



AUDIT

OF

IMMEDIATE STABILIZATION FACILITY FOR LIBYA
(Directly Implemented Project No. 94616, Output No. 112158)

IN

UNDP LIBYA

Report No. 2355
Issue Date: 12 August 2021

Report on the Audit of Immediate Stabilization Facility for Libya implemented by UNDP Libya (Project No. 94616, Output No. 112158) Executive Summary

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 31 May to 11 June 2021, conducted an audit of 'Immediate Stabilization Facility for Libya' (Project No. 94616, Output No. 112158) (the Project), which is directly implemented and managed by the UNDP Country Office in Libya (the Office). The last audit of the Project was conducted by OAI, through BDO LLP in 2020 and covered project expenses from 1 January to 31 December 2019.

The audit firm conducted a financial audit in accordance with the International Standards of Auditing (ISA), the 700 series, 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 2020 and the accompanying Funds Utilization statement¹ as of 31 December 2020 as well as Statement of Assets as of 31 December 2020. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters) or expenses of other United Nations agencies. 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*.

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*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
11,533	Unmodified	193	Unmodified

*Expenses recorded in the Combined Delivery Report were \$19,433,020. Excluded from the audit scope were transactions that relate to expenses of other United Nations agencies (\$308,807) and expenses processed and approved by other UNDP offices outside of the country (\$7,584,801). Also excluded were expenses incurred at the "responsible party" level (\$6,514).

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 categorized incorrectly in the Combined Delivery Report.

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

¹ 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.

Implementation status of previous OAI audit recommendations:

The previous audit (Report No. 2245, issued on 3 September 2020) did not result in any recommendations.

Management comments and action plan

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

Helge S. Osttveiten
Director
Office of Audit and Investigations



FINAL AUDIT REPORT

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

Financial audit of the UNDP directly implemented project “Immediate Stabilization Facility For Libya”

Project ID 94616 Output ID 112158

Libya

IBDO

IDENTIFICATION

Project name:	Immediate Stabilization Facility For Libya
Output name:	Stabilisation Facility for Libya - Stronger for Libya
UNDP Country Office:	Libya
Atlas Project ID:	94616
Atlas Output ID:	112158
Auditor:	BDO LLP
Period subject to audit:	1 January to 31 December 2020

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EXECUTIVE SUMMARY

BDO LLP conducted the financial audit of “Immediate Stabilization Facility For Libya” (Project ID 94616 - Output ID 112158) (the project), directly implemented by UNDP Libya (‘the Office’) for the year ended 31 December 2020. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

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 Assets	Unmodified
Statement of Cash	Not applicable

MANAGEMENT LETTER SUMMARY

As a result of our audit, we have raised one audit finding with no net financial impact as summarised below:

No.	Title	Priority	Net financial impact \$
1	Expenditure categorised incorrectly in the Combined Delivery Report (CDR)	Medium (Important)	-
Total			-

PRIOR YEAR AUDIT

The project “Immediate Stabilization Facility for Libya” (Project ID 94616 - Output ID 112158) was audited in the prior year (audit ID 2245 issued on 3 September 2020) with no findings raised.



MARK HENDERSON
PARTNER

BDO LLP
55 Baker Street
London W1U 7EU

26 July 2021



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 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 OPINIONS

INDEPENDENT AUDITOR'S REPORT TO UNDP - IMMEDIATE STABILIZATION FACILITY FOR LIBYA

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 94616, "Immediate Stabilization Facility For Libya", output ID 112158, "Stabilization Facility for Libya - Stronger for Libya" 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 \$ 19,433,019.75, is comprised of expenditure directly incurred by the UNDP Country Office in Libya for an amount of \$ 11,532,897.69 and expenditure incurred by entities other than the Country Office for an amount of \$ 7,900,122.06. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Libya of \$ 11,532,897.69.

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of \$ 11,532,897.69 directly incurred by the UNDP Country Office in Libya 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, 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.

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

26 July 2021



INDEPENDENT AUDITOR'S REPORT TO UNDP - IMMEDIATE STABILIZATION FACILITY FOR LIBYA

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 of the UNDP project ID 94616 "Immediate Stabilization Facility For Libya" - output ID 112158 "Stabilization Facility for Libya - Stronger for Libya" as at 31 December 2020.

In our opinion, the attached statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP project "Immediate Stabilization Facility for Libya" amounting to \$ 192,777.62 as at 31 December 2020 in accordance with UNDP accounting policies.

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 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 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 of Fixed Assets 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 of Fixed Assets.

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 of Fixed Assets, 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
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26 July 2021



INDEPENDENT AUDITOR'S REPORT TO UNDP - IMMEDIATE STABILIZATION FACILITY FOR LIBYA

STATEMENT OF CASH

We noted that the UNDP project ID 94616 “Immediate Stabilization Facility For Libya” - output ID 112158 “Stabilization Facility for Libya - Stronger for Libya” 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

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

Finding no.:1	Title: Expenditure categorised incorrectly in the CDR
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Observation:

According to UNDP POPP Financial Resources Management policy, the expenditures reported in the Combined Delivery Report (CDR) reflect expenses recorded in the Atlas general ledger grouped into the following columns:

- a) **Government:** This represents expenditures recorded against liquidated NEX advances
- b) **UN Agency:** This reflects expenditures reported by UN Agencies through PDRs
- c) **UNDP:** This represents all other expenditures i.e. expenditures incurred by UNDP on direct implementation, direct payments and reimbursements.

The Office signed a UN Agency Contribution Agreement on 23 April 2020. The nature of activities covered by this agreement was the development and delivery of a capacity building programme including training, monitoring and coaching activities for Libyan Civil Society Organisations (CSOs) for an agreed budget amounted to \$ 1,398,424.39.

As of 31 December 2020, total expenses incurred by the other UN Agency amounted to \$ 308,806.57. These expenses are summarised in the table below:

Transaction Id	Accounting Date	Activity Id	Amount in US\$
LBY10-00029830-1-3-ACCR-DST	09-Dec-20	3.00 CNFLICMGT	69,605.39
LBY10-00029830-1-4-ACCR-DST	09-Dec-20	3.00 CNFLICMGT	160,000.00
LBY10-00029830-1-5-ACCR-DST	09-Dec-20	3.00 CNFLICMGT	51,517.97
LBY10-00029830-1-6-ACCR-DST	09-Dec-20	3.00 CNFLICMGT	1,366.96
LBY10-00029830-1-7-ACCR-DST	09-Dec-20	3.00 CNFLICMGT	24,618.20
LBY10-00029830-1-8-ACCR-DST	09-Dec-20	3.00 CNFLICMGT	1,698.05
Total			308,806.57

However, we noted that the expenditures incurred by the other UN agency during 2020 were recorded under the column "UNDP exp" instead of the column "UN Agencies Exp" in the CDR covering the period from 1 January to 31 December 2020. This is not in compliance with the CDR expenses presentation as outlined in UNDP POPP Financial Resources Management Policy.

The reason that these expenses have been reported as 'UNDP expenses' instead of 'other UN agencies expenses' is that the Office had multiple implementing partners (IP) codes created for the other UN agency in the Atlas system such as "PU0085", "W71835" and "IP 2002". Those codes had been created by the request of other Country Offices of UNDP, and only the "IP 2002" code is recognised as a UN agency.

The impact of this is that the CDR is not accurate, as it incorrectly presents \$ 308,806.57 of expenditure incurred by another UN agency as UNDP expenditure.

We noted that the project subject to audit had used the code "PU0085" to record the other UN agency budget and expenses for the financial year 2020; as a result, the expenses incurred by the other UN agency were recorded incorrectly in the CDR.

Priority: Medium (Important)

Recommendation:

The Office should review all expenses for correct categorisation in the CDR. Any final adjustments (rejections or corrections) should be made as necessary. Significant adjustments should be reviewed and cleared by the Office's senior management.

Management comments and action plan:

The management agrees with the comment and the recommendation. The correct implementing agent code 02002 for the other UN agency is used for the financial year 2021 after consulting with the Office of Financial Resources Management (OFRM).



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26 July 2021



ANNEXES

ANNEX I: COMBINED DELIVERY REPORT

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UN Development Programme
Report ID: unglcdp

Combined Delivery Report By Project

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Selection Criteria :

Business Unit : LBY10
Period : Jan-Dec (2020)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00112158

Project Id : 00094616 Immediate Stabilization Facili		Period :	Jan-Dec (2020)	
Output # : 00112158 SFL Stronger for Libya		Impl. Partner :	99999 UNDP	
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 45801 (Libya - Central)

Fund : 30000 (Programme Cost Sharing)

33001 - Change(s) in accounting policy	0.00	0.00	0.00	0.00
61305 - Salaries - IP Staff	0.00	149,953.57	0.00	149,953.57
61310 - Post Adjustment - IP Staff	0.00	19,141.68	0.00	19,141.68
62305 - Dependency Allowances-IP Staff	0.00	8,166.09	0.00	8,166.09
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	28,909.30	0.00	28,909.30
62315 - Contrib. to medical, social in	0.00	1,484.64	0.00	1,484.64
62320 - Mobility, Hardship, Non-remova	0.00	16,005.01	0.00	16,005.01
62335 - Hazard Duty Station Allow-IP	0.00	315.60	0.00	315.60
62340 - Annual Leave Expense - IP	0.00	1,872.51	0.00	1,872.51
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	9,879.97	0.00	9,879.97
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,732.50	0.00	1,732.50
63350 - Reimb of Income Tax-IP Staff	0.00	3,393.94	0.00	3,393.94
63365 - Special Oper Living Allow-IP	0.00	14,850.00	0.00	14,850.00
63530 - Contribution to EOS Benefits	0.00	3,854.78	0.00	3,854.78
63535 - Contribution to Security	0.00	5,969.38	0.00	5,969.38
63540 - Contribution to Training	0.00	359.83	0.00	359.83
63545 - Contribution to ICT	0.00	1,541.89	0.00	1,541.89
63550 - Contributions to MAIP	0.00	51.38	0.00	51.38
63555 - Contribution to UN JFA	0.00	3,083.90	0.00	3,083.90
63560 - Contributions to Appendix D	0.00	257.03	0.00	257.03
64310 - Separations - IP Staff	0.00	1,439.12	0.00	1,439.12
64321 - Reassignment-Ticket Costs	0.00	187.78	0.00	187.78
64322 - Reassignments-Subsistence Allow	0.00	3,608.65	0.00	3,608.65
64324 - Reassignments-Shipments	0.00	4,550.00	0.00	4,550.00
64397 - Services to projects -CO staff	0.00	348,567.04	0.00	348,567.04
65115 - Contributions to ASHI Reserve	0.00	10,228.14	0.00	10,228.14
65135 - Payroll Mgt Cost Recovery ATLA	0.00	579.44	0.00	579.44
71205 - Intl Consultants-Sht Term-Tech	0.00	140,588.19	0.00	140,588.19
71210 - Intl Consultants-Sht Term-Supp	0.00	211,517.97	0.00	211,517.97
71211 - Intl Consult Security Charge	0.00	3,867.52	0.00	3,867.52
71305 - Local Consult.-Sht Term-Tech	3,700.00	0.00	0.00	3,700.00
71405 - Service Contracts-Individuals	0.00	-76,944.52	0.00	-76,944.52
71410 - MAIP Premium SC	0.00	19.48	0.00	19.48
71415 - Contribution to Security SC	0.00	2,238.50	0.00	2,238.50
71505 - UN Volunteers-Stipend & Allow	0.00	46,299.30	0.00	46,299.30
71510 - UNV Settling-In-Grant	0.00	4,226.56	0.00	4,226.56
71515 - UNV-Security Allowance	0.00	0.00	0.00	0.00
71520 - UNV-Language Allowance	0.00	685.33	0.00	685.33
71535 - UNV-Medical Insurance	0.00	3,030.68	0.00	3,030.68
71540 - UNV-Global Charges	0.00	2,119.81	0.00	2,119.81
71541 - UNVs-Contribution to security	0.00	1,713.70	0.00	1,713.70
71545 - UNV-Home Leave Travel & Allowa	0.00	489.52	0.00	489.52
71550 - UNV-Resettlement Allowance	0.00	3,916.14	0.00	3,916.14
71560 - UNV-Intl Appoint/Sep Incl Trvl	0.00	2,000.00	0.00	2,000.00

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UN Development Programme
Report ID: unglodrp

Combined Delivery Report By Project

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Project id : 00094616 Immediate Stabilization Facili		Period : Jan-Dec (2020)		
Output # : 00112158 SFL Stronger for Libya		Impl. Partner : 99999 UNDP		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71591 - UNV_Cost_Recovery_Deployment	0.00	6,150.00	0.00	6,150.00
71592 - UNV_COST_RECOVERY_RECURRING	0.00	7,643.90	0.00	7,643.90
71605 - Travel Tickets-International	0.00	17,500.37	0.00	17,500.37
71615 - Daily Subsistence Allow-Intl	0.00	104,353.00	0.00	104,353.00
71630 - Shipment	0.00	222,602.69	0.00	222,602.69
71635 - Travel - Other	447.00	15,899.37	0.00	16,346.37
72105 - Svc Co-Construction & Engineer	0.00	589,077.79	0.00	589,077.79
72120 - Svc Co-Trade and Business Serv	0.00	7,800.00	0.00	7,800.00
72125 - Svc Co-Studies & Research Serv	0.00	3,901.00	0.00	3,901.00
72130 - Svc Co-Transportation Services	0.00	196,000.00	0.00	196,000.00
72135 - Svc Co-Communications Service	0.00	170,387.17	0.00	170,387.17
72165 - Svc Co-Social Svcs, Social Sci	0.00	24,178.00	0.00	24,178.00
72205 - Office Machinery	0.00	3,732.98	0.00	3,732.98
72210 - Machinery and Equipment	0.00	573,942.60	0.00	573,942.60
72215 - Transportation Equipment	0.00	141,905.46	0.00	141,905.46
72330 - Medical Products	0.00	342,701.61	0.00	342,701.61
72401 - Prefab structure/other buildin	0.00	2,041,553.31	0.00	2,041,553.31
72402 - Building Maintenance	0.00	1,413,245.49	0.00	1,413,245.49
72405 - Acquisition of Communic Equip	0.00	115,917.21	0.00	115,917.21
72425 - Mobile Telephone Charges	267.00	1,912.62	0.00	2,179.62
72440 - Connectivity Charges	0.00	5,493.98	0.00	5,493.98
72505 - Stationery & other Office Supp	0.00	15.82	0.00	15.82
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73105 - Rent	0.00	24,618.20	0.00	24,618.20
73107 - Rent - Meeting Rooms	0.00	11,464.12	0.00	11,464.12
73115 - Moving Expenses	0.00	25,000.00	0.00	25,000.00
73120 - Utilities	0.00	43,435.20	0.00	43,435.20
73125 - Common Services-Premises	0.00	135,722.73	0.00	135,722.73
73216 - Construction Cost	0.00	2,413,836.49	0.00	2,413,836.49
73310 - Maint & Licencing of Software	0.00	1,366.96	0.00	1,366.96
73405 - Rental & Maint-Other Office Eq	0.00	35,448.95	0.00	35,448.95
73406 - Maintenance of Equipment	0.00	2,982.33	0.00	2,982.33
74110 - Audit Fees	0.00	15,600.78	0.00	15,600.78
74125 - Investment Management Fees	0.00	65.00	0.00	65.00
74210 - Printing and Publications	0.00	31,973.94	0.00	31,973.94
74220 - Translation Costs	0.00	47,119.61	0.00	47,119.61
74505 - Insurance	0.00	10,449.69	0.00	10,449.69
74525 - Sundry	0.00	714.16	0.00	714.16
74596 - Services to projects -GOE	0.00	220,630.47	0.00	220,630.47
74598 - Direct Project Costs - GOE	0.00	22,590.00	0.00	22,590.00
74710 - Land Transport	0.00	375.72	0.00	375.72
74725 - Other L.T.S.H.	0.00	50,664.42	0.00	50,664.42
75105 - Facilities & Admin - Implement	0.00	913,557.18	0.00	913,557.18
75705 - Learning costs	0.00	897,756.16	0.00	897,756.16
75709 - Learning - training of counter	0.00	21,900.00	0.00	21,900.00
75710 - Participation of counterparts	2,100.00	10,286.86	0.00	12,386.86
76110 - Foreign Exch Translation Loss	0.00	3.63	0.00	3.63
76125 - Realized Loss	0.00	17,160.14	0.00	17,160.14
76135 - Realized Gain	0.00	- 549.23	0.00	- 549.23
77305 - Salaries - IP Staff-TA	0.00	165,816.26	0.00	165,816.26
77306 - Appoint-Tk cost-IP Staff-TA	0.00	1,814.00	0.00	1,814.00
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	9,210.00	0.00	9,210.00
77309 - Appoint-shipment-IP Staff-TA	0.00	1,200.00	0.00	1,200.00
77310 - Post Adjustment - IP Staff-TA	0.00	46,062.40	0.00	46,062.40

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Run Time: 26-02-2021 13:02:34

Project Id : 00094616 Immediate Stabilization Facili		Period : Jan-Dec (2020)		
Output # : 00112158 SFL Stronger for Libya		Impl. Partner : 99999 UNDP		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	5,170.15	0.00	5,170.15
77320 - Assg hardship & mob allow-TA	0.00	22,339.01	0.00	22,339.01
77345 - Dep Allowances-IP Staff-TA	0.00	15,102.38	0.00	15,102.38
77353 - Reimb of Income Tax - IP-TA	0.00	7,023.17	0.00	7,023.17
77357 - Repat. Grl/Comm Ann Lv-IP-TA	0.00	6,875.75	0.00	6,875.75
77365 - Spec Oper Living Allow-IP-TA	0.00	17,699.14	0.00	17,699.14
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	58,038.45	0.00	58,038.45
77385 - Contribution to Security	0.00	10,569.65	0.00	10,569.65
77386 - Contribution to ICT_TA	0.00	3,128.60	0.00	3,128.60
77395 - MAIP Premium TA/IP	0.00	104.30	0.00	104.30
77396 - PAYROLL MGT COST RECOVERY	0.00	1,931.40	0.00	1,931.40
77397 - Appendix D TA/IP	0.00	521.41	0.00	521.41
77630 - Dep Exp Owned - ITC	0.00	0.00	0.00	0.00
77660 - Dep Exp Owned -Vehicle	0.00	24,677.62	0.00	24,677.62
77670 - Dep Exp-Hvy Mac & Equip	0.00	0.00	0.00	0.00
Total for Fund 30000	6,514.00	12,343,122.92	0.00	12,349,636.92
Fund : 30071 (Programme cost sharing - GOV1)				
61305 - Salaries - IP Staff	0.00	20,260.07	0.00	20,260.07
61310 - Post Adjustment - IP Staff	0.00	4,968.51	0.00	4,968.51
62305 - Dependency Allowances-IP Staff	0.00	3,249.82	0.00	3,249.82
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	7,096.26	0.00	7,096.26
62315 - Contrib. to medical, social in	0.00	197.53	0.00	197.53
62320 - Mobility, Hardship, Non-remova	0.00	5,272.25	0.00	5,272.25
62340 - Annual Leave Expense - IP	0.00	3,002.87	0.00	3,002.87
63330 - Ed Grl Incl Trvl&Allow-IP Stf	0.00	3,640.00	0.00	3,640.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	980.00	0.00	980.00
63350 - Reimb of Income Tax-IP Staff	0.00	756.86	0.00	756.86
63365 - Special Oper Living Allow-IP	0.00	5,867.93	0.00	5,867.93
63530 - Contribution to EOS Benefits	0.00	946.07	0.00	946.07
63535 - Contribution to Security	0.00	1,513.72	0.00	1,513.72
63540 - Contribution to Training	0.00	88.30	0.00	88.30
63545 - Contribution to ICT	0.00	378.42	0.00	378.42
63550 - Contributions to MAIP	0.00	12.60	0.00	12.60
63555 - Contribution to UN JFA	0.00	756.86	0.00	756.86
63560 - Contributions to Appendix D	0.00	63.06	0.00	63.06
64308 - Appointments-Lump Sum	0.00	2,110.71	0.00	2,110.71
64309 - Appointment-Shipments	0.00	3,539.79	0.00	3,539.79
64310 - Separations - IP Staff	0.00	353.20	0.00	353.20
64397 - Services to projects -CO staff	0.00	174,982.80	0.00	174,982.80
65115 - Contributions to ASHI Reserve	0.00	2,510.25	0.00	2,510.25
65135 - Payroll Mgt Cost Recovery ATLA	0.00	225.35	0.00	225.35
71405 - Service Contracts-Individuals	0.00	37,231.33	0.00	37,231.33
71410 - MAIP Premium SC	0.00	12.60	0.00	12.60
71415 - Contribution to Security SC	0.00	1,513.24	0.00	1,513.24
71505 - UN Volunteers-Stipend & Allow	0.00	7,041.81	0.00	7,041.81
71510 - UNV Settling-In-Grant	0.00	470.39	0.00	470.39
71520 - UNV-Language Allowance	0.00	510.38	0.00	510.38
71535 - UNV-Medical Insurance	0.00	2,418.86	0.00	2,418.86
71540 - UNV-Global Charges	0.00	449.31	0.00	449.31
71541 - UNV's-Contribution to security	0.00	281.67	0.00	281.67
71550 - UNV-Resettlement Allowance	0.00	591.39	0.00	591.39

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Project Id : 00094616 Immediate Stabilization Facility		Period : Jan-Dec (2020)		
Output # : 00112158 SFL Stronger for Libya		Impl. Partner : 99999 UNDP		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71565 - UNV-Natl Appoint/Sap Incl Trvl	0.00	188.21	0.00	188.21
71591 - UNV_Cost_Recovery_Deployment	0.00	3,309.16	0.00	3,309.16
71592 - UNV_COST_RECOVERY_RECURRING	0.00	1,456.50	0.00	1,456.50
71615 - Daily Subsistence Allow-Intl	0.00	4,932.80	0.00	4,932.80
72105 - Svc Co-Construction & Engineer	0.00	99,445.34	0.00	99,445.34
72402 - Building Maintenance	0.00	-18,710.44	0.00	-18,710.44
73105 - Rent	0.00	16,227.90	0.00	16,227.90
73125 - Common Services-Premises	0.00	38,847.89	0.00	38,847.89
74220 - Translation Costs	0.00	350.00	0.00	350.00
74596 - Services to projects -GOE	0.00	9,145.18	0.00	9,145.18
74598 - Direct Project Costs - GOE	0.00	122,172.27	0.00	122,172.27
75105 - Facilities & Admin - Implement	0.00	19,439.24	0.00	19,439.24
75711 - TrnWrkshp&Conf - Stipends	0.00	1,849.40	0.00	1,849.40
77305 - Salaries - IP Staff-TA	0.00	31,897.67	0.00	31,897.67
77306 - Appoint-Tk cost-IP Staff-TA	0.00	270.70	0.00	270.70
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	4,620.00	0.00	4,620.00
77309 - Appoint-shipment-IP Staff-TA	0.00	1,200.00	0.00	1,200.00
77310 - Post Adjustment - IP Staff-TA	0.00	8,403.25	0.00	8,403.25
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	327.42	0.00	327.42
77320 - Assg hardship & mob allow-TA	0.00	5,608.24	0.00	5,608.24
77345 - Dep Allowances-IP Staff-TA	0.00	2,697.33	0.00	2,697.33
77353 - Reimb of Income Tax - IP-TA	0.00	1,344.83	0.00	1,344.83
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	-1,396.02	0.00	-1,396.02
77365 - Spec Oper Living Allow-IP-TA	0.00	6,239.66	0.00	6,239.66
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	11,186.39	0.00	11,186.39
77385 - Contribution to Security	0.00	2,154.06	0.00	2,154.06
77386 - Contribution to ICT_TA	0.00	604.52	0.00	604.52
77395 - MAIP Premium TA/IP	0.00	20.14	0.00	20.14
77396 - PAYROLL MGT COST RECOVERY	0.00	386.28	0.00	386.28
77397 - Appendix D TA/IP	0.00	100.76	0.00	100.76
Total for Fund 30071	0.00	667,412.69	0.00	667,412.69
Fund : 30079 (EUROPEAN COMMISSION)				
61105 - Salaries - NP Staff	0.00	16,239.20	0.00	16,239.20
61305 - Salaries - IP Staff	0.00	94,676.67	0.00	94,676.67
61310 - Post Adjustment - IP Staff	0.00	23,273.58	0.00	23,273.58
62110 - Contrib Joint Staff Pension-NP	0.00	3,264.57	0.00	3,264.57
62115 - Contrib to Med,SocIns-NP Staff	0.00	503.42	0.00	503.42
62120 - Hazard Duty Station Allow-NP	0.00	1,619.87	0.00	1,619.87
62140 - Annual Leave Expense - ND	0.00	-1,848.56	0.00	-1,848.56
62305 - Dependency Allowances-IP Staff	0.00	10,268.00	0.00	10,268.00
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	33,638.13	0.00	33,638.13
62315 - Contrib. to medical, social in	0.00	3,147.59	0.00	3,147.59
62320 - Mobility, Hardship, Non-remova	0.00	22,922.47	0.00	22,922.47
62340 - Annual Leave Expense - IP	0.00	7,777.63	0.00	7,777.63
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	17,368.00	0.00	17,368.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,775.50	0.00	2,775.50
63350 - Reimb of Income Tax-IP Staff	0.00	4,731.79	0.00	4,731.79
63365 - Special Oper Living Allow-IP	0.00	17,515.01	0.00	17,515.01
63530 - Contribution to EOS Benefits	0.00	5,101.18	0.00	5,101.18
63535 - Contribution to Security	0.00	7,639.80	0.00	7,639.80
63540 - Contribution to Training	0.00	476.11	0.00	476.11

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Project ID : 00094616 Immediate Stabilization Facili	Period : Jan-Dec (2020)			
Output # : 00112158 SFL Stronger for Libya	Impl. Partner : 99999 UNDP			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63545 - Contribution to ICT	0.00	2,040.44	0.00	2,040.44
63550 - Contributions to MAIP	0.00	68.05	0.00	68.05
63555 - Contribution to UN JFA	0.00	4,080.92	0.00	4,080.92
63560 - Contributions to Appendix D	0.00	340.08	0.00	340.08
64110 - Separations - NP Staff	0.00	324.78	0.00	324.78
64310 - Separations - IP Staff	0.00	1,677.08	0.00	1,677.08
65115 - Contributions to ASHI Reserve	0.00	13,535.11	0.00	13,535.11
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,164.84	0.00	1,164.84
71405 - Service Contracts-Individuals	0.00	37,581.05	0.00	37,581.05
71410 - MAIP Premium SC	0.00	15.26	0.00	15.26
71415 - Contribution to Security SC	0.00	1,523.26	0.00	1,523.26
71630 - Shipment	0.00	70,643.27	0.00	70,643.27
72105 - Svc Co-Construction & Engineer	0.00	51,749.42	0.00	51,749.42
72210 - Machinery and Equipment	0.00	492,739.64	0.00	492,739.64
72215 - Transportation Equipment	0.00	1,153,959.90	0.00	1,153,959.90
72350 - Medical Kits	0.00	227.59	0.00	227.59
72401 - Prefab structure/other buildin	0.00	132,104.24	0.00	132,104.24
72402 - Building Maintenance	0.00	1,586,253.74	0.00	1,586,253.74
72425 - Mobile Telephone Charges	0.00	146.52	0.00	146.52
75105 - Facilities & Admin - Implement	0.00	278,284.70	0.00	278,284.70
76135 - Realized Gain	0.00	-383.13	0.00	-383.13
77305 - Salaries - IP Staff-TA	0.00	68,367.45	0.00	68,367.45
77310 - Post Adjustment - IP Staff-TA	0.00	17,042.58	0.00	17,042.58
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	655.02	0.00	655.02
77320 - Assg hardship & mob allow-TA	0.00	11,860.00	0.00	11,860.00
77345 - Dep Allowances-IP Staff-TA	0.00	6,352.72	0.00	6,352.72
77353 - Reimb of Income Tax - IP-TA	0.00	3,373.73	0.00	3,373.73
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	2,707.12	0.00	2,707.12
77365 - Spec Oper Living Allow-IP-TA	0.00	13,200.00	0.00	13,200.00
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	23,804.55	0.00	23,804.55
77385 - Contribution to Security	0.00	4,557.64	0.00	4,557.64
77388 - Contribution to ICT TA	0.00	1,281.14	0.00	1,281.14
77395 - MAIP Premium TA/IP	0.00	42.71	0.00	42.71
77396 - PAYROLL MGT COST RECOVERY	0.00	772.56	0.00	772.56
77397 - Appendix D TA/IP	0.00	213.55	0.00	213.55
77670 - Dep Exp-Hvy Mac & Equip	0.00	0.00	0.00	0.00
Total for Fund 30079	0.00	4,253,397.49	0.00	4,253,397.49
Fund : 32045 (JPN - Partnership Devt Pgm PCF)				
64397 - Services to projects -CO staff	0.00	84,814.67	0.00	84,814.67
71505 - UN Volunteers-Stipend & Allow	0.00	1,789.80	0.00	1,789.80
71520 - UNV-Language Allowance	0.00	26.25	0.00	26.25
71535 - UNV-Medical Insurance	0.00	116.10	0.00	116.10
71540 - UNV-Global Charges	0.00	79.41	0.00	79.41
71541 - UNVs-Contribution to security	0.00	64.09	0.00	64.09
71545 - UNV-Home Leave Travel & Allowa	0.00	18.75	0.00	18.75
71550 - UNV-Resettlement Allowance	0.00	150.00	0.00	150.00
71592 - UNV_COST_RECOVERY_RECURRING	0.00	284.19	0.00	284.19
71630 - Shipment	0.00	275,822.26	0.00	275,822.26
72105 - Svc Co-Construction & Engineer	0.00	155,851.50	0.00	155,851.50
72120 - Svc Co-Trade and Business Serv	0.00	27,944.70	0.00	27,944.70
72210 - Machinery and Equipment	0.00	16,424.50	0.00	16,424.50

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Project Id : 00094616 Immediate Stabilization Facili		Period : Jan-Dec (2020)		
Output # : 00112158 SFL Stronger for Libya		Impl. Partner : 99999 UNDP		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72215 - Transporation Equipment	0.00	541,594.90	0.00	541,594.90
72401 - Prefab structure/other buildin	0.00	5,714.50	0.00	5,714.50
72402 - Building Maintenance	0.00	361,620.09	0.00	361,620.09
73104 - Leased Building	0.00	122,964.17	0.00	122,964.17
74596 - Services to projects -GOE	0.00	35,185.34	0.00	35,185.34
75105 - Facilities & Admin - Implement	0.00	130,437.22	0.00	130,437.22
Total for Fund 32045	0.00	1,760,902.44	0.00	1,760,902.44
Fund : 53080 (ITA/LIB MSA TF Crisis Post Cnf)				
64397 - Services to projects -CO staff	0.00	74,458.37	0.00	74,458.37
72402 - Building Maintenance	0.00	173,303.93	0.00	173,303.93
73105 - Rent	0.00	9,736.73	0.00	9,736.73
73125 - Common Services-Premises	0.00	46,268.43	0.00	46,268.43
74596 - Services to projects -GOE	0.00	8,171.28	0.00	8,171.28
74598 - Direct Project Costs - GOE	0.00	59,978.12	0.00	59,978.12
75105 - Facilities & Admin - Implement	0.00	29,753.35	0.00	29,753.35
Total for Fund 53080	0.00	401,670.21	0.00	401,670.21
Total for Dept : 45801	6,514.00	19,426,505.75	0.00	19,433,019.75
Total for Output : 00112158	6,514.00	19,426,505.75	0.00	19,433,019.75
Project Total :	6,514.00	19,426,505.75	0.00	19,433,019.75

Mark Henderson
Partner

BDO LLP
55 Baker Street
London W1U 7EU

26 July 2021



Signed By :

Ahmed Alyassery

Date :

16-Jun-2021

Signed By :

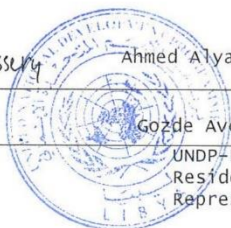
Gozde Avci

Date :

16-Jun-2021

UNDP-Libya Deputy
Resident
Representative

SFL Project
Manager a.i



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Selection Criteria :

Business Unit : LBY10
Period : Jan-Dec (2020)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00112158

Project Id : ALL	Period : Jan-Dec (2020)			
Output # : ALL	Impl. Partner : Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
45801 - Libya - Central	8,514.00	19,426,505.75	0.00	19,433,019.75

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Funds Utilization

Selection Criteria :

Business Unit : LBY10
Period : Jan-Dec (2020)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00112158

Project/Award: 00094616 Immediate Stabilization Facili

Period : As at Dec 31, 2020

Output #	00112158	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			20,133.00
Undepreciated Fixed Assets			192,777.62
Unamortized Intangible Assets			0.00
Inventory			449,216.50
Prepayments			0.00
Commitments			11,558,446.62

ANNEX II: STATEMENT OF FIXED ASSETS

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Statement of Assets in Service Report for the year ended 31 December 2020

UN Development Programme (UNDP)- Libya Country Office

Report ID: SFL - Output No 0012158

Business Unit: LBY10

Operating Unit: LBY

Empowered People.
Endless solutions.

Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value	Quantity	Department	Impl Agent	Donor	Project	Fund code
00000000391	MTRV4	Toyota Corolla	00000000391	111618	2012	LBY10_TUN	05-08-13	05-08-13	18,110.24	6,917.10	1	45801	001981	00182	00112158	30000
00000000428	MTRV5	Armored Vehicles	00000000428	JTM/VUJ/BD/4098820		LBY-PALM.C	07-11-13	07-11-13	174,532.05	70,297.62	0.8542	45801	001981	10283	00112158	30000
00000000559	MTRV5	A Armored vehicles including	203-3	JTM/VUJ/BD/5045618	Land Cruiser 200 VR7	LBY-PALM.C	02-03-20	02-03-20	124,187.00	115,562.90	1	45801	001981	10283	00112158	30000
									316,829.29	192,777.62						

Prepared By:

Hussam Baggar

Asset focal Person
UNDP Libya

Reviewed By:

Ahmed Alyassery

SFL Project Manager, a.i
UNDP Libya

Approved By:

Gorde Avci Legrand

Deputy Resident Representative
UNDP Libya

08-Jun-2021

08-Jun-2021

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Mark Henderson
PartnerBDO LLP
55 Baker Street
London W1U 7EU

26 July 2021



ANNEX III: AUDIT FINDING PRIORITY RATINGS

The following categories of priorities are used:

High (Critical)	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.
Medium (Important)	Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP.
Low	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. Therefore, low priority recommendations are not included in this report.



FOR MORE INFORMATION:

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