

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



*Empowered lives.
Resilient nations.*

AUDIT OF UNDP COUNTRY OFFICE IN LEBANON
LEBANESE HOSTING COMMUNITIES
Directly Implemented Project No. 65799, Output No. 84708
Report No. 1644/Corr. 1
Issue Date: 5 August 2016

Corrigendum

Executive Summary page i, paragraph 1

Existing text

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 16 to 27 May 2016 conducted an audit of Lebanese Hosting Communities (Project No. 65799, Output No. 84708) (the Project), which is directly implemented and managed by the UNDP Country Office in Lebanon (the Office). This was the first audit of the Project.

Should read

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 16 to 27 May 2016 conducted an audit of Lebanese Hosting Communities (Project No. 65799, Output No. 84708) (the Project), which is directly implemented and managed by the UNDP Country Office in Lebanon (the Office). The last audit of the Project was conducted by OAI in 2015 and covered project expenditure from 1 January 2014 to 31 December 2014.

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



*Empowered lives.
Resilient nations.*

AUDIT

OF

UNDP LEBANON

LEBANESE HOSTING COMMUNITIES
(Directly Implemented Project No. 65799, Output No. 84708)

Report No. 1644

Issue Date: 3 August 2016

**Report on the Audit of UNDP Lebanon
Lebanese Hosting Communities (Project No. 65799, Output No. 84708)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 16 to 27 May 2016 conducted an audit of Lebanese Hosting Communities (Project No. 65799, Output No. 84708) (the Project), which is directly implemented and managed by the UNDP Country Office in Lebanon (the Office). This was the first audit of the Project.

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 Combined Delivery Report, which includes expenditure for the period from 1 January to 31 December 2015 and the accompanying Funds Utilization statement¹ as of 31 December 2015 as well as Statement of Assets. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). The audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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

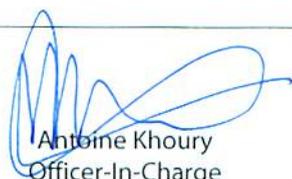
Audit results

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	
Amount (in \$ 'millions)	Opinion	Amount (in \$ 'millions)	Opinion
12.62	Unqualified	0.20	Unqualified

*Expenditures recorded in the Combined Delivery Report totaled \$13.17 million. Excluded from the audit scope were transactions that relate to expenditures not processed by the Office (\$0.14 million). Also excluded were expenditures incurred at the "responsible party" level (\$0.41 million).

The audit did not result in any recommendations.



Antoine Khoury
Officer-In-Charge
Office of Audit and Investigations

¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) depreciated fixed assets used at the project level; (c) inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.

**UNITED NATIONS DEVELOPMENT PROGRAMME
(UNDP)
AUDIT REPORT**

21 July 2016

**FINANCIAL AUDIT OF THE UNDP DIRECTLY
IMPLEMENTED (DIM) PROJECT**

Lebanese Hosting Communities

Project name:	Lebanese Hosting Communities
UNDP Country Office:	Lebanon
Atlas Project ID:	65799
Atlas Output number:	84708
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January to 31 December 2015

Table of Contents

EXECUTIVE SUMMARY	3
THE AUDIT ENGAGEMENT	4
AUDIT OPINIONS	5
STATEMENT OF EXPENDITURE	5
STATEMENT OF ASSETS AND EQUIPMENT	6
STATEMENT OF CASH POSITION	7
MANAGEMENT LETTER	8
ANNEXES	9
ANNEX 1: COMBINED DELIVERY REPORT	9
ANNEX 2: STATEMENT OF ASSETS AND EQUIPMENT	19
ANNEX 3: AUDIT FINDING PRIORITY RATINGS	20

EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of the UNDP project 'Lebanese Hosting Communities' (Project ID 65799, Output 84708) ("the Project") directly implemented by UNDP Lebanon ("the Office") for the year ended 31 December 2015. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

We have issued audit opinions as summarised in the table below and as detailed in the next section:

Statement of Expenditure	Unqualified
Statement of Fixed Assets	Unqualified
Statement of Cash Position	Not applicable

We have not raised any findings as a result of our audit.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

21 July 2016

THE AUDIT ENGAGEMENT

Audit Objectives and Scope

The objective of the financial audit was to express an opinion on the DIM project's financial statements which include:

- Expressing an opinion on whether the financial expenses incurred by the Project between 1 January and 31 December 2015 and the funds utilization as at 31 December 2015 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.
- Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the Project as at 31 December 2015. This statement must include all assets available as at 31 December 2015 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.
- 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 31 December 2015.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January and 31 December 2015. The scope of the audit did 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 Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.

AUDIT OPINIONS

Independent Auditor's Report to UNDP - Lebanese Hosting Communities

Statement of Expenditure

Unqualified Opinion

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement totalling \$13,174,460.19 ("the statement") of the UNDP project Lebanese Hosting Communities (Project ID 65799, Output 84708) for the period from 1 January to 31 December 2015. CDR expenditure totalling \$554,542.29 comprised of government expenditure of \$409,548.14 and expenditure not processed or approved by the Office of \$144,994.15 was not within the scope of our audit.

Management is responsible for the preparation of the statement for the Rehabilitation of the Lebanese Hosting Communities 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.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with 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 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 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.

Unqualified Opinion

In our opinion, the attached Combined Delivery Report (CDR) and Funds Utilization statement presents fairly, in all material respects, the expenses of \$12,619,917.90 incurred by the project Lebanese Hosting Communities for the period 1 January to 31 December 2015 in accordance with UNDP accounting policies and were i) in conformity with the approved budget; (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.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

21 July 2016

Independent Auditor's Report to UNDP - Lebanese Hosting Communities

Statement of Assets and Equipment

Unqualified Opinion

We have audited the accompanying Statement of Fixed Assets ('the statement') of the UNDP project Lebanese Hosting Communities (Project ID 65799, Output 84708) ("the Project") as at 31 December 2015.

Management is responsible for the preparation of the statement for the Project 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.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with 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.

Unqualified Opinion

In our opinion, the attached Statement of Assets presents fairly, in all material respects, the balance of inventory of the Project amounting to \$202,271.73 as at 31 December 2015 in accordance with UNDP accounting policies.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

21 July 2016

Independent Auditor's Report to UNDP - Lebanese Hosting Communities

Statement of Cash Position

We noted that the UNDP project Lebanese Hosting Communities (Project ID 65799, Output 84708) did not have a dedicated bank account for DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.

MANAGEMENT LETTER

We have not raised any findings as a result of our audit.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

21 July 2016

Annexes

Annex 1: Combined Delivery Report



Combined Delivery Report By Project

Selection Criteria :

Business Unit : LBN10
Period : Jan-Dec (2015)
Selected Project Id : 00065799
Selected Fund Code : ALL
Selected Dept. IDs : B0456
Selected Outputs : ALL

Project Id : 00065799	Early Recovery for Displaced S	Period :	Jan-Dec (2015)
Output # : 00084708	Lebanese Hosting Communities	Impl. Partner :	99999 UNDP
		Location :	UN HOUSE/AR OFFICE
		Govt Exp	UNDP Exp
		UN Agencies Exp	Total Exp

Dept: 45601 (Lebanon - Central)

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

75115 - Facilities & Admin - OH & Ind	0.00	- 26,720.59	0.00	- 26,720.59
---------------------------------------	------	-------------	------	-------------

Total for Fund 26960	0.00	- 26,720.59	0.00	- 26,720.59
-----------------------------	-------------	--------------------	-------------	--------------------

Fund : 30000 (PROGRAMME COST SHARING)

73125 - Common Services-Premises	0.00	7,731.50	0.00	7,731.50
75105 - Facilities & Admin - Implement	0.00	618.52	0.00	618.52

Total for Fund 30000	0.00	8,350.02	0.00	8,350.02
-----------------------------	-------------	-----------------	-------------	-----------------

Total for Dept : 45601	0.00	- 18,370.57	0.00	- 18,370.57
-------------------------------	-------------	--------------------	-------------	--------------------

Dept: 45603 (Lebanon - Crisis Prev & Rcvry)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	101,423.03	0.00	101,423.03
71405 - Service Contracts-Individuals	0.00	106,917.11	0.00	106,917.11
71410 - MAIP Premium SC	0.00	366.79	0.00	366.79
71415 - Contribution to Security SC	0.00	4,126.10	0.00	4,126.10
71610 - Travel Tickets-Local	0.00	279.00	0.00	279.00
71620 - Daily Subsistence Allow-Local	0.00	2,380.36	0.00	2,380.36
71635 - Travel - Other	0.00	152.00	0.00	152.00
72105 - Svc Co-Construction & Engineer	0.00	108,679.59	0.00	108,679.59
72205 - Office Machinery	0.00	387.87	0.00	387.87
72210 - Machinery and Equipment	0.00	4,477.28	0.00	4,477.28
72215 - Transporation Equipment	0.00	9,000.00	0.00	9,000.00
72220 - Furniture	0.00	4,656.44	0.00	4,656.44
72405 - Acquisition of Communic Equip	0.00	16,967.72	0.00	16,967.72
72406 - Security communication equipme	0.00	890.00	0.00	890.00
72410 - Acquisition of Audio Visual Eq	0.00	420.00	0.00	420.00
72425 - Mobile Telephone Charges	0.00	3,117.78	0.00	3,117.78
72505 - Stationery & other Office Supp	0.00	3,243.37	0.00	3,243.37
72605 - Grants to Instit & other Benef	0.00	189,438.00	0.00	189,438.00
72805 - Acquis of Computer Hardware	0.00	6,747.68	0.00	6,747.68
72815 - Inform Technology Supplies	0.00	5,653.32	0.00	5,653.32
73410 - Maint, Oper of Transport Equip	0.00	12,487.52	0.00	12,487.52
73505 - Reimb to UNDP for Supp Svcs	0.00	13,222.96	0.00	13,222.96
74210 - Printing and Publications	0.00	2,753.53	0.00	2,753.53
74215 - Promotional Materials and Dist	0.00	38.32	0.00	38.32
74220 - Translation Costs	0.00	2,674.59	0.00	2,674.59
74505 - Insurance	0.00	43.33	0.00	43.33

**Combined Delivery Report By Project**UN Development Programme
Report ID: unglcdrpPage 2 of 9
Run Time: 16-02-2016 12:02:45

Project Id : 00065799 Early Recovery for Displaced S	Period : Jan-Dec (2015)
Output # : 00084708 Lebanese Hosting Communities	Impl. Partner : 99999 UNDP
	Location : UN HOUSE/AR OFFICE

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74525 - Sundry	0.00	4,394.51	0.00	4,394.51
74705 - Port Operation	0.00	491.67	0.00	491.67
75105 - Facilities & Admin - Implement	0.00	53,780.15	0.00	53,780.15
75705 - Learning costs	0.00	33,076.45	0.00	33,076.45
75709 - Learning - training of counter	0.00	26,932.94	0.00	26,932.94
75710 - Participation of counterparts	0.00	6,812.67	0.00	6,812.67
76125 - Realized Loss	0.00	78.49	0.00	78.49
76135 - Realized Gain	0.00	- 7.99	0.00	- 7.99
Total for Fund 30000	0.00	726,102.58	0.00	726,102.58
Fund : 30079 (EUROPEAN COMMISSION)				
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	0.00	0.00
71405 - Service Contracts-Individuals	0.00	4,236.00	0.00	4,236.00
71410 - MAIP Premium SC	0.00	15.27	0.00	15.27
71415 - Contribution to Security SC	0.00	171.79	0.00	171.79
72105 - Svc Co-Construction & Engineer	0.00	3,359.55	0.00	3,359.55
72145 - Svc Co-Training and Educ Serv	0.00	30,235.96	0.00	30,235.96
72505 - Stationery & other Office Supp	0.00	5.12	0.00	5.12
73410 - Maint, Oper of Transport Equip	0.00	1,521.38	0.00	1,521.38
74210 - Printing and Publications	0.00	31.23	0.00	31.23
75105 - Facilities & Admin - Implement	0.00	3,205.37	0.00	3,205.37
75705 - Learning costs	0.00	6,214.72	0.00	6,214.72
75709 - Learning - training of counter	0.00	0.00	0.00	0.00
75710 - Participation of counterparts	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	10.07	0.00	10.07
76135 - Realized Gain	0.00	- 0.87	0.00	- 0.87
Total for Fund 30079	0.00	49,005.59	0.00	49,005.59
Total for Dept : 45603	0.00	775,108.17	0.00	775,108.17
Dept: 45606 (Lebanon - HIV/AIDS)				
Fund : 30000 (PROGRAMME COST SHARING)				
71505 - UN Volunteers-Stipend & Allow	0.00	0.00	0.00	0.00
71520 - UNV-Language Allowance	0.00	0.00	0.00	0.00
71535 - UNV-Medical Insurance	0.00	0.00	0.00	0.00
71540 - UNV-Global Charges	0.00	0.00	0.00	0.00
71541 - UNVs-Contribution to security	0.00	0.00	0.00	0.00
71550 - UNV-Resettlement Allowance	0.00	0.00	0.00	0.00
71590 - UNV Development Effectiveness	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 Dept : 45606	0.00	0.00	0.00	0.00
Dept: 45608 (Lebanon - Poverty Reduction)				



Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Page 3 of 9
Run Time: 16-02-2016 12:02:45

Project id : 00065799 Early Recovery for Displaced S	Period : Jan-Dec (2015)
Output # : 00084708 Lebanese Hosting Communities	Impl. Partner : 99999 UNDP
	Location : UN HOUSE/AR OFFICE

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Fund : 04000 (Core Programme, UNU Centre)				
72220 - Furniture	0.00	500.00	0.00	500.00
72425 - Mobile Telephone Charges	0.00	1,016.35	0.00	1,016.35
72505 - Stationery & other Office Supp	0.00	1,286.32	0.00	1,286.32
72805 - Acquis of Computer Hardware	0.00	640.00	0.00	640.00
72815 - Inform Technology Supplies	0.00	28.00	0.00	28.00
74505 - Insurance	0.00	821.76	0.00	821.76
74725 - Other L.T.S.H.	0.00	749.10	0.00	749.10
77630 - Dep Exp Owned - ITC	0.00	953.54	0.00	953.54
Total for Fund 04000	0.00	5,995.07	0.00	5,995.07
Fund : 26960 (CPR TTF-Conflict-Country S)				
33003 - IPSAS adj for Fixed Assets	0.00	- 920.26	0.00	- 920.26
71305 - Local Consult.-Sht Term-Tech	0.00	72,500.00	0.00	72,500.00
71310 - Local Consult.-Short Term-Supp	0.00	0.00	0.00	0.00
71405 - Service Contracts-Individuals	0.00	35,468.90	0.00	35,468.90
71410 - MAIP Premium SC	0.00	125.79	0.00	125.79
71415 - Contribution to Security SC	0.00	1,415.16	0.00	1,415.16
71605 - Travel Tickets-International	0.00	1,617.00	0.00	1,617.00
71610 - Travel Tickets-Local	0.00	1,180.00	0.00	1,180.00
71615 - Daily Subsistence Allow-Intl	0.00	3,560.00	0.00	3,560.00
71620 - Daily Subsistence Allow-Local	0.00	21,172.80	0.00	21,172.80
71635 - Travel - Other	0.00	856.00	0.00	856.00
72105 - Svc Co-Construction & Engineer	0.00	18,461.00	0.00	18,461.00
72210 - Machinery and Equipment	0.00	6,339.09	0.00	6,339.09
72220 - Furniture	0.00	2,290.00	0.00	2,290.00
72405 - Acquisition of Communic Equip	0.00	333.00	0.00	333.00
72425 - Mobile Telephone Charges	0.00	- 649.92	0.00	- 649.92
72515 - Print Media	0.00	2,270.00	0.00	2,270.00
72605 - Grants to Instit & other Benef	0.00	4,800.00	0.00	4,800.00
72805 - Acquis of Computer Hardware	0.00	2,495.00	0.00	2,495.00
72810 - Acquis of Computer Software	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	4,200.00	0.00	4,200.00
73205 - Premises Alternations	0.00	350.00	0.00	350.00
74110 - Audit Fees	0.00	16,683.00	0.00	16,683.00
74210 - Printing and Publications	0.00	2,370.00	0.00	2,370.00
74215 - Promotional Materials and Dist	0.00	14,090.00	0.00	14,090.00
74505 - Insurance	0.00	43.50	0.00	43.50
74705 - Port Operation	0.00	5,107.04	0.00	5,107.04
74725 - Other L.T.S.H.	0.00	1,498.20	0.00	1,498.20
75105 - Facilities & Admin - Implement	0.00	18,764.63	0.00	18,764.63
75705 - Learning costs	0.00	45,327.35	0.00	45,327.35
75709 - Learning - training of counter	0.00	520.21	0.00	520.21
77630 - Dep Exp Owned - ITC	0.00	3,339.90	0.00	3,339.90
77640 - Dep Exp Owned - F&F	0.00	303.00	0.00	303.00
Total for Fund 26960	0.00	285,910.39	0.00	285,910.39
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	82,261.29	0.00	82,261.29



Combined Delivery Report By Project

Project Id : 00065799 Early Recovery for Displaced S	Period : Jan-Dec (2015)
Output # : 00084708 Lebanese Hosting Communities	Impl. Partner : 99999 UNDP
	Location : UN HOUSE/AR OFFICE

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
61310 - Post Adjustment - IP Staff	0.00	44,006.29	0.00	44,006.29
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	27,208.28	0.00	27,208.28
62315 - Contrib. to medical, social in	0.00	280.80	0.00	280.80
62320 - Mobility, Hardship, Non-remova	0.00	14,747.05	0.00	14,747.05
62340 - Annual Leave Expense - IP	0.00	-2,073.17	0.00	-2,073.17
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	40,982.00	0.00	40,982.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,081.28	0.00	2,081.28
63515 - Security-related Costs	0.00	0.00	0.00	0.00
63530 - Contribution to EOS Benefits	0.00	4,729.02	0.00	4,729.02
63535 - Contribution to Security	0.00	5,674.84	0.00	5,674.84
63540 - Contribution to Training	0.00	1,513.26	0.00	1,513.26
63545 - Contribution to ICT	0.00	1,891.63	0.00	1,891.63
63550 - Contributions to MAIP	0.00	504.38	0.00	504.38
63555 - Contribution to UN JFA	0.00	3,783.22	0.00	3,783.22
63560 - Contributions to Appendix D	0.00	378.29	0.00	378.29
65115 - Contributions to ASHI Reserve	0.00	10,088.63	0.00	10,088.63
65135 - Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
71205 - Intl Consultants-Sht Term-Tech	0.00	18,751.67	0.00	18,751.67
71305 - Local Consult.-Sht Term-Tech	0.00	603,486.80	0.00	603,486.80
71310 - Local Consult.-Short Term-Supp	0.00	4,959.44	0.00	4,959.44
71405 - Service Contracts-Individuals	0.00	1,448,921.44	0.00	1,448,921.44
71410 - MAIP Premium SC	0.00	4,995.98	0.00	4,995.98
71415 - Contribution to Security SC	0.00	56,205.27	0.00	56,205.27
71505 - UN Volunteers-Stipend & Allow	0.00	25,253.33	0.00	25,253.33
71520 - UNV-Language Allowance	0.00	1,077.83	0.00	1,077.83
71535 - UNV-Medical Insurance	0.00	953.35	0.00	953.35
71540 - UNV-Global Charges	0.00	944.18	0.00	944.18
71541 - UNVs-Contribution to security	0.00	1,167.06	0.00	1,167.06
71550 - UNV-Resettlement Allowance	0.00	2,024.46	0.00	2,024.46
71590 - UNV Development Effectiveness	0.00	2,586.81	0.00	2,586.81
71605 - Travel Tickets-International	0.00	3,371.00	0.00	3,371.00
71610 - Travel Tickets-Local	0.00	8,311.35	0.00	8,311.35
71615 - Daily Subsistence Allow-Intl	0.00	9,409.86	0.00	9,409.86
71620 - Daily Subsistence Allow-Local	0.00	13,289.12	0.00	13,289.12
71635 - Travel - Other	0.00	5,942.97	0.00	5,942.97
72105 - Svc Co-Construction & Engineer	0.00	3,832,713.48	0.00	3,832,713.48
72120 - Svc Co-Trade and Business Serv	0.00	43,042.00	0.00	43,042.00
72165 - Svc Co-Social Svcs, Social Sci	0.00	30,560.00	0.00	30,560.00
72175 - Svc Co-Urban, Rural & Regional	0.00	0.00	0.00	0.00
72205 - Office Machinery	0.00	3,451.76	0.00	3,451.76
72210 - Machinery and Equipment	0.00	593,108.79	0.00	593,108.79
72215 - Transportation Equipment	0.00	632,970.00	0.00	632,970.00
72220 - Furniture	0.00	53,214.42	0.00	53,214.42
72305 - Agri & Forestry Products	0.00	100.00	0.00	100.00
72311 - Fuel, petroleum and other oils	0.00	115.82	0.00	115.82
72330 - Medical Products	0.00	165,238.12	0.00	165,238.12
72350 - Medical Kits	0.00	29.82	0.00	29.82
72370 - Security related goods and mat	0.00	1,735.00	0.00	1,735.00
72399 - Other Materials and Goods	0.00	339,378.45	0.00	339,378.45
72401 - Prefab structure/other buildin	0.00	7,500.00	0.00	7,500.00
72405 - Acquisition of Communic Equip	0.00	75,432.99	0.00	75,432.99
72406 - Security communication equipme	0.00	190.07	0.00	190.07
72410 - Acquisition of Audio Visual Eq	0.00	2,945.00	0.00	2,945.00
72415 - Courier Charges	0.00	208.03	0.00	208.03



Combined Delivery Report By Project

Project Id : 00065799 Early Recovery for Displaced S	Period :	Jan-Dec (2015)
Output # : 00084708 Lebanese Hosting Communities	Impl. Partner :	99999 UNDP
	Location :	UN HOUSE/AR OFFICE

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72420 - Land Telephone Charges	0.00	8,833.21	0.00	8,833.21
72425 - Mobile Telephone Charges	0.00	13,586.17	0.00	13,586.17
72435 - E-mail-Subscription	0.00	4,655.89	0.00	4,655.89
72440 - Connectivity Charges	0.00	409.71	0.00	409.71
72505 - Stationery & other Office Supp	0.00	22,293.72	0.00	22,293.72
72605 - Grants to Instit & other Benef	0.00	1,020,850.95	0.00	1,020,850.95
72705 - Hospitality-Special Events	0.00	522.67	0.00	522.67
72710 - Hospitality-Vouchered Expenses	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	16,312.67	0.00	16,312.67
72810 - Acquis of Computer Software	0.00	566.51	0.00	566.51
72815 - Inform Technology Supplies	0.00	9,402.47	0.00	9,402.47
73104 - Leased Building	0.00	5,640.00	0.00	5,640.00
73105 - Rent	0.00	65,040.00	0.00	65,040.00
73106 - Leased premises alterations	0.00	3,992.55	0.00	3,992.55
73107 - Rent - Meeting Rooms	0.00	1,351.92	0.00	1,351.92
73108 - Leased office equip and furnit	0.00	800.00	0.00	800.00
73110 - Custodial & Cleaning Services	0.00	8,078.10	0.00	8,078.10
73115 - Moving Expenses	0.00	930.30	0.00	930.30
73120 - Utilities	0.00	57,180.39	0.00	57,180.39
73125 - Common Services-Premises	0.00	83,006.13	0.00	83,006.13
73205 - Premises Alternations	0.00	3,994.40	0.00	3,994.40
73305 - Maint & Licensing of Hardware	0.00	2,900.90	0.00	2,900.90
73310 - Maint & Licencing of Software	0.00	2,250.31	0.00	2,250.31
73405 - Rental & Maint-Other Office Eq	0.00	700.87	0.00	700.87
73406 - Maintenance of Equipment	0.00	997.20	0.00	997.20
73410 - Maint, Oper of Transport Equip	0.00	45,165.08	0.00	45,165.08
73420 - Leased Vehicles	0.00	6,001.07	0.00	6,001.07
73505 - Reimb to UNDP for Supp Srvs	0.00	502,172.51	0.00	502,172.51
74205 - Audio Visual Productions	0.00	3,450.00	0.00	3,450.00
74210 - Printing and Publications	0.00	19,829.94	0.00	19,829.94
74215 - Promotional Materials and Dist	0.00	0.00	0.00	0.00
74220 - Translation Costs	0.00	215.07	0.00	215.07
74225 - Other Media Costs	0.00	5,870.00	0.00	5,870.00
74230 - Audio & Visual Equipment	0.00	1,000.00	0.00	1,000.00
74410 - Charges on Fin Completed Projs	0.00	55.32	0.00	55.32
74505 - Insurance	0.00	6,493.13	0.00	6,493.13
74525 - Sundry	0.00	821.19	0.00	821.19
74696 - PP&E Expensed Items	0.00	2,500.00	0.00	2,500.00
74710 - Land Transport	0.00	431.67	0.00	431.67
74720 - Distribution Cost	0.00	700.00	0.00	700.00
74725 - Other L.T.S.H.	0.00	4,996.08	0.00	4,996.08
75105 - Facilities & Admin - Implement	0.00	802,893.76	0.00	802,893.76
75705 - Learning costs	0.00	25,346.91	0.00	25,346.91
75709 - Learning - training of counter	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	25.16	0.00	25.16
76135 - Realized Gain	0.00	- 15.01	0.00	- 15.01
77630 - Dep Exp Owned - ITC	0.00	420.47	0.00	420.47
Total for Fund 30000	0.00	10,995,084.71	0.00	10,995,084.71
Fund : 30076 (Prog Country Cost Sharing6)				
71610 - Travel Tickets-Local	0.00	494.00	0.00	494.00
72425 - Mobile Telephone Charges	0.00	0.00	0.00	0.00



Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Page 6 of 9
Run Time: 16-02-2016 12:02:45

Project Id : 00065799 Early Recovery for Displaced S		Period : Jan-Dec (2015)		
Output # : 00084708 Lebanese Hosting Communities		Impl. Partner : 99999 UNDP		
		Location : UN HOUSE/AR OFFICE		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72440 - Connectivity Charges	0.00	430.00	0.00	430.00
72805 - Acquis of Computer Hardware	0.00	1,959.00	0.00	1,959.00
72810 - Acquis of Computer Software	0.00	170.00	0.00	170.00
74210 - Printing and Publications	0.00	215.04	0.00	215.04
75105 - Facilities & Admin - Implement	0.00	176.06	0.00	176.06
77630 - Dep Exp Owned - ITC	0.00	253.13	0.00	253.13
Total for Fund 30076	0.00	3,697.23	0.00	3,697.23
Fund : 30079 (EUROPEAN COMMISSION)				
71305 - Local Consult.-Sht Term-Tech	0.00	42,629.58	0.00	42,629.58
71405 - Service Contracts-Individuals	0.00	29,204.15	0.00	29,204.15
71410 - MAIP Premium SC	0.00	94.49	0.00	94.49
71415 - Contribution to Security SC	0.00	1,063.04	0.00	1,063.04
72105 - Svc Co-Construction & Engineer	0.00	208,746.05	0.00	208,746.05
72210 - Machinery and Equipment	0.00	80,857.00	0.00	80,857.00
72405 - Acquisition of Communic Equip	0.00	21,945.00	0.00	21,945.00
72425 - Mobile Telephone Charges	0.00	1,565.00	0.00	1,565.00
72505 - Stationery & other Office Supp	0.00	287.37	0.00	287.37
72605 - Grants to Instit & other Benef	0.00	27,274.00	0.00	27,274.00
72810 - Acquis of Computer Software	0.00	585.00	0.00	585.00
73505 - Reimb to UNDP for Supp Srvs	0.00	30,000.00	0.00	30,000.00
74225 - Other Media Costs	0.00	370.00	0.00	370.00
75105 - Facilities & Admin - Implement	0.00	31,123.45	0.00	31,123.45
76110 - Foreign Exch Translation Loss	0.00	0.64	0.00	0.64
76135 - Realized Gain	0.00	-3.63	0.00	-3.63
Total for Fund 30079	0.00	475,741.14	0.00	475,741.14
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
71305 - Local Consult.-Sht Term-Tech	35,463.25	14,200.00	0.00	49,663.25
71310 - Local Consult.-Short Term-Supp	55,745.81	0.00	0.00	55,745.81
71405 - Service Contracts-Individuals	55,151.84	29,261.14	0.00	84,412.98
71410 - MAIP Premium SC	0.00	97.96	0.00	97.96
71415 - Contribution to Security SC	0.00	1,102.06	0.00	1,102.06
71505 - UN Volunteers-Stipend & Allow	0.00	3,072.03	0.00	3,072.03
71520 - UNV-Language Allowance	0.00	150.00	0.00	150.00
71535 - UNV-Medical Insurance	0.00	431.75	0.00	431.75
71540 - UNV-Global Charges	0.00	92.87	0.00	92.87
71541 - UNVs-Contribution to security	0.00	132.84	0.00	132.84
71550 - UNV-Resettlement Allowance	0.00	246.00	0.00	246.00
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	105.98	0.00	105.98
71590 - UNV Development Effectiveness	0.00	360.00	0.00	360.00
71620 - Daily Subsistence Allow-Local	0.00	1,080.00	0.00	1,080.00
71635 - Travel - Other	7,772.09	0.00	0.00	7,772.09
72105 - Svc Co-Construction & Engineer	0.00	213,407.53	0.00	213,407.53
72145 - Svc Co-Training and Educ Serv	0.00	2,795.00	0.00	2,795.00
72210 - Machinery and Equipment	0.00	26,275.00	0.00	26,275.00
72220 - Furniture	0.00	1,578.75	0.00	1,578.75
72350 - Medical Kits	0.00	510.00	0.00	510.00
72399 - Other Materials and Goods	0.00	39,040.00	0.00	39,040.00
72405 - Acquisition of Communic Equip	0.00	10,781.00	0.00	10,781.00



Combined Delivery Report By Project

Project Id : 00065799 Early Recovery for Displaced S	Period : Jan-Dec (2015)
Output # : 00084708 Lebanese Hosting Communities	Impl. Partner : 99999 UNDP
	Location : UN HOUSE/AR OFFICE

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72505 - Stationery & other Office Supp	24,580.12	1,979.86	0.00	26,559.98
72605 - Grants to Instit & other Benef	213,407.53	- 170,874.53	0.00	42,533.00
73505 - Reimb to UNDP for Supp Svcs	0.00	2,403.16	0.00	2,403.16
74205 - Audio Visual Productions	4,822.50	13,000.00	0.00	17,822.50
74210 - Printing and Publications	0.00	963.70	0.00	963.70
74220 - Translation Costs	0.00	1,184.00	0.00	1,184.00
75105 - Facilities & Admin - Implement	0.00	48,244.01	0.00	48,244.01
75705 - Learning costs	12,605.00	0.00	0.00	12,605.00
77630 - Dep Exp Owned - ITC	0.00	125.80	0.00	125.80
Total for Fund 32045	409,548.14	241,745.91	0.00	651,294.05
Total for Dept : 45608	409,548.14	12,008,174.45	0.00	12,417,722.59
Total for Output : 00084708	409,548.14	12,764,912.05	0.00	13,174,460.19
Project Total :	409,548.14	12,764,912.05	0.00	13,174,460.19

Partner
Moore Stephens
LLP

21/07/2016

MOORE STEPHENS

Signed By :  Date : 24/2/2016

Signed By :  Date : Feb. 24, 2016



Combined Delivery Report By Project

Selection Criteria :

Business Unit : LBN10
Period : Jan-Dec (2015)
Selected Project Id : 00065799
Selected Fund Code : ALL
Selected Dept. IDs : B0456
Selected Outputs : ALL

Project Id : ALL	Period : Jan-Dec (2015)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
45601 - Lebanon - Central	0.00	- 18,370.57	0.00	- 18,370.57
45603 - Lebanon - Crisis Prev & Rcvry	0.00	775,108.17	0.00	775,108.17
45606 - Lebanon - HIV/AIDS	0.00	0.00	0.00	0.00
45608 - Lebanon - Poverty Reduction	409,548.14	12,008,174.45	0.00	12,417,722.59



Funds Utilization

Selection Criteria :

Business Unit : LBN10
Period : Jan-Dec (2015)
Selected Project Id : 00065799
Selected Fund Code : ALL
Selected Dept. IDs : B0456
Selected Outputs : ALL

Project/Award: 00065799 Early Recovery for Displaced S

Period : As at Dec 31, 2015

Output #	00084708	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			190,381.66
Inventory			0.00
Prepayments			0.00
Commitments			0.00

Annex 2: Statement of Assets and Equipment

INVENTORY OF NON-EXPENDABLE EQUIPMENT

PURCHASED AGAINST UNDP PROJECT UNIT VALUE 1,500 USD AND ABOVE FOR ATTRACTIVE ITEMS

As at: Dec.31.2015

Project Title: LHSP #84708

Operating Unit	Project ID	Fund Code	Department Code	Imp/ Agency	Donor
LBN	000084708	30000	45608	001981	UNHCR
LBN	000084708	26960	45608	001981	ECUADOR
LBN	000084708	30076	45608	001981	UNDP 888
LBN	000084708	04000	45608	001981	UNDP TRAC
LBN	000084708	30000	45608	001981	DANIDA
LBN	000084708	30000	45608	001981	KFW
LBN	000084708	30000	45608	001981	DFID
LBN	000084708	30000	45608	001981	Italy

Executing Agency:

Description and model	Serial number	Profile ID	Tag number (Project)	Asset ID (Alias)	Purchase Order number	Acquisition date	Acquisition cost (USD)	Custodian Name	Physical Location	Fund Code
MANCY Toshiba S-2935-P300 pro business series super slim laptop-3ru gen intel core, 13.3", 128 GB	500229784	Electrical equipment and computers		000000001369		22/10/2013	1,530.00	Najjaa Tamim	LBNAAB100	UNHCR
POSE - Toshiba Z935-ST40N5 S14005	9C127376H	Electrical equipment and computers		000000001370		29/10/2013	1,880.00	Najjaa Tamim	LBNAAB100	UNHCR
Adib Nakmee-Toshiba Z935-S14005	80172683H	electrical equipment and computers		000000001372		29/10/2013	1,880.00	ragheed Asst - Layloq elien to Adib B. Ragheed	MOSA	UNHCR
Husein Nawallah Sony Vaio - SVT 13128CX Core I7-351U, 1.96GHZ, 256GB, SSD8G, 13.3", touch screen, LED backlight, 4000HDMI, Webcam, Win8 Silver	27545991 3002584	Electrical equipment and computers		000000001385	12210	4/4/2014	1,930.00	Husein Nawallah	South office	ecuador
Nervin Dandachy Sony Vaio - SVT 13128CX Core I7-351U, 1.96GHZ, 256GB, SSD8G, 13.3", touch screen, LED backlight, 4000HDMI, Webcam, Win8 Silver	27545991 3002584	Electrical equipment and computers		000000001386	12348	24/3/2014	1,930.00	Najjaa Tamim	LBNAAB100	888
LULANA Sony Vaio SVT 13128CX Core I7-351U, 1.96GHZ, 256GB, SSD8G, 13.3", touch screen, LED backlight, 4000HDMI, Webcam, Win8 Silver	27545991 3001580	Electrical equipment and computers		000000001392	12236	24/3/2014	1,930.00	Najjaa Tamim	LBNAAB100	888
Majjaa Sony Vaio -SVT 13128CX Core I7-351U, 1.96GHZ, 256GB, SSD8G, 13.3", touch screen, LED backlight, 4000HDMI, Webcam, Win8 Silver	27545991 3000721	Electrical equipment and computers		000000001393	12210	24/3/2014	1,930.00	Najjaa Tamim	LBNAAB100	ecuador
MARINA Toshiba S-2935-Abellah Toshiba	20117871H	Electrical equipment and computers		000000001396	0000012107	10/2/2014	1,954.55	Najjaa Tamim	LBNAAB100	888
Abellah Toshiba	20053278H	Electrical equipment and computers		000000001401	12435	2/5/2014	1,800.00	Najjaa Tamim	LBNAAB100	ecuador
Dees & DIBAWERS refer to work sheet		Furniture and fixtures		000000001403	0000012572	9/6/2014	4,545.00	Najjaa Tamim	LBNAAB100	ecuador
MOUNA Toshiba S-2935-	70056019H	Electrical equipment and computers		000000001404	0000013333	26/6/2014	1,800.00	Najjaa Tamim	LBNAAB100	ecuador

Item Description	Quantity	Unit Price	Total Value	Country	Location	Date	Invoice No.	Invoice Date	Invoice Value
HP PATROL TOSHIBA Z30 - 15.3 inch display, Intel Core i7, 256 GB SSD+High Speed Port Replicator III (PA521, BV, 4 PRP)	1	1,775.00	1,775.00	Ecuador	LBNAAB100	14/10/2014	0000012944	14/10/2014	1,775.00
HP HP1100, 24" CORNIA Stand for parallel, 24"	1	1,510.00	1,510.00	Italy	LBNAAB100	10/10/2014	0000011989	10/10/2014	1,510.00
HEBA MAC BOOK PRO	1	4,190.00	4,190.00	TRAC	LBNAAB100	10/12/2014	0000013383	10/12/2014	4,190.00
MOSA adonia TOSHIBA U20T-A1301 - INTEL CORE I5	1	1,900.00	1,900.00	UNHCR	Badkro office	27/12/2014	0000013540	27/12/2014	1,900.00
Rena Swiften Mac Book A Cameras	1	4,126.00	4,126.00	UNDP Trac	LBNAAB100	3/12/2015	0000012876	3/12/2015	4,126.00
Micro Pispahit TOSHIBA Portege Z30-A123 Laptop	1	2,700.00	2,700.00	UNDP 888	LBNAAB100	4/27/2015	0000014188	4/27/2015	2,700.00
Notebook computer MH Kasardjan	1	1,800.00	1,800.00	Danida	Italy	9/10/2015	0000014774	9/10/2015	1,800.00
Photocopier M. Hameeh Office	1	1,806.00	1,806.00	DFID	LBNAAB100	1 dec 2015	FO15440	1 dec 2015	1,806.00
Conference meeting room table M. Hameeh Office	1	5,350.00	5,350.00	DFID	ME Hamleeh Office	11 Nov 2015	PO 15308	11 Nov 2015	5,350.00
Nissan PATROL 4.8 GRX AT Model CD 289723	1	2,150.00	2,150.00	DFID	ME Hamleeh Office	11 Nov 2015	PO 15258	11 Nov 2015	2,150.00
Nissan PATROL 4.8 GRX AT Model CD 289721	1	24,165.93	24,165.93	KFW	Hussein Nasrallah		GP600196-1		24,165.93
Nissan PATROL 4.8 GRX AT Model CD 289722	1	24,165.93	24,165.93	KFW	Berhan Office		GP600196-1		24,165.93
Nissan PATROL 4.8 GRX AT Model CD 289729	1	24,165.93	24,165.93	ecuador	South office		GP600196-1		24,165.93
Nissan PATROL 4.8 GRX AT Model CD 289729	1	24,165.93	24,165.93	ecuador	North Office		GP600196-1		24,165.93
Nissan PATROL 4.8 GRX AT Model CD 289723	1	24,165.93	24,165.93	Danida	LBNAAB100		GP600196-1		24,165.93
ANotebook computers Naha Sweden	1	3,800.00	3,800.00	TRAC	Mount Lebanon	5/2/2014	12435	5/2/2014	3,800.00
PHOTOCOPY RICOH1600 - Transfer of Asset from MFG	1	2,349.60	2,349.60	Ecuador	LBNAAB100	12/2/2008	00000001501	12/2/2008	2,349.60
32GB RAM, 17" VGA up to 1024	1	2,650.00	2,650.00	UNHCR	Arab/African International Bank Building 5th Floor	18 Nov 2013		18 Nov 2013	2,650.00
TOTAL (USD)			\$202,271.73						

The physical verification of the items was done by:
Name: Mr. Assaad Kaya
Title: Facilities and Bldg. Management Supervisor, UNDP Country Office

Approved by:

Name: Marina LOGIUDICE
Title: ARTGOLD CTA

Name: Ragheed Assi
Title: Programme Manager

Signature:
Date:

Signature:
Date:

Signature:
Date:

21 July 2016

Partner
Moore Stephens
LLP

(Signature)
31-10-2015

(Signature)
31-10-2015

(Signature)
31/10/15

Annex 3: Audit finding priority ratings

The following categories of priorities are used:

- | | |
|---------------------------|---|
| High (Critical) | Action is considered imperative to ensure that UNDP is not exposed to high risks. Failure to take action could result in major consequences and issues. |
| Medium (Important) | Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences. |
| Low | Action is considered desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the Auditors directly with the Office management, during the exit meeting and through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in the audit report. |