### **UNITED NATIONS DEVELOPMENT PROGRAMME**Office of Audit and Investigations



**AUDIT** 

OF

RESPONSE TO COVID-19 OUTBREAK, COVID-19 HEALTH SYSTEM (Directly Implemented Project No. 126570, Output No. 120611)

IN

**UNDP BOSNIA AND HERZEGOVINA** 

Report No. 2340

Issue Date: 22 July 2021



## Report on the Audit of Response to COVID-19 Outbreak, COVID-19 Health System implemented by UNDP Bosnia and Herzegovina (Project No. 126570, Output No. 120611) Executive Summary

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 6 to 28 April 2021, conducted an audit of 'Response to COVID-19 Outbreak', Project No. 126570, 'COVID-19 Health System', Output No. 120611 (the Project), which is directly implemented and managed by the UNDP Country Office in Bosnia and Herzegovina (the Office). This was the first audit of the Project.

The audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series. The audit work covered financial transactions as well as internal controls and systems for the purpose of expressing an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations, as well as assess compliance with UNDP regulations, rules, policies and procedures and donor agreements. The audit covered the Project's Combined Delivery Report, which includes expenses for the period from 1 January to 31 December 2020 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2020. It also reviewed the relevant systems, procedures, and practices in place as they relate to the Project, in the areas of governance, programme, and operations. 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 Assets as no assets were held by the Project. In addition, the audit did not cover the Statement of Cash 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*.

### Overall audit rating

Based on the audit report submitted by the audit firm, OAI assessed the management of the Project as **fully satisfactory**, which means, "the assessed governance arrangements, risk management practices and controls as applicable to the Project's financial statements, were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/ area." The details of the audit results are presented in the table below:

Project Expenses*			
Amount (in \$ '000)	Opinion		
11,190	Unmodified		

\*Expenses recorded in the Combined Delivery Report were \$12,808,672. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country (\$1,618,326).

The audit did not result in any recommendations.

<sup>&</sup>lt;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.

### **United Nations Development Programme Office of Audit and Investigations**



### Management comments and action plan

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

Moncef Ghrib

Moncef Ghrib Officer-in-Charge Office of Audit and Investigations



### **IDENTIFICATION**

Project name:	Response to the COVID-19 outbreak in Bosnia and Herzegovina
Output name:	COVID-19 Health system
UNDP Country Office:	Bosnia and Herzegovina
Atlas Project ID:	126570
Atlas Output ID:	120611
Auditor:	BDO LLP
Period subject to audit:	1 January to 31 December 2020

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### **EXECUTIVE SUMMARY**

BDO LLP conducted the combined financial audit and audit of Internal Controls and systems of "Response to the COVID-19 outbreak in Bosnia and Herzegovina" (Project ID 126570 - Output ID 120611) (the project), directly implemented by UNDP Bosnia and Herzegovina ('the Office') for the year ended 31 December 2020. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

### FINANCIAL AUDIT OPINIONS

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

Project Financial Position	Unmodified
Statement of Fixed Assets	Not applicable
Statement of Cash	Not applicable

### **AUDIT OF INTERNAL CONTROLS AND SYSTEMS**

Internal controls with regard to the project have been given the ratings below:

Audit area	Overall rating
Organization and Staffing	Fully satisfactory
Programme and Project Management	Fully satisfactory
Human Resources	Fully satisfactory
Finance	Fully satisfactory
Procurement	Fully satisfactory
Asset Management	Not applicable
Cash Management	Fully satisfactory
Information Systems	Fully satisfactory
General Administration	Fully satisfactory
Follow-up on Previous Audit	Not applicable
OVERALL RATING	Fully satisfactory

### MANAGEMENT LETTER SUMMARY

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

### **PRIOR YEAR AUDIT**

The project ID 127570 "Response to the COVID-19 outbreak in Bosnia and Herzegovina" - output ID 120611 "COVID-19 Health system" was not audited in the prior year.

**MARK HENDERSON** 

PARTNER

BDO LLP 55 Baker Street London W1U 7EU

15 July 2021



### THE AUDIT ENGAGEMENT

### **AUDIT OBJECTIVES AND SCOPE**

#### Financial audit

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 from 1 January to 31 December 2020 as well as the Funds Utilization statement as at 31 December 2020 and the accounts receivable and accounts payable as at 31 December 2020 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, at net book value, presents fairly the balance of depreciated assets of the UNDP project as at 31 December 2020. This statement must include all assets available as at 31 December 2020 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 held by the project presents fairly the cash and bank balance of the UNDP project as at 31 December 2020. An opinion on the statement of cash is required only where a dedicated bank account for the DIM project has been established.

The Financial Audit was conducted in accordance with the International Standards on 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 2020. 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 of internal controls and systems

The objective of the audit of internal controls and systems cover the project's internal controls and systems in order to assess:

- (a) Reliability and integrity of project financial and operational information;
- (b) Effectiveness and efficiency of project operations;
- (c) Safeguarding of project assets;
- (d) Compliance with legislative mandates, regulations and rules, policies and procedures, as well as donor agreements.

The audit shall assess the internal controls with regard to the audited project in the following areas:

- (i) **Organization and Staffing:** Assess the overall project structure for effective work flows and management arrangements, including assignment of authority, accountability and responsibility to staff.
- (ii) **Programme and project management:** Assess the management aspects in terms of approval of the project, financial management of project funds, and monitoring of implementation towards achievement of project objectives. This includes reporting to the, Steering Committee, Project Board and/or Donors.
- (iii) **Human Resources:** Assess competitiveness and transparency of the recruitment process; and effectiveness of the management of project personnel, including contract administration, performance evaluation and payment of salaries and allowances.
- (iv) **Finance:** Assess the compliance with UNDP policies with respect to the safe custody and adequate management of cash, commitment of expenditures against approved budget, disbursement or payments against liabilities and cash advances to field offices, project staff, etc.

- (v) Procurement: Assess whether goods, services and civil works for the project are procured competitively and in a transparent manner in accordance with UNDP policies and procedures. This includes management of obligations and appropriate assessment of goods or services delivered and monitoring performance of the contractors, before payment.
- (vi) **Asset Management:** Assess whether project assets are adequately recorded, safeguarded, monitored, including periodic physical verification of their use and existence.
- (vii) **Cash Management:** Review the safeguarding of all cash (including bank accounts) held separately for the purposes of the project either in the UNDP country office or at the project field offices, including cash held as advances or imprest in any sub-office or field office.
- (viii) **Information Systems:** Assess the efficiency and security of the information systems established and maintained from project funds and their adequacy to meet the management and reporting requirements of the projects.
- (ix) **General Administration:** These include areas of operations not specifically covered above and for which expenses are charged to the project covering such areas as: travel of project staff, use and maintenance of project vehicles, lease and maintenance of office premises.
- (x) Follow-up on previous audits: As may be applicable, assess the status of implementation of the previous year's audit recommendations.

### **AUDIT OPINIONS**

### INDEPENDENT AUDITOR'S REPORT TO UNDP - RESPONSE TO THE COVID-19 OUTBREAK IN BOSNIA AND HERZEGOVINA

#### PROJECT FINANCIAL POSITION

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

#### **UNMODIFIED OPINION**

We have audited the financial position of the UNDP project ID 126570, 'Response to the COVID-19 Outbreak in Bosnia and Herzegovina', output ID 120611, 'COVID-19 Health system' for the period from 1 January to 31 December 2020 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.

The CDR expenditure, totalling \$ 12,808,671.73, is comprised of expenditure directly incurred by the UNDP Country Office in Bosnia and Herzegovina for an amount of \$ 11,190,345.25 and expenditure incurred by entities other than the Country Office for an amount of \$1,618,326.48. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Bosnia and Herzegovina of \$ 11,190,345.25.

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of \$11,190,345.25 directly incurred by the UNDP Country Office in Bosnia and Herzegovina and charged to the project for the period from 1 January to 31 December 2020 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 (ISAs). 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), and 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 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.

### **USE OF THIS REPORT**

This report is made solely to UNDP, in accordance with terms of reference defined by UNDP. Our work has been undertaken so that we might state to UNDP those matters we are required to state to it in accordance with UNDP's terms of reference and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than UNDP, for our work, for this report, or for the opinions we have formed.

**MARK HENDERSON** 

**PARTNER** 

BDO LLP 55 Baker Street London W1U 7EU

15 July 2021



### INDEPENDENT AUDITOR'S REPORT TO UNDP - RESPONSE TO THE COVID-19 OUTBREAK IN BOSNIA AND HERZEGOVINA

### STATEMENT OF FIXED ASSETS

We noted that the UNDP project ID 126570 'Response to the COVID-19 Outbreak in Bosnia and Herzegovina' - output ID 120611 had no assets and accordingly a statement of fixed assets was not produced.

### INDEPENDENT AUDITOR'S REPORT TO UNDP - RESPONSE TO THE COVID-19 OUTBREAK IN BOSNIA AND HERZEGOVINA

### STATEMENT OF CASH

We noted that the UNDP project ID 126570 'Response to the COVID-19 Outbreak in Bosnia and Herzegovina' - output ID 120611 did not have a dedicated bank account for the DIM project activities subject to audit and accordingly a Statement of Cash was not produced.

### **MANAGEMENT LETTER**

We have not raised any audit findings or recommendations as a result of the financial audit and audit of internal controls.

**MARK HENDERSON** 

**PARTNER** 

**BDO LLP** 55 Baker Street London W1U 7EU

15 July 2021



### **ANNEXES**

### **ANNEX I: COMBINED DELIVERY REPORT**

### Combined Delivery Report By Project

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### Selection Criteria:

Business Unit: BIH10
Period: Jan-Dec (2020)
Selected Project Id: ALL
Selected Fund Code: ALL
Selected Dept. IDs: ALL
Selected Outputs: 00120611

Project Id: 00126570 Response to COVID-19 outbreak Output #: 00120611 COVID-19 Health system		Period : Impl. Partner : Location :	Jan-Dec (2020) 99999 UNDP Bosnia-Herzgovina		
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept:	54201 (Bosnia&Herz-Central)				
und :	04000 (Core Programme, UNU Centre)				
	71620 - Daily Subsistence Allow-Local	0.00	160.00	0.00	160.00
	71635 - Travel - Other	0.00	8,349.56	0.00	8,349.56
	72105 - Svc Co-Construction & Engineer	0.00	16,097.42	0.00	16,097.42
	72125 - Svc Co-Studies & Research Serv	0.00	3,203.43	0.00	3,203.43
	72130 - Svc Co-Transportation Services	0.00	197.52	0.00	197.52
	72210 - Machinery and Equipment	0.00	19,771.08	0.00	19,771.08
	72311 - Fuel, petroleum and other oils	0.00	571.43	0.00	571.43
	72315 - Food & Textile Products	0.00	217.27	0.00	217.2
	72330 - Medical Products	0.00	7,506.71	0.00	7,506.7
	72350 - Medical Kits	0.00	0.00	0.00	0.00
	72399 - Other Materials and Goods	0.00	0.00	0.00	0.00
	72430 - Postage and Pouch	0.00	245.76	0.00	245.70
	72510 - Publications	0.00	1,273.23	0.00	1,273.2
	74205 - Audio Visual Productions	0.00	580.81	0.00	580.8
	74210 - Printing and Publications	0.00	338.42	0.00	338.4
	74215 - Promotional Materials and Dist	0.00	1,588.53	0.00	1,588.5
	74225 - Other Media Costs	0.00	49.94	0.00	49.9
	74510 - Bank Charges	0.00	5,030.69	0.00	5,030.6
	74525 - Sundry	0.00	23.92	0.00	23.9
	74705 - Port Operation	0.00	3,732.20	0.00	3,732.2
	74725 - Other L.T.S.H.	0.00	27,017.41	0.00	27,017.4
	75707 - Learning – subsistence allowan	0.00	17.64	0.00	17.6
	76125 - Realized Loss	0.00	1.265.52	0.00	1.265.5
	76135 - Realized Loss	0.00	-4.73	0.00	- 4.7
otal fo	r Fund 04000	0.00	97,233.76	0.00	97,233.76
Fund :	28644 (COVID Country Response)				
	61105 - Salaries - NP Staff	0.00	7,403.96	0.00	7,403.96
	62105 - Dependency Allowance-NP Staff	0.00	99.24	0.00	99.24
	62110 - Contrib Joint Staff Pension-NP	0.00	1,497.32	0.00	1,497.3
	62115 - Contrib to Med, SocIns-NP Staff	0.00	536.79	0.00	536.79
	62140 - Annual Leave Expense - NO	0.00	636.52	0.00	636.5
	63530 - Contribution to EOS Benefits	0.00	277.64	0.00	277.6
	63535 - Contribution to Security	0.00	296.16	0.00	296.1
	63540 - Contribution to Training	0.00	25.92	0.00	25.9
	63545 - Contribution to ICT	0.00	111.06	0.00	111.0
	63550 - Contributions to MAIP	0.00	3.71	0.00	3.7
	63555 - Contribution to UN JFA	0.00	222.13	0.00	222.1
	63560 - Contributions to Appendix D	0.00	18.52	0.00	18.5
	64110 - Separations - NP Staff	0.00	148.07	0.00	148.0
	64397 - Services to projects -CO staff	0.00	89.847.14	0.00	89.847.14
	65115 - Contributions to ASHI Reserve	0.00	736.70	0.00	736.70

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	00126570 Response to COVID-19 outl 00120611 COVID-19 Health system	oreak	Period : Impl. Partner : Location :	Jan-Dec (2020) 99999 UNDP Bosnia-Herzgovina	
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Ex
651	35 - Payroll Mgt Cost Recovery ATLA	0.00	40.11	0.00	40.1
713	05 - Local ConsultSht Term-Tech	0.00	811.02	0.00	811.02
713	60 - Local Consult-Security	0.00	28.97	0.00	28.9
714	05 - Service Contracts-Individuals	0.00	32,946.20	0.00	32,946.2
714	10 - MAIP Premium SC	0.00	13.81	0.00	13.8
714	15 - Contribution to Security SC	0.00	1,101.10	0.00	1,101.1
716	20 - Daily Subsistence Allow-Local	0.00	246.47	0.00	246.4
716	30 - Shipment	0.00	120.48	0.00	120.4
716	35 - Travel - Other	0.00	2,345.76	0.00	2,345.7
721	05 - Svc Co-Construction & Engineer	0.00	53,837.11	0.00	53,837.1
721	20 - Svc Co-Trade and Business Serv	0.00	76,294.30	0.00	76,294.3
721	25 - Svc Co-Studies & Research Serv	0.00	216,808.08	0.00	216,808.0
721	60 - Svc Co-Education & Health Serv	0.00	7,218.68	0.00	7,218.6
722	10 - Machinery and Equipment	0.00	5,262,660.13	0.00	5,262,660.1
723	25 - Chemical, Glass, NonMetallic Prd	0.00	110,000.00	0.00	110,000.0
723	30 - Medical Products	0.00	2,456,866.07	0.00	2,456,866.0
723	50 - Medical Kits	0.00	1,605,395.87	0.00	1,605,395.8
724	01 - Prefab structure/other buildin	0.00	0.00	0.00	0.0
724	30 - Postage and Pouch	0.00	91.65	0.00	91.6
725	05 - Stationery & other Office Supp	0.00	113.19	0.00	113.1
725	10 - Publications	0.00	913.26	0.00	913.2
727	05 - Hospitality-Special Events	0.00	400.40	0.00	400.4
742	05 - Audio Visual Productions	0.00	260.23	0.00	260.2
742	10 - Printing and Publications	0.00	3,435.75	0.00	3,435.7
742	15 - Promotional Materials and Dist	0.00	383.72	0.00	383.7
	20 - Translation Costs	0.00	660.66	0.00	660.6
742	25 - Other Media Costs	0.00	1,306.69	0.00	1,306.6
745	05 - Insurance	0.00	1,853.54	0.00	1,853.5
745	15 - Claims and Adjustments	0.00	302.78	0.00	302.
745	20 - Storage	0.00	190.31	0.00	190.3
745	25 - Sundry	0.00	- 23.92	0.00	- 23.9
745	96 - Services to projects -GOE	0.00	1,994.74	0.00	1,994.
	05 - Port Operation	0.00	2,004.58	0.00	2,004.
	10 - Land Transport	0.00	11,081.25	0.00	11,081.2
747	25 - Other L.T.S.H.	0.00	65,735.27	0.00	65,735.2
	05 - Facilities & Admin - Implement	0.00	543,216.30	0.00	543,216.3
	25 - Realized Loss	0.00	6,732.62	0.00	6,732.6
761	35 - Realized Gain	0.00	- 609.44	0.00	- 609.4
tal for Fu	nd 28644	0.00	10,568,638.62	0.00	10,568,638.6
und: 300	00 (Programme Cost Sharing)				
	35 - Travel - Other	0.00	576.11	0.00	576.1
	05 - Svc Co-Construction & Engineer	0.00	9,496.57	0.00	9,496.5
	210 - Machinery and Equipment	0.00	708,327.85	0.00	708,327.8
	30 - Medical Products	0.00	291,405.14	0.00	291,405.1
	50 - Medical Kits	0.00	- 58,290.56	0.00	- 58,290.
	30 - Postage and Pouch	0.00	1.85	0.00	1.8
	i10 - Publications	0.00	111.99	0.00	111.9
742	205 - Audio Visual Productions	0.00	623.98	0.00	623.9
	210 - Printing and Publications	0.00	128.20	0.00	128.2
742	215 - Promotional Materials and Dist	0.00	988.73	0.00	988.7
75.40	10 - Bank Charges	0.00	35.00	0.00	35.0

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	tt #: 00126570 Response to COVID-19 out tt #: 00120611 COVID-19 Health system	break	Period : Impl. Partner : Location :	Jan-Dec (2020) 99999 UNDP Bosnia-Herzgovina	
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Ex
	75105 - Facilities & Admin - Implement	0.00	76,272.37	0.00	76,272.37
	76125 - Realized Loss	0.00	616.61	0.00	616.61
	76135 - Realized Gain	0.00	- 13.17	0.00	- 13.17
Total fo	or Fund 30000	0.00	1,030,280.67	0.00	1,030,280.67
Fund :	30071 (Programme cost sharing - GOV1)				
	64397 - Services to projects -CO staff	0.00	2,487.55	0.00	2,487.55
	72210 - Machinery and Equipment	0.00	272,083.91	0.00	272,083.91
	72330 - Medical Products	0.00	83,609.98	0.00	83,609.98
	72350 - Medical Kits	0.00	625,142.42	0.00	625,142.42
	72430 - Postage and Pouch	0.00	130.30	0.00	130.30
	72510 - Publications	0.00	0.00	0.00	0.00
	74210 - Printing and Publications	0.00	192.30	0.00	192.30
	74220 - Translation Costs	0.00	163.53	0.00	163.53
	74725 - Other L.T.S.H.	0.00	0.00	0.00	0.00
	75105 - Facilities & Admin - Implement	0.00	29,514.29	0.00	29,514.29
	76125 - Realized Loss 76135 - Realized Gain	0.00	117.48 - 94.18	0.00	117.48 - 94.18
Total fo	or Fund 30071	0.00	1,013,347.58	0.00	1,013,347.58
Fund :	30084 (Prog Resources from 11888)				
	71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
	71635 - Travel - Other	0.00	0.00	0.00	0.00
	72130 - Svc Co-Transportation Services	0.00	0.00	0.00	0.00
	72210 - Machinery and Equipment	0.00	0.00	0.00	0.00
	72311 - Fuel, petroleum and other oils	0.00	0.00	0.00	0.00
	72330 - Medical Products	0.00	0.00	0.00	0.00
	72350 - Medical Kits	0.00	0.00	0.00	0.00
	72430 - Postage and Pouch	0.00	0.00	0.00	0.00
	72510 - Publications	0.00	0.00	0.00	0.00
	72515 - Print Media	0.00	0.00	0.00	0.00
	74205 - Audio Visual Productions	0.00	0.00	0.00	0.00
	74210 - Printing and Publications 74215 - Promotional Materials and Dist	0.00	0.00 0.00	0.00	0.00
	74215 - Promotional Materials and Dist	0.00	0.00	0.00	0.00
	74525 - Sundry	0.00	0.00	0.00	0.00
	74725 - Other L.T.S.H.	0.00	0.00	0.00	0.00
	75105 - Facilities & Admin - Implement	0.00	- 0.01	0.00	- 0.01
	75707 - Learning – subsistence allowan	0.00	0.00	0.00	0.00
	76125 - Realized Loss	0.00	0.00	0.00	0.00
	76135 - Realized Gain	0.00	0.00	0.00	0.00
rotal fo	or Fund 30084	0.00	- 0.01	0.00	- 0.01
Total fo	or Dept : 54201	0.00	12,709,500.62	0.00	12,709,500.62

Dept: 54204 (Bosnia&Herz-Dem. Governance)

Fund: 28644 (COVID Country Response)

DP UN Development Programme Report ID: unglcdrp

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Project Id: 00126570 Response to COVID-19 outb Output #: 00120611 COVID-19 Health system	reak	Period : Impl. Partner : Location :	Jan-Dec (2020) 99999 UNDP Bosnia-Herzgovina	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72350 - Medical Kits	0.00	65,299.32	0.00	65,299.32
75105 - Facilities & Admin - Implement	0.00	1,958.98	0.00	1,958.98
Total for Fund 28644	0.00	67,258.30	0.00	67,258.30
Total for Dept : 54204	0.00	67,258.30	0.00	67,258.30
Dept: 54208 (Bosnia&Herz-Poverty Reduction)				
Fund: 28644 (COVID Country Response)				
72105 - Svc Co-Construction & Engineer	0.00	0.00	0.00	0.00
72210 - Machinery and Equipment	0.00	5,616.00	0.00	5,616.00
74505 - Insurance	0.00	- 887.97	0.00	- 887.97
74725 - Other L.T.S.H.	0.00	-27.792.00	0.00	- 27,792.00
75105 - Facilities & Admin - Implement	0.00	- 1.039.12	0.00	- 1,839,12
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 28644	0.00	-24,903.09	0.00	-24,903.09
Fund: 30000 (Programme Cost Sharing)				
71635 - Travel - Other	0.00	165.58	0.00	165.58
72350 - Medical Kits	0.00	52,441.73	0.00	52,441.73
75105 - Facilities & Admin - Implement	0.00	4,208.58	0.00	4,208.58
76125 - Realized Loss	0.00	0.01	0.00	0.01
Total for Fund 30000	0.00	56,815.90	0.00	56,815.90
Total for Dept : 54208	0.00	31,912.81	0.00	31,912.81
Total for Output: 00120611	0.00	12,808,671.73	0.00	12,808,671.73
Project Total :	0.00	12,808,671.73	0.00	12,808,671.73

STELLANA NEDISPA RESIDENT REPRESENTATIVE OU PROGRA Signed By:

Date

31.05,2021

Signed By:

Mark Henderson Partner

BDO LLP 55 Baker Street London W1U 7EU

15 July 2021



DP UN Development Programme Report ID: unglcdrp

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### Selection Criteria:

Business Unit : BIH10
Period : Jan-Dec (2020)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00120611

Project Id: ALL		Period :	Jan-Dec (2020)	
Output #: ALL		Impl. Partner : Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
54201 - Bosnia&Herz-Central	0.00	12,709,500.62	0.00	12,709,500.62
54204 - Bosnia&Herz-Dem. Governance	0.00	67,258.30	0.00	67,258.30
54208 - Bosnia&Herz-Poverty Reduction	0.00	31,912.81	0.00	31,912.81

DP UN Development Programme Report ID: unglodrp

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### **Funds Utilization**

### Selection Criteria :

Project/Award: 00126570 Response to COVID-19 outbreak Period: As at Dec 31, 2020

Output # 00120611 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	3,301.35
Commitments	3,136.76



# ANNEX II: STANDARD AUDIT RATINGS COVERING THE AUDIT OF INTERNAL CONTROLS AND SYSTEMS

**Fully Satisfactory** 

The assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area.

Satisfactory / Some Improvement Needed The assessed governance arrangements, risk management practices and controls were generally established and functioning but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area.

Partially Satisfactory / Major Improvement Needed The assessed governance arrangements, risk management practices and controls were established and functioning, but need major improvement. Issues identified by the audit could significantly affect the achievement of the objectives of the audited entity/area.

Unsatisfactory

The assessed governance arrangements, risk management practices and controls were either not adequately established or not functioning well. Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity/area.

### FOR MORE INFORMATION:

### INTERNATIONAL INSTITUTIONS AND DONOR ASSURANCE

Assurance, advisory and management solutions to the international development community

https://www.bdo.co.uk/engb/services/advisory/international-institutions-and-donor-assurance

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