

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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Resilient nations.*

AUDIT

OF

UNDP LEBANON

**EARLY RECOVERY OF DISPLACED SYRIANS,
LEBANESE HOSTING COMMUNITITES
(Directly Implemented Project No. 65799, Output No. 84708)**

Report No. 1795

Issue Date: 10 August 2017

**Report on the Audit of UNDP Lebanon
Early Recovery for Displaced Syrians, 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 22 May to 2 June 2017, conducted an audit of Early Recovery of Displaced Syrians, 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 2016 and covered project expenditure from 1 January to 31 December 2015.

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 2016 and the accompanying Funds Utilization statement¹ as of 31 December 2016 as well as Statement of Assets as of 31 December 2016. The audit did not include 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 \$ '000)	Opinion	Amount (in \$ '000)	Opinion
29,946	Unqualified	253	Unqualified

*Expenditures recorded in the Combined Delivery Report were \$29,969,997. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UNDP offices outside of the country (\$23,575).

The audit did not result in any recommendations.

The previous audit (Report No. 1644, issued on 3 August 2016) did not result in any recommendations.

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.

Management comments and action plan

Management comments and/or additional information provided have been incorporated into the report, where appropriate.

A handwritten signature in blue ink is enclosed in a rectangular box. The signature appears to be 'H. Ostveiten'.

Helge S. Ostveiten
Director
Office of Audit and Investigations

**UNITED NATIONS DEVELOPMENT PROGRAMME
(UNDP)**

AUDIT REPORT

1 August 2017

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

LEBANESE HOSTING COMMUNITIES

UNDP Country Office:	Lebanon
Atlas Project ID:	65799
Atlas Output ID:	84708
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January to 31 December 2016

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EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of 'Lebanese Hosting Communities' (Project ID 65799 and Output 84708) ("the project"), directly implemented by UNDP Lebanon ("the office") for the year ended 31 December 2016. 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	Unmodified
Statement of Assets and Equipment	Unmodified
Statement of Cash Position	Not applicable

As a result of our audit, we have raised no audit findings.

The project was audited in the prior year. No audit recommendations were raised.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

1 August 2017

MOORE STEPHENS

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 2016 and the funds utilization as at 31 December 2016 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 UNDP project as at 31 December 2016. This statement must include all assets available as at 31 December 2016 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 2016. 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.

The Financial Audit will be conducted in accordance with the International Standards of Auditing (ISA), the 700 series.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January and 31 December 2016. 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 (The CDR and the Funds Utilization Statement)

To the Director of the Office and Audit and Investigations, United Nations Development Programme

Unmodified Opinion

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement totalling \$ 29,969,996.80 ("the statement") of the UNDP project 65799 and output ID 84708 'Lebanese Hosting Communities' for the period from 1 January to 31 December 2016.

The CDR expenditure totalling \$ 29,969,996.80 is comprised of expenditure directly incurred by the UNDP Country Office in Lebanon for an amount of \$ 29,946,422.22 and expenditure incurred by entities other than the UNDP Country Office in Lebanon for an amount of \$ 23,574.58. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Lebanon of \$ 29,946,422.22.

In our opinion, the attached Combined Delivery Report (CDR) and Funds Utilization statement presents fairly, in all material respects, the expenses of \$ 29,946,422.22 directly incurred by the UNDP Country Office in Lebanon and charged to the project 65799 and output 84708 'Lebanese Hosting Communities' for the period 1 January to 31 December 2016 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities for the audit of the CDR and the Funds Utilization statement section of this report.

We are independent of UNDP in accordance with the IESBA Code of Ethics for Professional Accountants. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

UNDP project management is responsible for the preparation of the CDR and the Funds Utilization statement and other financial records for the project's activities and for such internal control as management determines is necessary to enable the preparation of the Statement to be free from material misstatement, whether due to fraud or error.

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilization statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that

is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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.

We communicate with UNDP project management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

1 August 2017

MOORE STEPHENS

Independent Auditor's Report to UNDP – Lebanese Hosting Communities

Statement of Fixed Assets

To the Director of the Office and Audit and Investigations, United Nations Development Programme

Unmodified Opinion

We have audited the accompanying statement of fixed assets ('the statement') of the UNDP project 65799 and output ID 84708 'Lebanese Hosting Communities' as at 31 December 2016.

In our opinion, the attached statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP project 'Lebanese Hosting Communities' amounting to \$ 252,873.69 as at 31 December 2016 in accordance with UNDP accounting policies set out in the note to the statement.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities for the audit of the statement of fixed assets' section of this report.

We are independent of UNDP in accordance with the IESBA Code of Ethics for Professional Accountants. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

Management is responsible for the preparation of the statement of fixed assets of the project, and for such internal control as management determines is necessary to enable the preparation of a statement of fixed assets that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the Statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.

We communicate with UNDP project management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

1 August 2017

MOORE STEPHENS

Independent Auditor's Report to UNDP – Lebanese Hosting Communities

Statement of Cash Position

We noted that the UNDP output 'Lebanese Hosting Communities' 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

As a result of our audit, we have raised no audit findings.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

1 August 2017

MOORE STEPHENS

Annexes

Annex 1: Combined Delivery Report



Selection Criteria :

Business Unit : LBN10
Period : Jan-Dec (2016)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0456
Selected Outputs : 00084708

Project Id : 00086799 Early Recovery for Displaced S	Period : Jan-Dec (2016)
Output # : 00084708 Lebanese Hosting Communities	Impl. Partner : 99999 UNDP
	Location : Lebanon

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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Dept: 45601 (Lebanon - Central)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult-Sht Term-Tech	0.00	0.00	0.00	0.00
71360 - Local Consult-Security	0.00	0.00	0.00	0.00
72401 - Prefab structure/other buildin	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 : 45601	0.00	0.00	0.00	0.00
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Dept: 45603 (Lebanon - Crisis Prev & Rcvry)

Fund : 30000 (PROGRAMME COST SHARING)

64396 - Direct Project Cost-Staff	0.00	4,103.32	0.00	4,103.32
71305 - Local Consult-Sht Term-Tech	0.00	74,221.00	0.00	74,221.00
71360 - Local Consult-Security	0.00	1,901.33	0.00	1,901.33
71405 - Service Contracts-Individuals	0.00	48,557.35	0.00	48,557.35
71410 - MAIP Premium SC	0.00	102.04	0.00	102.04
71415 - Contribution to Security SC	0.00	1,734.85	0.00	1,734.85
72205 - Office Machinery	0.00	5,478.91	0.00	5,478.91
72210 - Machinery and Equipment	0.00	8,508.13	0.00	8,508.13
72215 - Transportation Equipment	0.00	13,149.60	0.00	13,149.60
72220 - Furniture	0.00	22,623.00	0.00	22,623.00
72399 - Other Materials and Goods	0.00	4,388.98	0.00	4,388.98
72405 - Acquisition of Communic Equip	0.00	22,150.63	0.00	22,150.63
72410 - Acquisition of Audio Visual Eq	0.00	270.00	0.00	270.00
72425 - Mobile Telephone Charges	0.00	1,046.80	0.00	1,046.80
72440 - Connectivity Charges	0.00	912.15	0.00	912.15
72505 - Stationery & other Office Supp	0.00	951.40	0.00	951.40
72605 - Grants to Instit & other Benef	0.00	32,900.14	0.00	32,900.14
72805 - Acquis of Computer Hardware	0.00	99.60	0.00	99.60
72815 - Inform Technology Supplies	0.00	8,228.51	0.00	8,228.51
73105 - Rent	0.00	8,845.74	0.00	8,845.74
73410 - Maint, Oper of Transport Equip	0.00	5,142.63	0.00	5,142.63
74210 - Printing and Publications	0.00	2,032.75	0.00	2,032.75
74220 - Translation Costs	0.00	205.12	0.00	205.12
74525 - Sundry	0.00	391.75	0.00	391.75
74598 - Direct Project Costs - GOE	0.00	1,758.56	0.00	1,758.56
74720 - Distribution Cost	0.00	175.00	0.00	175.00
75105 - Facilities & Admin - Implement	0.00	23,935.16	0.00	23,935.16
75705 - Learning costs	0.00	60.00	0.00	60.00
75709 - Learning - training of counter	0.00	25,074.02	0.00	25,074.02
75710 - Participation of counterparts	0.00	4,176.20	0.00	4,176.20



Project Id : 00085799 Early Recovery for Displaced S		Period : Jan-Dec (2019)		
Output # : 00084708 Lebanese Hosting Communities		Impl. Partner : 99999 UNDP		
		Location : Lebanon		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
76110 - Foreign Exch Translation Loss	0.00	0.65	0.00	0.65
76125 - Realized Loss	0.00	1.32	0.00	1.32
76135 - Realized Gain	0.00	-2.05	0.00	-2.05
Total for Fund 30000	0.00	323,124.59	0.00	323,124.59
Total for Dept : 45603	0.00	323,124.59	0.00	323,124.59
Dept: 45608 (Lebanon - Poverty Reduction)				
Fund : 04000 (Core Programme, UNU Centre)				
72215 - Transporation Equipment	0.00	0.00	0.00	0.00
77630 - Dep Exp Owned - ITC	0.00	1,039.50	0.00	1,039.50
77660 - Dep Exp Owned -Vehicle	0.00	2,287.98	0.00	2,287.98
Total for Fund 04000	0.00	3,327.48	0.00	3,327.48
Fund : 26960 (CPR TTF-Conflict-Country S)				
71405 - Service Contracts-Individuals	0.00	33,454.28	0.00	33,454.28
71410 - MAIP Premium SC	0.00	76.00	0.00	76.00
71415 - Contribution to Security SC	0.00	1,291.98	0.00	1,291.98
72215 - Transporation Equipment	0.00	-3,813.32	0.00	-3,813.32
72220 - Furniture	0.00	4,700.25	0.00	4,700.25
72350 - Medical Kits	0.00	1,908.00	0.00	1,908.00
72399 - Other Materials and Goods	0.00	15,250.00	0.00	15,250.00
72405 - Acquisition of Communic Equip	0.00	25,770.00	0.00	25,770.00
72425 - Mobile Telephone Charges	0.00	1,425.90	0.00	1,425.90
72505 - Stationery & other Office Supp	0.00	2,849.02	0.00	2,849.02
73410 - Maint, Oper of Transport Equip	0.00	1,820.61	0.00	1,820.61
74910 - Gain/Loss Disposal Fixed Asset	0.00	489.50	0.00	489.50
75105 - Facilities & Admin - Implement	0.00	7,334.45	0.00	7,334.45
75705 - Learning costs	0.00	409.09	0.00	409.09
77305 - Salaries - IP Staff-TA	0.00	3,983.58	0.00	3,983.58
77310 - Post Adjustment - IP Staff-TA	0.00	2,071.46	0.00	2,071.46
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	67.57	0.00	67.57
77320 - Assg hardship & mob allow-TA	0.00	484.17	0.00	484.17
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	417.59	0.00	417.59
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	1,269.81	0.00	1,269.81
77385 - Contribution to Security	0.00	257.34	0.00	257.34
77386 - Contribution to ICT TA	0.00	90.83	0.00	90.83
77395 - MAIP Premium TA/IP	0.00	15.14	0.00	15.14
77396 - PAYROLL MGT COST RECOVERY	0.00	64.38	0.00	64.38
77397 - Appendix D TA/IP	0.00	15.14	0.00	15.14
77630 - Dep Exp Owned - ITC	0.00	2,783.10	0.00	2,783.10
77640 - Dep Exp Owned - F&F	0.00	0.00	0.00	0.00
77660 - Dep Exp Owned -Vehicle	0.00	7,626.60	0.00	7,626.60
Total for Fund 26960	0.00	112,112.47	0.00	112,112.47
Fund : 30000 (PROGRAMME COST SHARING)				



Project Id : 00065789 Early Recovery for Displaced S		Period :	Jan-Dec (2016)	
Output # : 00084708 Lebanese Hosting Communities		Impl. Partner :	99999 UNDP	
		Location :	Lebanon	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
61305 - Salaries - IP Staff	0.00	67,256.77	0.00	67,256.77
61310 - Post Adjustment - IP Staff	0.00	34,973.50	0.00	34,973.50
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	22,643.89	0.00	22,643.89
62315 - Contrib. to medical, social in	0.00	228.78	0.00	228.78
62320 - Mobility, Hardship, Non-remova	0.00	12,597.18	0.00	12,597.18
62340 - Annual Leave Expense - IP	0.00	- 74.49	0.00	- 74.49
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	3,250.28	0.00	3,250.28
63335 - Home Leave Trvl & Allow-IP Stf	0.00	885.66	0.00	885.66
63360 - Medical Exams(Incl Pre-empl)	0.00	291.30	0.00	291.30
63515 - Security-related Costs	0.00	0.00	0.00	0.00
63530 - Contribution to EOS Benefits	0.00	3,833.64	0.00	3,833.64
63535 - Contribution to Security	0.00	4,380.81	0.00	4,380.81
63540 - Contribution to Training	0.00	1,226.75	0.00	1,226.75
63545 - Contribution to ICT	0.00	1,533.47	0.00	1,533.47
63550 - Contributions to MAIP	0.00	255.58	0.00	255.58
63555 - Contribution to UN JFA	0.00	3,322.48	0.00	3,322.48
63560 - Contributions to Appendix D	0.00	255.58	0.00	255.58
64308 - Appointments-Lump Sum	0.00	6,402.84	0.00	6,402.84
64398 - Direct Project Cost-Staff	0.00	147,349.58	0.00	147,349.58
65115 - Contributions to ASHI Reserve	0.00	8,178.39	0.00	8,178.39
65135 - Payroll Mgt Cost Recovery ATLA	0.00	619.01	0.00	619.01
71205 - Intl Consultants-Sht Term-Tech	0.00	111,300.00	0.00	111,300.00
71211 - Intl Consult Security Charge	0.00	3,502.00	0.00	3,502.00
71215 - IICA Partner personnel	0.00	94.13	0.00	94.13
71305 - Local Consult.-Sht Term-Tech	0.00	1,280,804.54	0.00	1,280,804.54
71310 - Local Consult.-Short Term-Supp	0.00	5,258.13	0.00	5,258.13
71360 - Local Consult-Security	0.00	13,299.48	0.00	13,299.48
71405 - Service Contracts-Individuals	0.00	2,135,824.79	0.00	2,135,824.79
71410 - MAIP Premium SC	0.00	4,588.88	0.00	4,588.88
71415 - Contribution to Security SC	0.00	78,006.69	0.00	78,006.69
71505 - UN Volunteers-Stipend & Allow	0.00	109,960.38	0.00	109,960.38
71520 - UNV-Language Allowance	0.00	4,331.31	0.00	4,331.31
71535 - UNV-Medical Insurance	0.00	3,941.71	0.00	3,941.71
71540 - UNV-Global Charges	0.00	4,503.20	0.00	4,503.20
71541 - UNVs-Contribution to security	0.00	4,816.88	0.00	4,816.88
71550 - UNV-Resettlement Allowance	0.00	8,866.66	0.00	8,866.66
71590 - UNV Development Effectiveness	0.00	13,859.95	0.00	13,859.95
71605 - Travel Tickets-International	0.00	2,953.00	0.00	2,953.00
71610 - Travel Tickets-Local	0.00	- 1,094.00	0.00	- 1,094.00
71615 - Daily Subsistence Allow-Intl	0.00	3,064.00	0.00	3,064.00
71620 - Daily Subsistence Allow-Local	0.00	208,275.68	0.00	208,275.68
71625 - Daily Subsist Allow-Mtg Partic	0.00	656.00	0.00	656.00
71635 - Travel - Other	0.00	2,810.09	0.00	2,810.09
71810 - Contractual Svcs-indiv ImpPtnr	0.00	12,898.37	0.00	12,898.37
72105 - Svc Co-Construction & Engineer	0.00	9,793,242.04	0.00	9,793,242.04
72110 - Svc Co-Agricultural Management	0.00	478,256.13	0.00	478,256.13
72130 - Svc Co-Transportation Services	0.00	636.36	0.00	636.36
72140 - Svc Co-Information Technology	0.00	780.00	0.00	780.00
72145 - Svc Co-Training and Educ Serv	0.00	96,545.00	0.00	96,545.00
72160 - Svc Co-Education & Health Serv	0.00	31,393.38	0.00	31,393.38
72165 - Svc Co-Social Svcs, Social Sci	0.00	5,036.33	0.00	5,036.33
72205 - Office Machinery	0.00	6,703.99	0.00	6,703.99
72210 - Machinery and Equipment	0.00	1,937,054.78	0.00	1,937,054.78
72215 - Transportation Equipment	0.00	4,545,606.91	0.00	4,545,606.91



Project Id : 00085799 Early Recovery for Displaced S		Period :	Jan-Dec (2016)	
Output # : 00084708 Lebanese Hosting Communities		Impl. Partner :	99999 UNDP	
		Location :	Lebanon	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72220 - Furniture	0.00	589,991.00	0.00	589,991.00
72305 - Agri & Forestry Products	0.00	5,945.00	0.00	5,945.00
72310 - Minerals, Mining & Metal Prdcts	0.00	1,039.00	0.00	1,039.00
72311 - Fuel, petroleum and other oils	0.00	753.27	0.00	753.27
72330 - Medical Products	0.00	3,690.00	0.00	3,690.00
72350 - Medical Kits	0.00	5,318.10	0.00	5,318.10
72370 - Security related goods and mat	0.00	7,436.05	0.00	7,436.05
72399 - Other Materials and Goods	0.00	432,929.93	0.00	432,929.93
72401 - Prefab structure/other buildin	0.00	391,362.95	0.00	391,362.95
72402 - Building Maintenance	0.00	4,877.15	0.00	4,877.15
72405 - Acquisition of Communic Equip	0.00	931,437.90	0.00	931,437.90
72410 - Acquisition of Audio Visual Eq	0.00	1,284.50	0.00	1,284.50
72415 - Courier Charges	0.00	197.34	0.00	197.34
72420 - Land Telephone Charges	0.00	11,920.93	0.00	11,920.93
72425 - Mobile Telephone Charges	0.00	20,086.51	0.00	20,086.51
72430 - Postage and Pouch	0.00	66.07	0.00	66.07
72435 - E-mail-Subscription	0.00	14,321.54	0.00	14,321.54
72440 - Connectivity Charges	0.00	4,125.20	0.00	4,125.20
72445 - Common Services-Communications	0.00	33.02	0.00	33.02
72505 - Stationery & other Office Supp	0.00	23,457.88	0.00	23,457.88
72510 - Publications	0.00	430.00	0.00	430.00
72515 - Print Media	0.00	59.95	0.00	59.95
72605 - Grants to Instit & other Benef	0.00	2,507,032.85	0.00	2,507,032.85
72610 - Micro Capital Grants-Credit	0.00	0.00	0.00	0.00
72705 - Hospitality-Special Events	0.00	0.00	0.00	0.00
72710 - Hospitality-Vouchered Expenses	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	13,508.09	0.00	13,508.09
72810 - Acquis of Computer Software	0.00	4,661.62	0.00	4,661.62
72815 - Inform Technology Supplies	0.00	5,295.34	0.00	5,295.34
73105 - Rent	0.00	122,961.51	0.00	122,961.51
73106 - Leased premises alterations	0.00	32,249.00	0.00	32,249.00
73107 - Rent - Meeting Rooms	0.00	400.00	0.00	400.00
73108 - Leased office equip and furnit	0.00	850.00	0.00	850.00
73110 - Custodial & Cleaning Services	0.00	16,700.10	0.00	16,700.10
73115 - Moving Expenses	0.00	3,734.31	0.00	3,734.31
73120 - Utilities	0.00	20,706.30	0.00	20,706.30
73125 - Common Services-Premises	0.00	85,043.41	0.00	85,043.41
73205 - Premises Alterations	0.00	1,959.26	0.00	1,959.26
73210 - Reinforcement of premises	0.00	1,357.00	0.00	1,357.00
73305 - Maint & Licensing of Hardware	0.00	694.82	0.00	694.82
73310 - Maint & Licencing of Software	0.00	3,333.69	0.00	3,333.69
73405 - Rental & Maint-Other Office Eq	0.00	6,589.28	0.00	6,589.28
73406 - Maintenance of Equipment	0.00	5,268.37	0.00	5,268.37
73410 - Maint, Oper of Transport Equip	0.00	61,471.37	0.00	61,471.37
73420 - Leased Vehicles	0.00	1,200.00	0.00	1,200.00
73505 - Reimb to UNDP for Supp Srvs	0.00	- 5,373.00	0.00	- 5,373.00
74110 - Audit Fees	0.00	23,605.00	0.00	23,605.00
74115 - Legal Fees	0.00	456.67	0.00	456.67
74120 - Capacity Assessment	0.00	61,562.00	0.00	61,562.00
74205 - Audio Visual Productions	0.00	29,865.00	0.00	29,865.00
74210 - Printing and Publications	0.00	37,861.39	0.00	37,861.39
74215 - Promotional Materials and Dist	0.00	33,486.74	0.00	33,486.74
74220 - Translation Costs	0.00	9,041.68	0.00	9,041.68
74225 - Other Media Costs	0.00	11,751.74	0.00	11,751.74




Project Id : 00065799 Early Recovery for Displaced S		Period :	Jan-Dec (2016)	
Output # : 00084708 Lebanese Hosting Communities		Impl. Partner :	99999 UNDP	
		Location :	Lebanon	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74230 - Audio & Visual Equipment	0.00	1,510.00	0.00	1,510.00
74505 - Insurance	0.00	12,143.44	0.00	12,143.44
74510 - Bank Charges	0.00	25.00	0.00	25.00
74525 - Sundry	0.00	5,325.09	0.00	5,325.09
74598 - Direct Project Costs - GOE	0.00	63,149.82	0.00	63,149.82
74705 - Port Operation	0.00	13,459.00	0.00	13,459.00
74720 - Distribution Cost	0.00	820.00	0.00	820.00
74725 - Other L.T.S.H.	0.00	10,173.77	0.00	10,173.77
75105 - Facilities & Admin - Implement	0.00	2,164,553.83	0.00	2,164,553.83
75705 - Learning costs	0.00	72,811.64	0.00	72,811.64
75708 - Learning - subcontracts	0.00	71,735.00	0.00	71,735.00
76110 - Foreign Exch Translation Loss	0.00	14,790.84	0.00	14,790.84
76125 - Realized Loss	0.00	4.75	0.00	4.75
76135 - Realized Gain	0.00	-212.27	0.00	-212.27
77305 - Salaries - IP Staff-TA	0.00	15,247.50	0.00	15,247.50
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	8,160.00	0.00	8,160.00
77309 - Appoint-shipment-IP Staff-TA	0.00	1,200.00	0.00	1,200.00
77310 - Post Adjustment - IP Staff-TA	0.00	7,928.69	0.00	7,928.69
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	270.28	0.00	270.28
77320 - Assg hardship & mob allow-TA	0.00	1,853.20	0.00	1,853.20
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	1,531.16	0.00	1,531.16
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	4,880.30	0.00	4,880.30
77385 - Contribution to Security	0.00	984.99	0.00	984.99
77386 - Contribution to ICT_TA	0.00	347.66	0.00	347.66
77395 - MAIP Premium TA/IP	0.00	57.95	0.00	57.95
77396 - PAYROLL MGT COST RECOVERY	0.00	257.52	0.00	257.52
77397 - Appendix D TA/IP	0.00	57.95	0.00	57.95
77630 - Dep Exp Owned - ITC	0.00	2,105.08	0.00	2,105.08
77660 - Dep Exp Owned -Vehicle	0.00	7,069.40	0.00	7,069.40
77670 - Dep Exp-Hvy Mac & Equip	0.00	112.50	0.00	112.50
Total for Fund 30000	0.00	29,257,518.71	0.00	29,257,518.71
Fund : 30076 (Prog Country Cost Sharing6)				
72220 - Furniture	0.00	2,400.00	0.00	2,400.00
72410 - Acquisition of Audio Visual Eq	0.00	179.85	0.00	179.85
72805 - Acquis of Computer Hardware	0.00	522.30	0.00	522.30
73410 - Maint, Oper of Transport Equip	0.00	2,119.80	0.00	2,119.80
75105 - Facilities & Admin - Implement	0.00	288.62	0.00	288.62
77630 - Dep Exp Owned - ITC	0.00	550.42	0.00	550.42
Total for Fund 30076	0.00	6,060.99	0.00	6,060.99
Fund : 30079 (EUROPEAN COMMISSION)				
61305 - Salaries - IP Staff	0.00	16,335.87	0.00	16,335.87
61310 - Post Adjustment - IP Staff	0.00	8,494.65	0.00	8,494.65
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	5,490.84	0.00	5,490.84
62315 - Contrib. to medical, social in	0.00	56.52	0.00	56.52
62320 - Mobility, Hardship, Non-remova	0.00	2,685.23	0.00	2,685.23
62340 - Annual Leave Expense - IP	0.00	1,454.93	0.00	1,454.93
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	4,772.72	0.00	4,772.72
63335 - Home Leave Trvl & Allow-IP Stf	0.00	367.69	0.00	367.69



Combined Delivery Report By Project

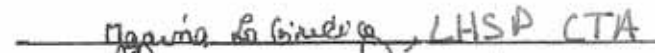
Project Id : 00085799 Early Recovery for Displaced S		Period :	Jan-Dec (2016)	
Output # : 00084708 Lebanese Hosting Communities		Impl. Partner :	99999 UNDP	
		Location :	Lebanon	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63530 - Contribution to EOS Benefits	0.00	931.15	0.00	931.15
63535 - Contribution to Security	0.00	1,039.29	0.00	1,039.29
63540 - Contribution to Training	0.00	297.95	0.00	297.95
63545 - Contribution to ICT	0.00	372.46	0.00	372.46
63550 - Contributions to MAIP	0.00	62.09	0.00	62.09
63555 - Contribution to UN JFA	0.00	806.99	0.00	806.99
63560 - Contributions to Appendix D	0.00	62.09	0.00	62.09
64308 - Appointments-Lump Sum	0.00	4,008.28	0.00	4,008.28
65115 - Contributions to ASHI Reserve	0.00	1,986.45	0.00	1,986.45
65135 - Payroll Mgt Cost Recovery ATLA	0.00	153.55	0.00	153.55
71405 - Service Contracts-Individuals	0.00	68,075.35	0.00	68,075.35
71410 - MAIP Premium SC	0.00	147.73	0.00	147.73
71415 - Contribution to Security SC	0.00	2,524.35	0.00	2,524.35
72105 - Svc Co-Construction & Engineer	0.00	122,960.39	0.00	122,960.39
72205 - Office Machinery	0.00	1,160.00	0.00	1,160.00
72399 - Other Materials and Goods	0.00	1,390.00	0.00	1,390.00
72405 - Acquisition of Communic Equip	0.00	292.73	0.00	292.73
72505 - Stationery & other Office Supp	0.00	904.60	0.00	904.60
72815 - Inform Technology Supplies	0.00	474.00	0.00	474.00
73410 - Maint, Oper of Transport Equip	0.00	2,570.95	0.00	2,570.95
74525 - Sundry	0.00	469.45	0.00	469.45
75105 - Facilities & Admin - Implement	0.00	17,522.98	0.00	17,522.98
76110 - Foreign Exch Translation Loss	0.00	1.28	0.00	1.28
Total for Fund 30079	0.00	267,862.56	0.00	267,862.56
Total for Dept : 46608	0.00	29,646,872.21	0.00	29,646,872.21
Total for Output : 00084708	0.00	29,969,996.80	0.00	29,969,996.80
Project Total :	0.00	29,969,996.80	0.00	29,969,996.80

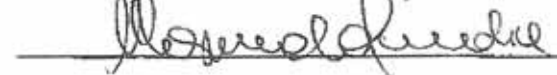

Mark Henderson
Partner


Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

1 August 2017



Signed By :  LHSP CTA Date : 20 February 2017

Signed By :  Date : 20/2/2017


Raghad Asri
Programme Manager



Selection Criteria :

Business Unit : LBN10
Period : Jan-Dec (2016)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0466
Selected Outputs : 00084708

Project Id : ALL		Period : Jan-Dec (2016)		
Output # : ALL		Impl. Partner : Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
45601 - Lebanon - Central	0.00	0.00	0.00	0.00
45603 - Lebanon - Crisis Prev & Rcvry	0.00	323,124.59	0.00	323,124.59
45608 - Lebanon - Poverty Reduction	0.00	29,646,872.21	0.00	29,646,872.21



Funds Utilization

Selection Criteria :

Business Unit : LBN10
Period : Jan-Dec (2016)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0455
Selected Outputs : 00084708

Project/Award: 00085799 Early Recovery for Displaced S

Period : As at Dec 31, 2016

Output #	00084708	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			392,316.12
Undepreciated Fixed Assets			252,873.68
Inventory			0.00
Prepayments			0.00
Commitments			188,353.77

Annex 2: Statement of Fixed Assets

Asset ID	Profile ID	Description	TAG Number	Serial Num	Model	Location	Acquisition Date	In Service Date	Cost, USD	Net Book Value
000000001369	ITC1	Notebook computer	000000001369	5D0229784	LBNAAF1	LBNAAF1	10/22/2013	10/22/2013	1,530.00	908.44
000000001370	ITC1	A Notebook computers	000000001370	8D172683H	LBNAAF4404	LBNAAF4404	10/29/2013	10/29/2013	1,880.00	1,116.25
000000001372	ITC1	A Notebook computers	000000001372	90127326H	LBNAAF1	LBNAAF1	10/29/2013	10/29/2013	1,880.00	1,116.25
000000001378	ITC1	A Notebook computers	000000001378	6D0622J2C	LBNAAF4405	LBNAAF4405	12/13/2013	12/13/2013	2,700.00	1,659.37
000000001385	ITC1	A Notebook computers	C904T4RM	275459913003795	LBNAAGTY001	LBNAAGTY001	4/4/2014	4/4/2014	1,930.00	1,266.56
000000001386	ITC1	A Notebook computers	C904TXCT	275459913002584	LBNAAF1	LBNAAF1	3/24/2014	3/24/2014	1,930.00	1,246.46
000000001392	ITC1	A Notebook computers	C904C032	275459913000721	LBNAAF1	LBNAAF1	3/24/2014	3/24/2014	1,930.00	1,246.46
000000001393	ITC1	A Notebook computers	C904JZQN	275459913001580	LBNAAF1	LBNAAF1	3/24/2014	3/24/2014	1,930.00	1,246.46
000000001396	ITC1	A Notebook computers	AG49	B86B2311A20E	ALBARTGOLD	ALBARTGOLD	2/10/2014	2/10/2014	1,954.55	1,241.95
000000001401	ITC1	A Notebook computers	000000001401	Z0053278H	LBNAAGTR001	LBNAAGTR001	5/2/2014	5/2/2014	1,800.00	1,200.00
000000001402	ITC1	A Notebook computers	000000001402	XCO24487H	LBNAAF4405	LBNAAF4405	5/2/2014	5/2/2014	1,800.00	1,200.00
000000001404	ITC1	A Notebook computers	LHSPM0URAM	7D056919H	LBNAAF1	LBNAAF1	6/26/2014	6/26/2014	1,800.00	1,218.75
000000001410	ITC1	A Notebook computers	4E130457H	4E130457H	LBNAAB100	LBNAAB100	10/14/2014	10/14/2014	1,775.00	1,275.78
000000001411	ITC4	A Computer printers	CN4195M004	CN4195M004	LBNAAB100	LBNAAB100	10/10/2014	10/10/2014	1,510.00	1,170.25
000000001440	ITC1	A Notebook computers	000000001440	C02NCONPG3QD	LBNAAB100	LBNAAB100	12/10/2014	12/10/2014	4,190.00	3,098.85
000000001455	ITC2	A Desktop computers	000000001455	5E105262H	LBNAAB100	LBNAAB100	12/23/2014	12/23/2014	1,900.00	1,405.21
000000001502	MTRV4	VEHICLE X-TRAIL	000000001502	JN1BNT30Z014715	LBNNORTHAG	LBNNORTHAG	6/5/2010	6/5/2010	19,300.00	8,711.81
000000001503	MTRV4	VEHICLE TRAIL BLAZER	289/62	1GNDT13S7821601	LBNNORTHAG	LBNNORTHAG	12/17/2007	12/17/2007	22,000.00	5,347.23
000000001505	MTRV4	VEHICLE TRAIL BLAZER	289/57	1GNDT13S1721873	LBNAAB100	LBNAAB100	5/3/2007	5/3/2007	22,000.00	4,277.78
000000001506	MTRV4	VEHICLE TRAIL BLAZER	289/58	1GNDT13S1722320	LBNEKAAAG	LBNEKAAAG	5/3/2007	5/3/2007	22,000.00	4,277.78
000000001507	MTRV4	VEHICLE TRAIL BLAZER	289/60	1GNDT13S2722329	LBNSOUTHAG	LBNSOUTHAG	5/3/2007	5/3/2007	22,000.00	4,277.78
000000001508	MTRV4	VEHICLE TRAIL BLAZER	289/61	1GNDT13S0722281	LBNAAB100	LBNAAB100	5/3/2007	5/3/2007	22,000.00	4,277.78
000000001510	MTRV4	CAR NISSAN SUNNY	289/70	JN1CFAN16Z013111	LBNSOUTHAG	LBNSOUTHAG	1/10/2011	1/10/2011	14,795.00	7,397.49
000000001526	ITC1	A Notebook computers	000000001526	C02P445KG3QD	LBNAAB100	LBNAAB100	3/12/2015	3/12/2015	4,126.00	3,180.46
000000001528	ITC13	A Cameras	213330220003	21333022000350	LBNAAB100	LBNAAB100	4/27/2015	4/27/2015	2,700.00	2,109.37
000000001543	ITC1	A Notebook computers	000000001543	1543000000	LBNAAB100	LBNAAB100	8/14/2015	8/14/2015	1,800.00	1,481.25
000000001554	ITC5	A Photocopiers	000000001554	3666811592	LBNAAB100	LBNAAB100	12/11/2015	12/11/2015	5,350.00	4,770.42
000000001555	ITC1	A Notebook computers	000000001555	5F075950H	LBNAAB100	LBNAAB100	12/1/2015	12/1/2015	1,866.00	1,613.31
000000001567	ITC1	A Notebook computers	PF0FNWCF	PF0FNWCF	LBNAAF1	LBNAAF1	2/29/2016	2/29/2016	1,795.00	1,589.32
000000001574	MTRV4	Nissan PATROL 4.8 GRX AT Model	289/13	TB48089933	LBNNORTHAG	LBNNORTHAG	1/20/2016	1/20/2016	27,455.76	25,167.78
000000001575	MTRV4	Nissan PATROL 4.8 GRX AT Model	289/21	TB48089930	LBNEKAAOF	LBNEKAAOF	1/20/2016	1/20/2016	27,455.76	25,167.78
000000001576	MTRV4	Nissan PATROL 4.8 GRX AT Model	289/9	TB48089944	LBNAAB100	LBNAAB100	1/20/2016	1/20/2016	27,455.76	25,167.78
000000001577	MTRV4	Nissan PATROL 4.8 GRX AT Model	289/29	TB48089931	LBNSOUTHAG	LBNSOUTHAG	1/20/2016	1/20/2016	27,455.76	25,167.78
000000001578	MTRV4	Nissan PATROL 4.8 GRX AT Model	289/23	TB408089929	LBNSLDMOUN	LBNSLDMOUN	1/20/2016	1/20/2016	27,455.76	25,167.78
000000001579	MTRV4	Nissan PATROL 4.8 GRX AT Model	289/12	TB48089932	LBNSOUTHAG	LBNSOUTHAG	1/20/2016	1/20/2016	27,455.76	25,167.78
000000001580	MTRV4	Toyota RAV4 STD	000000001580	J060434	LBNSOUTHAG	LBNSOUTHAG	5/31/2016	5/31/2016	25,000.00	23,611.11
000000001582	ITC5	A Photocopiers	000000001582	CECKE44118	LBNAAF1	LBNAAF1	6/13/2016	6/13/2016	2,000.00	1,883.33
000000001583	ITC1	A Notebook computers	000000001583	PCOCX3UD	LBNAAF1	LBNAAF1	7/12/2016	7/12/2016	1,540.00	1,443.75
Totals									387,446.11	252,873.69

total value of assets of \$ 387,446.11 as shown in the statement of fixed assets is the total value at of purchase of these assets. The total value of \$ 252,873.69 is the net book value of these assets. difference of \$ 132,572.42 is the accumulated depreciation charge on these assets.



Mark Henderson
Partner
Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB
1 August 2017

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.