



**AUDIT**

**OF**

**UNDP LIBYA**

**RESILIENCE OF LOCAL COMMUNITIES**  
**(Directly Implemented Project No. 101890, Output No. 104137)**

**Report No. 1936**  
**Issue Date: 20 July 2018**

**Report on the Audit of UNDP Libya  
Resilience of Local Communities (Project No. 101890, Output No. 104137)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 13 to 21 May 2018, conducted an audit of Resilience of Local Communities (Project No. 101890, Output No. 104137) (the Project), which is directly implemented and managed by the UNDP Country Office in Libya (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 expenses for the period from 1 January to 31 December 2017 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2017. The audit did not cover the Statement of Assets as no assets were held by the Project. In addition, 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 Expenses		
Amount (in \$ '000)	Opinion	NFM* (in \$ '000)
5,821	Unmodified**	19

\*NFM= Net Financial Misstatement

\*\*Unmodified – unqualified or clean opinion

**Key recommendation:** Total = 1, high priority = 0

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. Failure to take action could result in negative consequences for UNDP." This recommendation includes actions to address expenditure incurred for another project but charged to the Project.

The recommendation aims to ensure the reliability and integrity of financial and operational information.

<sup>1</sup> The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) undepreciated 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**

The UNDP Resident Representative/Deputy Special Representative of the Secretary-General, United Nations/ Humanitarian Coordinator 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.

Helge S. Osttveiten  
Director  
Office of Audit and Investigations

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

**FINANCIAL AUDIT OF THE UNDP DIRECTLY  
IMPLEMENTED (DIM) PROJECT  
Support to Resilience of local communities**

<b>Output name:</b>	<b>Resilience of Local Communities</b>
<b>UNDP Country Office:</b>	<b>Libya</b>
<b>Atlas Project ID:</b>	<b>101890</b>
<b>Atlas Output ID:</b>	<b>104137</b>
<b>Auditor:</b>	<b>Moore Stephens LLP</b>
<b>Period subject to audit:</b>	<b>1 January to 31 December 2017</b>

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## EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of Project ID 101890 'Support to Resilience of Local Communities' - Output ID 104137 'Resilience of Local Communities' (the project), directly implemented by UNDP Libya for the year ended 31 December 2017. 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:

<b>Project Financial Position</b>	Unmodified
<b>Statement of Fixed Assets</b>	Not applicable
<b>Statement of Cash Position</b>	Not applicable

As a result of our audit, we have raised one audit finding with a net financial impact totalling US\$ 19,415 as summarised below:

No.	Title	Priority	Net financial impact \$
1	Expenditure not for project purposes	Medium	19,415
<b>Total</b>			<b>19,415</b>

The output ID 104137 was not audited in the prior year.



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

17 July 2018

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 position which includes:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2017 in the Combined Delivery Report (CDR), the Funds Utilization statement as at 31 December 2017 and the accounts receivable and accounts payable as at 31 December 2017 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. Other forms of statement of expenses that may be prepared by a project office are not accepted.
- Expressing an opinion on whether the Statement of Fixed Assets, at net book value, presents fairly the balance of depreciated assets of the UNDP project as at 31 December 2017. This statement must include all assets available as at 31 December 2017 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it is not necessary to express such an opinion.
- Expressing an opinion on whether the Statement of Cash Position held by the project presents fairly the cash and bank balance of the UNDP project as at 31 December 2017. 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 was conducted in accordance with International Standards of Auditing (ISA), the 700 series.

As applicable, the audit report provides the progress made in implementing the recommendations raised in the previous year's audit report.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January and 31 December 2017. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of "responsible parties; 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 - Support to Resilience of local communities

#### Project Financial Position

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

We have audited the financial position of the UNDP Project ID 101890 'Support to Resilience of Local Communities' - Output ID 104137 'Resilience of Local Communities' for the period from 1 January to 31 December 2017 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization statement ("the statement"); and (c) the project-related accounts receivable and accounts payable.

#### **Unmodified opinion**

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of \$ 5,821,391 directly incurred by the UNDP Country Office in Libya and charged to the project for the period from 1 January to 31 December 2017 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.

#### **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' section of this report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code). We have fulfilled our other ethical responsibilities in accordance with these requirements, and we have fulfilled our other ethical responsibilities in accordance with this code. 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 CDR and the Funds Utilization statement of the project and for such internal control as management determines is necessary to enable the preparation of a CDR and Funds Utilization statement that are 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 are 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 these documents.

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 CDR and the Funds Utilization 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 organization's internal control.

We communicate with those charged with governance 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

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17 July 2018

MOORE STEPHENS

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## Independent Auditor's Report to UNDP - Support to Resilience of local communities

### Statement of Fixed Assets

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

We noted that the UNDP Project ID 101890 'Support to Resilience of Local Communities' - Output ID 104137 'Resilience of Local Communities' had no assets and accordingly a Statement of Fixed Assets was not produced.

## Independent Auditor's Report to UNDP - Support to Resilience of local communities

### Statement of Cash Position

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

We noted that the UNDP Project ID 101890 'Support to Resilience of Local Communities' - Output ID 104137 'Resilience of Local Communities' did not have a dedicated bank account for the DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.

## MANAGEMENT LETTER

The audit finding and recommendation arising from the financial audit of the project is set out in our management letter below:

<b>Finding n°: 1</b>	<b>Title: Expenditure not for project purposes</b>																																						
<b>Observation:</b>																																							
<p>Article II – 2 of the Cost Sharing agreement states that ‘The UNDP hereby agrees that it shall execute and carry out the Projects in accordance with the Appendix 1 to the Agreement (the project document) and shall comply with the timeframes and costings as set out in Appendix 1 to the Agreement...’</p> <p>However, the transactions shown below are related to another project, ‘Strengthening Local Capacity for Resilience and Response’ (SLCRR), Output ID 105858.</p>																																							
<table><tr><th>Voucher N°</th><th>Date</th><th>Account Description</th><th>Amount \$</th></tr><tr><td>MDA10-00095953-1-1-ACCR-DST</td><td>6 Sept 17</td><td>SALARIES - NP STAFF</td><td>9,837</td></tr><tr><td>MDA10-00095570-1-1-ACCR-DST</td><td>9 August 17</td><td>DAILY SUBSISTENCE ALLOW-INTL</td><td>4,260</td></tr><tr><td>MDA10-00094865-1-1-ACCR-DST</td><td>27 June 17</td><td>DAILY SUBSISTENCE ALLOW-INTL</td><td>4,170</td></tr><tr><td>MDA10-00094878-1-1-ACCR-DST</td><td>27 June 17</td><td>TRAVEL TICKETS-INTERNATIONAL</td><td>647</td></tr><tr><td>MDA10-00096290-1-1-ACCR-DST</td><td>28 Sept 17</td><td>DAILY SUBSISTENCE ALLOW-INTL</td><td>290</td></tr><tr><td>MDA10-00094865-2-1-ACCR-DST</td><td>27 June 17</td><td>TRAVEL - OTHER</td><td>152</td></tr><tr><td>MDA10-00095586-1-1-ACCR-DST</td><td>10 August 17</td><td>TRAVEL TICKETS-INTERNATIONAL</td><td>59</td></tr><tr><td colspan="3">Total</td><td>19,415</td></tr></table>				Voucher N°	Date	Account Description	Amount \$	MDA10-00095953-1-1-ACCR-DST	6 Sept 17	SALARIES - NP STAFF	9,837	MDA10-00095570-1-1-ACCR-DST	9 August 17	DAILY SUBSISTENCE ALLOW-INTL	4,260	MDA10-00094865-1-1-ACCR-DST	27 June 17	DAILY SUBSISTENCE ALLOW-INTL	4,170	MDA10-00094878-1-1-ACCR-DST	27 June 17	TRAVEL TICKETS-INTERNATIONAL	647	MDA10-00096290-1-1-ACCR-DST	28 Sept 17	DAILY SUBSISTENCE ALLOW-INTL	290	MDA10-00094865-2-1-ACCR-DST	27 June 17	TRAVEL - OTHER	152	MDA10-00095586-1-1-ACCR-DST	10 August 17	TRAVEL TICKETS-INTERNATIONAL	59	Total			19,415
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<p>These expenses were incurred before the creation of the relevant project in Atlas (output ID 105858),and were not transferred over once the project was created. The office commented that in order to immediately start the implementation of the Resilience Project, a staff member was brought over for 3-month detail assignment from UNDP Moldova. All related costs, including salary and travel, were borne by UNDP Libya.</p> <p>The first ticket and first month’s DSA payments should have been made from the Resilience project’s account, however given that no donor contribution had been received at that time, it was agreed with the Project Manager to temporarily charge the travel cost to output ID 104137, subject to reversal at a later date.</p> <p>As a result of the above, the costs detailed above and charged to output ID 104137 are not for the purposes of that project and should therefore not be included in the CDR.</p>																																							
<b>Priority: Medium</b>																																							
<b>Recommendation:</b>																																							
<b>The office should ensure that:</b>																																							
<p>(a) each expense should be charged to the appropriate project’s chart of account in the Atlas system, so that it is included in the correct CDR and paid with the correct funds.</p>																																							

(b) in the event that expenses are attributed to a project on a temporary basis, they should be transferred or reversed to the correct project as soon as is practicable. The expenses subject to this finding should be reversed and charged to the correct project.

(c) a periodic review of project expenditure should be carried out in order to detect such expenses which are not related to the relevant project.

**Management comments:**

Due to extension of Resilience Project from February 2018 to December 2018, reversal of temporary charges under Resilience Project (REPSOL) was executed in May 2018 through non-cash transaction, GLJE, in May 2018, GLJE ID 7505689 at total amount of US \$19,414.50.

The management admits a slight delay in reversing temporary charges to right project resources, essentially linked to the Office preparation for return to Libya, with no negative financial impact on Resilience project (REPSOL) resources. Such hectic and holistic exercises such as relocation of staff and the Office assets from a normal duty station to duty station in crises are unique and the management does not see a risk for future occurrence.

**Auditors' response:**

We appreciate management's comments on our finding and the need to start the implementation of the Resilience project. However, we maintain our finding that the costs declared within the CDR are not for the purposes of this project and should therefore not be included in it.



Mark Henderson  
Partner

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17 July 2018

MOORE STEPHENS

## **Annexes**

**Annex 1:    Combined Delivery Report**



Page 1 of 4  
Run Time: 21-03-2018 10:03:21

Business Unit : LBY10  
Period : Jan-Dec (2017)  
Selected Project Id : 00101890  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

**Dept: 45801 (Libya - Central)**

**Fund : 30000 (PROGRAMME COST SHARING)**

61105 - Salaries - NP Staff	0.00	27,042.48	0.00	27,042.48
61305 - Salaries - IP Staff	0.00	48,979.43	0.00	48,979.43
61310 - Post Adjustment - IP Staff	0.00	10,823.23	0.00	10,823.23
62105 - Dependency Allowance-NP Staff	0.00	1,115.53	0.00	1,115.53
62110 - Contrib Joint Staff Pension-NP	0.00	3,401.20	0.00	3,401.20
62115 - Contrib to Med,SocIns-NP Staff	0.00	1,247.36	0.00	1,247.36
62120 - Hazard Duty Station Allow-NP	0.00	3,182.28	0.00	3,182.28
62140 - Annual Leave Expense - NO	0.00	102.22	0.00	102.22
62305 - Dependency Allowances-IP Staff	0.00	9,570.00	0.00	9,570.00
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	16,428.85	0.00	16,428.85
62315 - Contrib. to medical, social in	0.00	2,792.51	0.00	2,792.51
62320 - Mobility, Hardship, Non-remova	0.00	2,879.12	0.00	2,879.12
62340 - Annual Leave Expense - IP	0.00	8,916.95	0.00	8,916.95
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	8,429.42	0.00	8,429.42
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,836.64	0.00	2,836.64
63365 - Special Oper Living Allow-IP	0.00	- 663.80	0.00	- 663.80
63530 - Contribution to EOS Benefits	0.00	2,407.06	0.00	2,407.06
63535 - Contribution to Security	0.00	3,256.75	0.00	3,256.75
63540 - Contribution to Training	0.00	513.44	0.00	513.44
63545 - Contribution to ICT	0.00	962.82	0.00	962.82
63550 - Contributions to MAIP	0.00	160.47	0.00	160.47
63555 - Contribution to UN JFA	0.00	2,086.01	0.00	2,086.01
63560 - Contributions to Appendix D	0.00	160.47	0.00	160.47
64110 - Separations - NP Staff	0.00	349.40	0.00	349.40
64306 - Appointment-Ticket Costs	0.00	6,693.94	0.00	6,693.94
64307 - Appointment-Subsistence Allow	0.00	3,090.00	0.00	3,090.00
64308 - Appointments-Lump Sum	0.00	1,957.60	0.00	1,957.60
64309 - Appointment-Shipments	0.00	4,500.00	0.00	4,500.00
64310 - Separations - IP Staff	0.00	654.01	0.00	654.01
65115 - Contributions to ASHI Reserve	0.00	6,226.08	0.00	6,226.08
65135 - Payroll Mgt Cost Recovery ATLA	0.00	828.17	0.00	828.17
71205 - Intl Consultants-Sht Term-Tech	0.00	46,716.99	0.00	46,716.99
71211 - Intl Consult Security Charge	0.00	1,985.47	0.00	1,985.47
71405 - Service Contracts-Individuals	0.00	29,220.71	0.00	29,220.71
71410 - MAIP Premium SC	0.00	50.34	0.00	50.34
71415 - Contribution to Security SC	0.00	855.37	0.00	855.37
71605 - Travel Tickets-International	0.00	10,855.53	0.00	10,855.53
71615 - Daily Subsistence Allow-Intl	0.00	12,911.93	0.00	12,911.93
71630 - Shipment	0.00	174,858.11	0.00	174,858.11
71635 - Travel - Other	0.00	771.00	0.00	771.00
72105 - Svc Co-Construction & Engineer	0.00	368,361.82	0.00	368,361.82
72120 - Svc Co-Trade and Business Serv	0.00	3,581.48	0.00	3,581.48
72130 - Svc Co-Transportation Services	0.00	13,400.00	0.00	13,400.00
72135 - Svc Co-Communications Service	0.00	105,545.72	0.00	105,545.72





Combined Delivery Report By Project

Project Id : 00101890 Support to Resilience of local		Period :	Jan-Dec (2017)	
Output # : 00104137 Resilience of Local Communities		Impl. Partner :	99999 UNDP	
		Location :	Libya	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72210 - Machinery and Equipment	0.00	2,314,624.81	0.00	2,314,624.81
72215 - Transportation Equipment	0.00	973,744.42	0.00	973,744.42
72220 - Furniture	0.00	37,395.26	0.00	37,395.26
72399 - Other Materials and Goods	0.00	1,003,834.46	0.00	1,003,834.46
72401 - Prefab structure/other building	0.00	13,484.12	0.00	13,484.12
72425 - Mobile Telephone Charges	0.00	59.91	0.00	59.91
72440 - Connectivity Charges	0.00	1,697.96	0.00	1,697.96
72505 - Stationery & other Office Supp	0.00	1,850.00	0.00	1,850.00
73105 - Rent	0.00	15,946.35	0.00	15,946.35
73120 - Utilities	0.00	26.14	0.00	26.14
73125 - Common Services-Premises	0.00	1,484.30	0.00	1,484.30
74105 - Management and Reporting Svcs	0.00	34,869.99	0.00	34,869.99
74120 - Capacity Assessment	0.00	162.25	0.00	162.25
74505 - Insurance	0.00	1,308.73	0.00	1,308.73
74725 - Other L.T.S.H.	0.00	12,330.61	0.00	12,330.61
75105 - Facilities & Admin - Implement	0.00	431,214.17	0.00	431,214.17
75710 - Participation of counterparts	0.00	4,470.57	0.00	4,470.57
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	- 0.01	0.00	- 0.01
77305 - Salaries - IP Staff-TA	0.00	13,075.81	0.00	13,075.81
77310 - Post Adjustment - IP Staff-TA	0.00	3,145.70	0.00	3,145.70
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	196.01	0.00	196.01
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	5,218.34	0.00	5,218.34
77385 - Contribution to Security	0.00	689.44	0.00	689.44
77386 - Contribution to ICT_TA	0.00	243.33	0.00	243.33
77395 - MAIP Premium TA/IP	0.00	40.54	0.00	40.54
77396 - PAYROLL MGT COST RECOVERY	0.00	193.14	0.00	193.14
77397 - Appendix D TA/IP	0.00	40.54	0.00	40.54
Total for Fund 30000	0.00	5,821,391.00	0.00	5,821,391.00
Total for Dept : 45801	0.00	5,821,391.00	0.00	5,821,391.00
Total for Output : 00104137	0.00	5,821,391.00	0.00	5,821,391.00
Project Total :	0.00	5,821,391.00	0.00	5,821,391.00

Signed By :



MOHAMMED SALIH

Date :

21/03/18

Signed By :



Sultan Haider

Date :

21.03.18

COUNTRY DIRECTOR.



UN  
DP

UN Development Programme  
Report ID: unglcdrp

### Combined Delivery Report By Project

Page 3 of 4  
Run Time: 21-03-2018 10:03:21

#### Selection Criteria :

Business Unit : LBY10  
Period : Jan-Dec (2017)  
Selected Project Id : 00101890  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project Id : ALL	Period : Jan-Dec (2017)			
Output # : ALL	Impl. Partner : Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
45801 - Libya - Central	0.00	5,821,391.00	0.00	5,821,391.00



**Funds Utilization**

**Selection Criteria :**

Business Unit : LBY10  
Period : Jan-Dec (2017)  
Selected Project Id : 00101890  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project/Award: 00101890 Support to Resilience of local

Period : As at Dec 31, 2017

Output #	00104137	Impl. Partner :99999 UNDP	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		0.00
	Unamortized Intangible Assets		0.00
	Inventory		0.00
	Prepayments		563,363.49
	Commitments		2,971,312.98

## Annex 2: Audit finding causes and priority ratings

The following categories of priorities are used:

<b>High (Critical)</b>	Prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP.
<b>Medium (Important)</b>	Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP.
<b>Low</b>	Action is desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the audit team directly with the Office management, either during the exit meeting or through a separate memo subsequent to the fieldwork. <b>Therefore, low priority recommendations are not included in this report.</b>