012

NOTE TO THE PROJECT’S COMBINED DELIVERY REPORT STATEMENT

1) Basis of Accounting:

The statement of expenditures was prepared on the Cash basis that recognized expenses when actually paid rather than incurred. Depreciation expenses included in CDR due to newly adoption of IPSAS started in 1 January 2012.

2) UN Agencies Expenses:

This column in the CDR represents reported expenses by UN agencies which related to LEAP and recorded by UNDP head office.

3) Exchange Rates:

Transactions translated to U.S. Dollars at the date of transaction according to UNDP exchange rates posted to Atlas System.

3. CERTIFICATION FOR STATEMENT OF FIXED ASSETS - 2012

CERTIFICATION FOR STATEMENT OF FIXED ASSETS

To Mr. Helge Osttveiten

Director

UNDP Office of Audit and Investigation (OAI)

Report on the Project Financial Statement

We have audited the accompanying Statement of Fixed Assets ("the statement") of the UNDP project number 81933, Libya Electoral Assistance Project as at 31 December 2012.

Management's Responsibility

Management is responsible for the preparation of the statement for Libya Electoral Assistance Project and for such internal control as management determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the schedule 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 project'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 presentation of the statement.

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



MEMBER OF THE

FORUM OF FIRMS

TAGI is a full member of the Forum of Firms. The Forum conducts its business through its executive arm, the Transnational Auditors Committee (TAC), which is also a committee of the International Federation of Accountants (IFAC). www.ifac.org/forum_of_firms

Ramallah Office: Tel.: (+970) 229 88 220/ 1, Fax: (+970) 229 88 219

Green Tower Bld., Al-Shaheed Nazeq Qurah Street P.O. Box: 1110 Ramallah, The West Bank

مكتب رام الله: هاتف: ٢٢٩ ٨٨ ٢٢٠ / ١ (+٩٧٠)، فاكس: ٢٢٩ ٨٨ ٢١٩ (+٩٧٠)

بناية البرج الاخضر، شارع الشهيد نزيه قورة، ص ب: ١١١٠ رام الله، الضفة الغربية

Financial audit of the locally incurred costs in the "Combined Delivery Report (CDR)" of the Project ID: 81933 titled "Libya Electoral Assistance Project" for the year ended 31 December, 2012

Funded by: Spain (GPECS), Libya (HNEC), United Kingdom/Netherlands/Australia and Switzerland (LRTF), Japan, Denmark and Sweden (SIDA)

Implemented by: United Nation Development Programme (UNDP) in Libya.

Unmodified Opinion

In our opinion, the attached Statement of Assets presents fairly, in all material respects, the balance of inventory of the UNDP Libya Electoral Assistance project amounting to USD 501,157 as at 31 December 2012 in accordance with UNDP accounting policies.

Talal Abu - Ghazaleh & Co.

Jamal Milhem, CPA

Executive Director

Ramallah - Palestine, 6 October 2013



Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 81933 titled “Libya Electoral Assistance Project” for the year ended 31 December, 2012

Funded by: Spain (GPECS), Libya (HNEC), United Kingdom/Netherlands/Australia and Switzerland (LRTF), Japan, Denmark and Sweden (SIDA)

Implemented by: United Nation Development Programme (UNDP) in Libya.

3.1 Statement of Fixed Assets - 2012

LIBYA ELECTORAL ASSISTANCE PROJECT
STATEMENT OF FIXED ASSETS
AS AT 31 DECEMBER 2012

Category	Amount
	USD
Vehicles	357,587
IT equipment	117,469
Communication	1,791
Furniture	1,040
Other / safety equipment	23,270
Total Amount	501,157

Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 81933 titled “Libya Electoral Assistance Project” for the year ended 31 December, 2012

Funded by: Spain (GPECS), Libya (HNEC), United Kingdom/Netherlands/Australia and Switzerland (LRTF), Japan, Denmark and Sweden (SIDA)

Implemented by: United Nation Development Programme (UNDP) in Libya.

LIBYA ELECTORAL ASSISTANCE PROJECT

NOTES TO THE STATEMENT OF FIXED ASSETS

1) Basis of Accounting:

All assets included in the Statement of Fixed Assets were accounted for according to their historical costs, and UNDP’s Assets Management Guidelines.

2) Depreciation expense:

In year 2012; UNDP started applying IPSAS and CDR attached included fixed assets depreciation expense.

Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 81933 titled “Libya Electoral Assistance Project” for the year ended 31 December, 2012

Funded by: Spain (GPECS), Libya (HNEC), United Kingdom/Netherlands/Australia and Switzerland (LRTF), Japan, Denmark and Sweden (SIDA)

Implemented by: United Nation Development Programme (UNDP) in Libya.

3.2 List of Assets and Equipment

LEAP Project Physical Verification for the end of 2012

Statement of Assets and Equipment

as at 31 December 2012

UNDP Country Office:	Libya
Project title:	LEAP
Award ID:	00065424
Project ID:	,00081931
Period covered from inception of project:	1 January 2012 to 31 December 20102

TAG_ NUMBE R	ACQUISITION_ DATE	DESCRIPTION	Project No.	Fund	Category	LOCATION (physical)	CUSTODIAN NAME	Quantity (should always be 1)	Acquisition Cost	Crrncy
1	21/03/2012	Note book Computer	00081933	30000	IT Equipment	HNEC	Ali Asker	1	887.09	USD
2	21/03/2012	Note book Computer	00081933	30000	IT Equipment	HNEC	Ali Asker	1	887.09	USD
3	21/03/2012	Note book Computer	00081933	30000	IT Equipment	HNEC	Ali Asker	1	887.09	USD
4	21/03/2012	Note book Computer	00081933	30000	IT Equipment	HNEC	Ali Asker	1	887.09	USD
5	21/03/2012	Note book Computer	00081933	30000	IT Equipment	HNEC	Ali Asker	1	887.09	USD
6	21/03/2012	Note book Computer	00081933	30000	IT Equipment	HNEC	Ali Asker	1	887.09	USD
7	21/03/2012	Computer printer	00081933	30000	IT Equipment	HNEC	Ali Asker	1	3,629.03	USD
8	21/03/2012	Note book Computer	00081933	30000	IT Equipment	HNEC	Ali Asker	1	887.09	USD
9	21/03/2012	Note book Computer	00081933	30000	IT Equipment	HNEC	Ali Asker	1	887.09	USD
10	21/03/2012	Note book Computer	00081933	30000	IT Equipment	HNEC	Ali Asker	1	887.09	USD
11	21/03/2012	Note book Computer	00081933	30000	IT Equipment	HNEC	Ali Asker	1	887.09	USD
12	21/03/2012	Note book Computer	00081933	30000	IT Equipment	HNEC	Ali Asker	1	887.09	USD
13	21/03/2012	Note book Computer	00081933	30000	IT Equipment	HNEC	Ali Asker	1	887.09	USD
14	21/03/2012	Note book Computer	00081933	30000	IT Equipment	HNEC	Ali Asker	1	887.09	USD
15	21/03/2012	Note book Computer	00081933	30000	IT Equipment	HNEC	Ali Asker	1	887.09	USD
16	21/03/2012	Note book Computer	00081933	30000	IT Equipment	HNEC	Ali Asker	1	887.09	USD
17	21/03/2012	Note book Computer	00081933	30000	IT Equipment	HNEC	Ali Asker	1	887.09	USD
18	21/03/2012	Note book Computer	00081933	30000	IT Equipment	HNEC	Ali Asker	1	887.09	USD
19	21/03/2012	Note book Computer	00081933	30000	IT Equipment	HNEC	Ali Asker	1	887.09	USD
20	07/05/12	Table	00081933	30000	IT Equipment	HNEC	Ali Asker	1	887.09	USD
21	04/02/12	Photocopier	00081933	30000	Furniture	HNEC	Melissa Rudderham	1	1,040.00	USD
22	12/06/12	Desk Top Computer	00081933	30000	IT Equipment	HNEC	Ali Asker	1	6,932.54	USD
23	12/06/2012	Desk Top Computer	00081933	30000	IT Equipment	HNEC	Abdulgader Al Tuhami	1	1,040.00	USD
23	233	Desk Top Computer	00081933	30000	IT Equipment	HNEC	Abdulgader Al Tuhami	1	1,040.00	USD

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LEAP Project Physical Verification for the end of 2012

24	234	12/06/2012	Desk Top Computer	00081933	30000	IT Equipment	HNEC	Abdulgader Al Tuhami	1	1,040.00	USD
25	236	12/06/2012	Desk Top Computer	00081933	30000	IT Equipment	HNEC	Abdulgader Al Tuhami	1	1,040.00	USD
26	237	12/06/2012	Desk Top Computer	00081933	30000	IT Equipment	HNEC	Abdulgader Al Tuhami	1	1,040.00	USD
27	238	12/06/2012	Desk Top Computer	00081933	30000	IT Equipment	HNEC	Abdulgader Al Tuhami	1	1,040.00	USD
28	239	12/06/2012	Desk Top Computer	00081933	30000	IT Equipment	HNEC	Abdulgader Al Tuhami	1	1,040.00	USD
29	240	09/07/2012	Toyota Prado	00081933	30000	Vehicles	Palm City	LEAP staff	1	43,408.94	USD
30	242	12/06/2012	Desk Top Computer	00081933	30000	IT Equipment	HNEC	Abdulgader Al Tuhami	1	1,040.00	USD
31	243	12/06/2012	Desk Top Computer	00081933	30000	IT Equipment	HNEC	Abdulgader Al Tuhami	1	1,040.00	USD
32	244	12/06/2012	Desk Top Computer	00081933	30000	IT Equipment	HNEC	Abdulgader Al Tuhami	1	1,040.00	USD
33	245	12/06/2012	Desk Top Computer	00081933	30000	IT Equipment	HNEC	Abdulgader Al Tuhami	1	1,040.00	USD
34	246	12/06/2012	Desk Top Computer	00081933	30000	IT Equipment	HNEC	Abdulgader Al Tuhami	1	1,040.00	USD
35	250	12/06/2012	Desk Top Computer	00081933	30000	IT Equipment	HNEC	Abdulgader Al Tuhami	1	1,040.00	USD
36	251	12/06/2012	Desk Top Computer	00081933	30000	IT Equipment	HNEC	Abdulgader Al Tuhami	1	1,040.00	USD
37	252	12/06/2012	Desk Top Computer	00081933	30000	IT Equipment	HNEC	Abdulgader Al Tuhami	1	1,040.00	USD
38	253	12/06/2012	Desk Top Computer	00081933	30000	IT Equipment	HNEC	Abdulgader Al Tuhami	1	1,040.00	USD
39	254	12/06/2012	Desk Top Computer	00081933	30000	IT Equipment	HNEC	Abdulgader Al Tuhami	1	1,040.00	USD
40	255	09/07/2012	Toyota Prado	00081933	30000	Vehicles	Palm City	LEAP staff	1	43,408.94	USD
41	276	29/08/2012	HP CP5525N Color	00081933	30000	IT Equipment	UNDP	LEAP staff	1	3,160.16	USD
42	277	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	LBV- 10001	Andre Mohamed	1	505.87	USD
43	278	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	LBV- 10001	Andre Mohamed	1	505.87	USD
44	279	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	LBV- 10001	Andre Mohamed	1	505.87	USD
45	280	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	LBV- 10001	Andre Mohamed	1	505.87	USD
46	281	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	LBV- 10001	Andre Mohamed	1	505.87	USD
47	282	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	LBV- 10001	Andre Mohamed	1	505.87	USD
48	283	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	LBV- 10001	Andre Mohamed	1	505.87	USD
49	284	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	LBV- 10001	Andre Mohamed	1	505.87	USD
50	285	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	LBV- 10001	Andre Mohamed	1	505.87	USD
51	286	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	LBV- 10001	Andre Mohamed	1	505.87	USD
52	287	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	LBV- 10001	Andre Mohamed	1	505.87	USD
53	288	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	LBV- 10001	Andre Mohamed	1	505.87	USD
54	289	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	LBV- 10001	Andre Mohamed	1	505.87	USD
55	290	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	LBV- 10001	Andre Mohamed	1	505.87	USD
56	291	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	LBV-10004	Asma Abdulhafed	1	505.87	USD
57	292	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	LBV-10004	Asma Abdulhafed	1	505.87	USD
58	293	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	LBV-10004	Asma Abdulhafed	1	505.87	USD
59	294	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	LBV-10004	Asma Abdulhafed	1	505.87	USD
60	295	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	LBV-10004	Asma Abdulhafed	1	505.87	USD
61	296	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	LBV-10004	Asma Abdulhafed	1	505.87	USD
62	297	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	LBV-10004	Asma Abdulhafed	1	505.87	USD

LEAP Project Physical Verification for the end of 2012

63	298	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	LBV-10004	Asma Abdulhafed	1	505.87	USD
64	299	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	UNDP	LEAP staff	1	505.87	USD
65	300	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	UNDP	LEAP staff	1	505.87	USD
66	301	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	UNDP	LEAP staff	1	505.87	USD
67	302	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	UNDP	LEAP staff	1	505.87	USD
68	303	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	UNDP	LEAP staff	1	505.87	USD
69	304	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	UNDP	LEAP staff	1	505.87	USD
70	305	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	UNDP	LEAP staff	1	505.87	USD
71	306	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	UNDP	LEAP staff	1	505.87	USD
72	307	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	UNDP	LEAP staff	1	505.87	USD
73	308	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	UNDP	LEAP staff	1	505.87	USD
74	309	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	UNDP	LEAP staff	1	505.87	USD
75	310	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	UNDP	LEAP staff	1	505.87	USD
76	311	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	UNDP	LEAP staff	1	505.87	USD
77	312	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	UNDP	LEAP staff	1	505.87	USD
78	313	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	UNDP	LEAP staff	1	505.87	USD
79	314	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	UNDP	LEAP staff	1	505.87	USD
80	315	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	UNDP	LEAP staff	1	505.87	USD
81	316	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	UNDP	LEAP staff	1	505.87	USD
82	317	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	UNDP	LEAP staff	1	505.87	USD
83	318	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	UNDP	LEAP staff	1	505.87	USD
84	319	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	UNDP	LEAP staff	1	505.87	USD
85	320	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	UNDP	LEAP staff	1	505.87	USD
86	321	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	UNDP	LEAP staff	1	505.87	USD
87	322	25/09/2012	Blastic Vest	00081933	30000	Other / safety equi	UNDP	LEAP staff	1	505.87	USD
88	334	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	Leap stock	1	920.00	USD
89	335	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	LEAP staff	1	920.00	USD
90	336	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	Leap stock	1	920.00	USD
91	337	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	LEAP staff	1	920.00	USD
92	338	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	LEAP staff	1	920.00	USD
93	339	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	LEAP staff	1	920.00	USD
94	340	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	LEAP staff	1	920.00	USD
95	341	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	LEAP staff	1	920.00	USD
96	342	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	LEAP staff	1	920.00	USD
97	343	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	Leap stock	1	920.00	USD
98	344	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	Leap staff	1	920.00	USD
99	345	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	HNEC	Ali Altaher	1	920.00	USD
100	346	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	Leap staff	1	920.00	USD
101	347	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	Leap staff	1	920.00	USD

LEAP Project Physical Verification for the end of 2012

102	348	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	Leap staff	1	920.00	USD
103	349	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	Leap stock	1	920.00	USD
104	350	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	Leap staff	1	920.00	USD
105	351	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	Leap staff	1	920.00	USD
106	352	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	Leap staff	1	920.00	USD
107	353	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	Leap staff	1	920.00	USD
108	354	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	Leap stock	1	920.00	USD
109	355	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	Leap stock	1	920.00	USD
110	356	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	Nora Eliafi	1	920.00	USD
111	357	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	Melissa Rudderham	1	920.00	USD
112	358	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	Leap stock	1	920.00	USD
113	359	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	Martin Boben	1	920.00	USD
114	360	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	Osama Mansour	1	920.00	USD
115	361	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	Leap stock	1	920.00	USD
116	362	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	Leap stock	1	920.00	USD
117	363	09/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	Leap stock	1	920.00	USD
118	364	23/05/2012	IPAD Samsung	00081933	30000	IT Equipment	UNDP	Jaime Valley	1	920.00	USD
119	365	23/05/2012	IPAD Samsung	00081933	30000	IT Equipment	UNDP	Ahmed Hamid	1	576.00	USD
120	366	23/05/2012	IPAD Samsung	00081933	30000	IT Equipment	UNDP	Leap stock	1	576.00	USD
121	367	23/05/2012	IPAD Samsung	00081933	30000	IT Equipment	UNDP	Shuhub	1	576.00	USD
122	368	23/05/2012	IPAD Samsung	00081933	30000	IT Equipment	UNDP	Leap stock	1	576.00	USD
123	369	23/05/2012	IPAD Samsung	00081933	30000	IT Equipment	UNDP	Melissa Rudderham	1	576.00	USD
124	370	23/05/2012	IPAD Samsung	00081933	30000	IT Equipment	UNDP	Leap stock	1	576.00	USD
125	371	13/03/2012	Note book Computer	00081933	30000	IT Equipment	UNDP	Bujar Islami	1	576.00	USD
126	372	22/05/2012	Ford Car	00081933	30000	Vehicles	Palm City	Leap stock	1	1,400.00	USD
127	373	22/05/2012	Ford Car	00081933	30000	Vehicles	Palm City	LEAP staff	1	16,934.92	USD
128	374	17/09/2012	Armoured Toyota	00081933	30000	Vehicles	Palm City	LEAP staff	1	16,934.92	USD
129	375	17/09/2012	Armoured Toyota	00081933	30000	Vehicles	Palm City	LEAP staff	1	118,449.52	USD
130		22/03/2012	Armoured Toyota	00081933	30000	Vehicles	Palm City	LEAP staff	1	118,449.52	USD
131		02/04/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	LEAP staff	1	1,300.00	USD
132		20/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	LEAP staff	1	887.70	USD
133		20/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	LEAP staff	1	887.70	USD
134		20/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	LEAP staff	1	887.70	USD
135		20/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	LEAP staff	1	887.70	USD
136		20/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	LEAP staff	1	887.70	USD
137		20/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	LEAP staff	1	887.70	USD
138		20/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	LEAP staff	1	887.70	USD
139		20/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	LEAP staff	1	887.70	USD
140		20/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	LEAP staff	1	887.70	USD

LEAP Project Physical Verification for the end of 2012

141	20/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	LEAP staff	1	887.70	USD
142	20/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	LEAP staff	1	887.70	USD
143	20/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	LEAP staff	1	887.70	USD
144	20/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	LEAP staff	1	887.70	USD
145	20/05/2012	Toshiba Laptop	00081933	30000	IT Equipment	UNDP	LEAP staff	1	887.70	USD
146	10/05/2012	HP Digital Sender	00081933	30000	IT Equipment	UNDP	LEAP staff	1	5,971.33	USD
147	05/08/2012	HP PRINTER	00081933	30000	IT Equipment	UNDP	LEAP staff	1	3,220.54	USD
148	15/03/2012	HP PRINTER	00081933	30000	IT Equipment	HNEC	HNEC	1	3,582.80	USD
149	15/03/2012	HP PLOTTER	00081933	30000	IT Equipment	HNEC	HNEC	1	3,144.90	USD
150	10/05/2012	Canon photocopier	00081933	30000	IT Equipment	UNDP	LEAP staff	1	932.32	USD
151	22/05/2012	Sony video camera	00081933	30000	IT Equipment	HNEC	HNEC	1	2,348.76	USD
152	10/05/2012	Digital projector	00081933	30000	IT Equipment	UNDP	LEAP staff	1	941.88	USD
153	10/05/2012	Digital projector	00081933	30000	IT Equipment	UNDP	LEAP staff	1	941.87	USD
154	13/05/2012	DVD Duplicator	00081933	30000	IT Equipment	HNEC	HNEC	1	955.41	USD
155	20/05/2012	Satellite Phone	00081933	30000	Communication	UNDP	Leap stock	1	895.70	USD
156	20/05/2012	Satellite Phone	00081933	30000	Communication	UNDP	Leap stock	1	895.70	USD

Category	Value USD
Vehicles	357,586.76
IT equipment	117,468.96
Communication	1,791.40
Furniture	1,040.00
Other / safety equipment	23,270.02
Total Value	501,157.14


Total as per Physical Verification
Total as per IPSAS in Service Report
On Asset Transfer Form
On the Add on List
Difference PV ISR
Item in Atlas not P A Notebook comp
Item in Atlas not P Sony Vaio Laptop


501,157
445,757
19,597
38,859
(3,056)
992
2,063

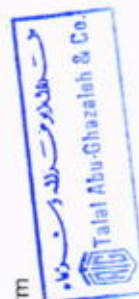
TOTAL

501,157

Signed by: 
Nora Elafi
LEAP/ Administrative Assistant
Date:

Signed by: 
Aleksandar Mihajlov
LEAP Operations Manager
Date:

Certified by: 
Tatal Abu Ghazaleh & Co.
Name of Audit Firm
Date:



4. PART IV - MANAGEMENT LETTER

6 October 2013

To Director

Office of Audit and Investigations (OAI)

United Nations Development Programme

Subject: Letter to Management on auditing Combined Delivery Report (CDR) ("the statement") of the UNDP project "Atlas Award ID: 65426".

We have performed an audit of the Combined Delivery Report (CDR) ("the statement") of the UNDP project "Atlas Award ID: 65426", "Libya Electoral Assistance Project (LEAP)", for the period from 1 January to 31 December 2012 in accordance with International Standards of Auditing (ISA) and in compliance with the UNDP rules and regulations.

In planning and performing our audit of the project, we considered LEAP's (the project) internal control structure and compliance with term and condition of the grant contract in order to determine our auditing procedures for expressing our opinion on the Combined Delivery Report (CDR) ("the statement") and not to provide assurance on the internal control structure. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statement, whether due to fraud or error.

UNDP Libya Office Management is responsible for the design, implementation and maintenance of the internal control system over the projects. To execute this obligation, the UNDP Libya office Managements is required to assess the expected risks and rewards of the policies and procedures for management control.

Our consideration of the internal control structure was for the limited purpose of expressing an opinion on the financial statements taken as a whole, and therefore would not necessary disclosing all matters that might be reportable conditions. In addition, because of inherent limitations in any internal control structure, errors or irregularities may occur and not be detected by such control structure.

Finally, we would like to express our appreciation for the courtesy extended to us by the responsible personnel in UNDP Libya office management.

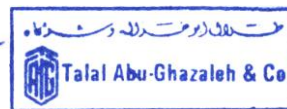
Truly yours

Talal Abu-Ghazaleh & Co.

Jamal Milhem, CPA

Executive Director

Certified Accountant License # (100/98)



MEMBER OF THE

FORUM OF FIRMS

TAGI is a full member of the Forum of Firms. The Forum conducts its business through its executive arm, the Transnational Auditors Committee (TAC), which is also a committee of the International Federation of Accountants (IFAC). www.ifac.org/forum_of_firms

Ramallah Office: Tel.: (+970) 229 88 220/ 1, Fax: (+970) 229 88 219

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مكتب رام الله: هاتف: ٢٢٩ ٨٨ ٢٢٠ / ١ ، فاكس: ٢٢٩ ٨٨ ٢١٩ (+٩٧٠)

بناية البرج الاخضر، شارع الشهيد نزيه قورة، ص ب: ١١١٠ رام الله، الضفة الغربية

Financial audit of the locally incurred costs in the “Combined Delivery Report (CDR)” of the Project ID: 81933 titled “Libya Electoral Assistance Project” for the year ended 31 December, 2012

Funded by: Spain (GPECS), Libya (HNEC), United Kingdom/Netherlands/Australia and Switzerland (LRTF), Japan, Denmark and Sweden (SIDA)

Implemented by: United Nation Development Programme (UNDP) in Libya.

4.1 Un-recorded Assets at Fixed Assets Register

Criteria:

UNDP rules and regulations related of fixed assets as indicated by the project management and person in charge of fixed assets, for more control over assets all assets must be recorded in the Fixed Assets Register.

Observation

The lists of projects’ fixed assets were not entered to Atlas (project accounting system) yet. Whereas the total Fixed Assets entered to Atlas is USD 437,007 and the total Fixed Assets reported in the project register is USD 501,157, this resulted in a difference of USD 64,150.

This difference resulted from classifying fixed assets as expenses in Atlas system. Hence, the project management is in the process of rectifying this mistake.

Priority

Medium (Important)

Recommendation

The project management should keep updated records of fixed assets in Atlas. For a better staff accountability and safe guarding of fixed assets.

Management acceptance:

☒ Yes ☐ No

Management comments and action plan:

Recommendation accepted. The Project is already rectifying the issue and all assets will be properly recorded by the end of 2013.

Auditor’s response:

To be followed in the next period.