UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations

AUDIT

OF

RESILIENCE AND RECOVERY
(Directly Implemented Project No. 104158, Output Nos. 105858 and 112553)

IN

UNDP Libya

Report No. 2356

Issue Date: 12 August 2021

Report on the Audit of Resilience and Recovery implemented by UNDP Libya (Project No. 104158, Output Nos. 105858 and 112553)
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 'Resilience and Recovery' (Project No. 104158), 'Strengthening Local Capacities' (Output Nos. 105858 and 112553) (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 (Output No. 105858) 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 statement[1] 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). 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 reports and corresponding management letters submitted by the audit firm, the results are summarized in the table below:

Output No.	Project Expenses		Project Assets	
	Amount (in $ '000)	Opinion	Amount (in $'000)	Opinion
105858	5,191*	Unmodified***	N/A****	N/A
112553	5,455**	Unmodified	99	Unmodified

**Expenses recorded in the Combined Delivery Report were $6,003,655. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country ($375,403). Also excluded were expenses incurred at the "responsible party" level ($437,386).*

***Expenses recorded in the Combined Delivery Report were $5,791,221. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country ($335,762).*

****There was a Net Financial Misstatement (NFM) of $53,411, but it did not affect the audit opinion as it was not financially material.*

*****Not Applicable.*

[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.

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 for Output No. 105858, 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 a cut-off recording error by which a 2019 transaction of $53,411 was recorded as expenditure in 2020.

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

Implementation status of previous OAI audit recommendations:

The previous audit of Output No. 105858 (Report No. 2246, 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 Osttveiten
2021.08.12
11:04:11 -04'00'

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 "Resilience and Recovery"

Project ID 104158 Output ID 105858

Libya

BDO

IDENTIFICATION

Project name:	Resilience and Recovery
Output name:	Strengthening Local Capacities
UNDP Country Office:	Libya
Atlas Project ID:	104158
Atlas Output ID:	105858
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 "Resilience and Recovery" (Project ID 104158 - Output ID 105858) (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 Fixed Assets	Not applicable
Statement of Cash	Not applicable

MANAGEMENT LETTER SUMMARY

As a result of our audit, we have raised one audit finding with a net financial impact totalling $ 53,411.00, as summarised below:

No.	Title	Priority	Net financial impact $
1	Cut-off error	Medium (Important)	53,411.00
Total			**53,411.00**

PRIOR YEAR AUDIT

The project "Resilience and Recovery" (Project ID 104158 - Output ID 105858) was audited in the prior year (audit ID 2246 – 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 - RESILIENCE AND RECOVERY'

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 104158, "Resilience and Recovery", output ID 105858, "Strengthening Local Capacities", 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 $ 6,003,654.66, is comprised of expenditure directly incurred by the UNDP Country Office in Libya for an amount of $ 5,190,865.67 and expenditure incurred by entities other than the Country Office for an amount of $ 812,788.99. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Libya of $ 5,190,865.87.

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of $ 5,190,865.87 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 - RESILIENCE AND RECOVERY

STATEMENT OF ASSETS

We noted that the UNDP project ID 104158, "Resilience and Recovery", output ID 105858, "Strengthening Local Capacities", had no assets and accordingly a statement of fixed assets was not produced.

INDEPENDENT AUDITOR'S REPORT TO UNDP - RESILIENCE AND RECOVERY

STATEMENT OF CASH

We noted that the UNDP project ID 104158, "Resilience and Recovery", output ID 105858, "Strengthening Local Capacities" 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: Cut-off error

Observation:

In accordance with International Public Sector Accounting Standards (IPSAS), UNDP expenses policy follows the accrual basis of accounting, under which transactions and events are recognised as they occur and not only when cash or its equivalent is received or paid. The transaction and events are recorded in the accounting records and recognised in the financial statements of the periods to which they relate when goods or services are received and accepted by UNDP and a corresponding liability to pay is created.

As UNDP has to comply with IPSAS, the Office needs to ensure that any anticipated expenses before closing the year are recorded through the accrual system, using the correct accounting year. Furthermore, in accordance with UNDP POPP, it is important that the receipts be entered promptly in ATLAS when the goods and services are actually received. It is mandatory to enter receipts in ATLAS within 48 hours of actual receipt of goods and services, so that expense and asset recognition are performed correctly in accordance with UNDP accounting policy.

During our audit we noted that the following transaction was recorded in the FY2020 CDR in despite the invoice being received in FY2019:

Transaction Id	Accounting Date	Date of invoice	Description	Amount in $
LBY10-00028390-1-1-ACCR-DST	03-Jan-20	16-Dec-19	ROL Consultant July to Oct	53,410.73

The issue occurred because the transaction was not recorded until over two weeks after the invoice was received.

This resulted in the overstatement of the CDR with expenditure that relates to FY2019 rather than FY2020.

Priority: Medium (Important)

Recommendation:

UNDP should follow IPSAS when recording expenses by processing expenditure during the correct accounting period.

Management comments and action plan:

The management agrees with the recommendation that according to the UNDP Programme and Operation Policies and Procedures, under expense management: “receipts have to be entered in ATLAS on the date when services are properly rendered and accepted in accordance with the contracts.

Based on the above, the project allocated appropriate time to review the accuracy of the received supporting documents relevant to the invoice of 16 Dec 2019. After checking the accuracy, a request for direct payment and certification for payment was prepared to be signed by the acting project manager as budget owner. The receipt was created in Atlas only after confirming acceptance from the Project Manager of the consultant’s deliverables by signing the above-mentioned documents on 03 January 2020, the date where both receipt and voucher were created in the Atlas system.

By applying IPSAS, the project is supposed to record the receipt in 2019 instead of being recorded in 2020 whether by accelerating the process of review/approval and signatures or by creating the receipt the moment the invoice for actual deliverables is received and leaving space later for cancellation in case of missing documents or non-compliance.

Action Plan:

The management will ensure the full implementation of IPSAS by the project team; the corporate year-end guideline and procedures will be followed strictly to avoid such errors for the financial year 2021 and the following years; the receipts of goods and services will be recognized on timely basis for the full compliance of IPSAS.

MARK HENDERSON
PARTNER

BDO LLP
55 Baker Street
London W1U 7EU

26 July 2021

ANNEXES

ANNEX I: COMBINED DELIVERY REPORT

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Combined Delivery Report By Project

UN Development Programme
Report ID: unglodrp

Page 1 of 5
Run Time: 03-03-2021 07:03:00

Selection Criteria :

Business Unit : LBY10
Period : Jan-Dec (2020)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00105858

Project Id : 00104158 Resilience and Recovery — **Period : Jan-Dec (2020)**
Output # : 00105858 Strengthening local capacities — **Impl. Partner : 99999 UNDP**
Location : Libya

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept: 45801 (Libya - Central)				
Fund : 11968 (Country Investment Facility)				
71605 - Travel Tickets-International	0.00	-527.06	0.00	-527.06
71615 - Daily Subsistence Allow-Intl	0.00	-1,012.00	0.00	-1,012.00
71635 - Travel - Other	0.00	-188.00	0.00	-188.00
Total for Fund 11968	**0.00**	**-1,727.06**	**0.00**	**-1,727.06**
Fund : 30000 (Programme Cost Sharing)				
71620 - Daily Subsistence Allow-Local	0.00	-0.16	0.00	-0.16
73216 - Construction Cost	0.00	4,512.40	0.00	4,512.40
75105 - Facilities & Admin - Implement	0.00	360.98	0.00	360.98
Total for Fund 30000	**0.00**	**4,873.22**	**0.00**	**4,873.22**
Fund : 30079 (EUROPEAN COMMISSION)				
33001 - Change(s) in accounting policy	0.00	0.00	0.00	0.00
61305 - Salaries - IP Staff	0.00	20,585.58	0.00	20,585.58
61310 - Post Adjustment - IP Staff	0.00	4,967.09	0.00	4,967.09
62305 - Dependency Allowances-IP Staff	0.00	-8,829.94	0.00	-8,829.94
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	7,546.01	0.00	7,546.01
62315 - Contrib. to medical, social in	0.00	1,263.94	0.00	1,263.94
62320 - Mobility, Hardship, Non-remova	0.00	6,461.37	0.00	6,461.37
62340 - Annual Leave Expense - IP	0.00	126.46	0.00	126.46
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	2,433.84	0.00	2,433.84
63335 - Home Leave Trvl & Allow-IP Stf	0.00	-2,002.00	0.00	-2,002.00
63350 - Reimb of Income Tax-IP Staff	0.00	180.68	0.00	180.68
63365 - Special Oper Living Allow-IP	0.00	-1,757.59	0.00	-1,757.59
63530 - Contribution to EOS Benefits	0.00	958.26	0.00	958.26
63535 - Contribution to Security	0.00	1,360.28	0.00	1,360.28
63540 - Contribution to Training	0.00	89.41	0.00	89.41
63545 - Contribution to ICT	0.00	383.28	0.00	383.28
63550 - Contributions to MAIP	0.00	12.78	0.00	12.78
63555 - Contribution to UN JFA	0.00	766.62	0.00	766.62
63560 - Contributions to Appendix D	0.00	63.85	0.00	63.85
64306 - Appointment-Ticket Costs	0.00	1,333.00	0.00	1,333.00
64307 - Appointment-Subsistence Allow	0.00	4,620.00	0.00	4,620.00
64308 - Appointments-Lump Sum	0.00	6,228.44	0.00	6,228.44
64309 - Appointment-Shipments	0.00	18,000.00	0.00	18,000.00
64310 - Separations - IP Staff	0.00	357.76	0.00	357.76
65115 - Contributions to ASHI Reserve	0.00	2,542.52	0.00	2,542.52
65135 - Payroll Mgt Cost Recovery ATLA	0.00	180.24	0.00	180.24
71205 - Intl Consultants-Sht Term-Tech	22,206.55	0.00	0.00	22,206.55
71305 - Local Consult.-Sht Term-Tech	105,470.81	0.00	0.00	105,470.81

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Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Run Time: 03-03-2021 07:03:00

Project Id : 00104158 Resilience and Recovery	Period :	Jan-Dec (2020)
Output # : 00105858 Strengthening local capacities	Impl. Partner :	99999 UNDP
	Location :	Libya

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71310 - Local Consult.-Short Term-Supp	92,562.97	0.00	0.00	92,562.97
71405 - Service Contracts-Individuals	0.00	- 2,399.42	0.00	- 2,399.42
71410 - MAIP Premium SC	0.00	0.14	0.00	0.14
71415 - Contribution to Security SC	0.00	- 337.81	0.00	- 337.81
71605 - Travel Tickets-International	0.00	4,551.92	0.00	4,551.92
71615 - Daily Subsistence Allow-Intl	0.00	154.38	0.00	154.38
71620 - Daily Subsistence Allow-Local	0.00	- 0.16	0.00	- 0.16
71630 - Shipment	0.00	114,462.53	0.00	114,462.53
71635 - Travel - Other	4,615.36	0.00	0.00	4,615.36
72105 - Svc Co-Construction & Engineer	0.00	392,513.16	0.00	392,513.16
72120 - Svc Co-Trade and Business Serv	0.00	31,694.05	0.00	31,694.05
72125 - Svc Co-Studies & Research Serv	0.00	43,595.28	0.00	43,595.28
72175 - Svc Co-Urban, Rural & Regional	0.00	855,458.72	0.00	855,458.72
72210 - Machinery and Equipment	0.00	28,336.96	0.00	28,336.96
72215 - Transporation Equipment	0.00	690,584.73	0.00	690,584.73
72311 - Fuel, petroleum and other oils	0.00	58.45	0.00	58.45
72399 - Other Materials and Goods	0.00	3,800.00	0.00	3,800.00
72401 - Prefab structure/other buildin	0.00	191,481.53	0.00	191,481.53
72402 - Building Maintenance	0.00	2,662,744.10	0.00	2,662,744.10
72405 - Acquisition of Communic Equip	0.00	2,235.72	0.00	2,235.72
72425 - Mobile Telephone Charges	0.00	87.60	0.00	87.60
72440 - Connectivity Charges	0.00	562.50	0.00	562.50
72505 - Stationery & other Office Supp	0.00	93.76	0.00	93.76
72605 - Grants to Instit & other Benef	62,432.12	0.00	0.00	62,432.12
73104 - Leased Building	0.00	24,592.83	0.00	24,592.83
73105 - Rent	0.00	6,491.16	0.00	6,491.16
73125 - Common Services-Premises	0.00	- 140,482.95	0.00	- 140,482.95
74105 - Management and Reporting Srvs	2,000.00	0.00	0.00	2,000.00
74110 - Audit Fees	0.00	14,213.00	0.00	14,213.00
74120 - Capacity Assessment	0.00	20,667.22	0.00	20,667.22
74125 - Investment Management Fees	0.00	2,673.50	0.00	2,673.50
74205 - Audio Visual Productions	24,332.14	0.00	0.00	24,332.14
74210 - Printing and Publications	0.00	6,744.09	0.00	6,744.09
74220 - Translation Costs	0.00	3,522.59	0.00	3,522.59
74505 - Insurance	0.00	349.62	0.00	349.62
74510 - Bank Charges	0.00	50.00	0.00	50.00
74520 - Storage	0.00	2,124.41	0.00	2,124.41
74725 - Other L.T.S.H.	0.00	3,126.75	0.00	3,126.75
75105 - Facilities & Admin - Implement	0.00	392,149.98	0.00	392,149.98
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	14,628.86	0.00	14,628.86
75706 - Learning - ticket costs	0.00	2,840.47	0.00	2,840.47
75709 - Learning - training of counter	88,155.90	0.00	0.00	88,155.90
75710 - Participation of counterparts	35,610.60	7,619.48	0.00	43,230.08
76125 - Realized Loss	0.00	6,243.84	0.00	6,243.84
76135 - Realized Gain	0.00	- 27.33	0.00	- 27.33
77305 - Salaries - IP Staff-TA	0.00	58,646.03	0.00	58,646.03
77310 - Post Adjustment - IP Staff-TA	0.00	18,815.88	0.00	18,815.88
77315 - Contrib-Med,Soclns-IP Staff-TA	0.00	547.66	0.00	547.66
77353 - Reimb of Income Tax – IP-TA	0.00	2,857.66	0.00	2,857.66
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	1,623.64	0.00	1,623.64
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	20,436.40	0.00	20,436.40
77385 - Contribution to Security	0.00	3,079.07	0.00	3,079.07
77386 - Contribution to ICT_TA	0.00	1,161.93	0.00	1,161.93

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Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

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Run Time: 03-03-2021 07:03:00

Project Id : 00104158 Resilience and Recovery	Period :	Jan-Dec (2020)	
Output # : 00105858 Strengthening local capacities	Impl. Partner :	99999 UNDP	
	Location :	Libya	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
77395 - MAIP Premium TA/IP	0.00	38.77	0.00	38.77
77396 - PAYROLL MGT COST RECOVERY	0.00	643.80	0.00	643.80
77397 - Appendix D TA/IP	0.00	193.67	0.00	193.67
Total for Fund 30079	**437,386.45**	**5,563,122.05**	**0.00**	**6,000,508.50**
Total for Dept : 45801	**437,386.45**	**5,566,268.21**	**0.00**	**6,003,654.66**
Total for Output : 00105858	**437,386.45**	**5,566,268.21**	**0.00**	**6,003,654.66**
Project Total :	**437,386.45**	**5,566,268.21**	**0.00**	**6,003,654.66**

Signed By : Paola Piccione — Paola Piccione, SLCRR Project Manager — Date : 16-Jun-2021

Signed By : Gozde Avci, UNDP Libya Deputy Resident Representative — Date : 16-Jun-2021

Mark Henderson
Partner

BDO LLP
55 Baker Street
London W1U 7EU

26 July 2021

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Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

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Run Time: 03-03-2021 07:03:00

Selection Criteria :

Business Unit : LBY10
Period : Jan-Dec (2020)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00105858

Project Id : ALL		**Period : Jan-Dec (2020)**		
Output # : ALL		**Impl. Partner :**		
		Location :		
	Govt Exp	**UNDP Exp**	**UN Agencies Exp**	**Total Exp**
45801 - Libya - Central	437,386.45	5,566,268.21	0.00	6,003,654.66

DocuSign Envelope ID: B5499F47-D785-43E9-8A2B-674D774C5632

Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

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Run Time: 03-03-2021 07:03:01

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 : 00105858

Project/Award: 00104158 Resilience and Recovery **Period : As at Dec 31, 2020**

Output # 00105858 Impl. Partner :99999 UNDP	**UNDP AMOUNT**
Outstanding NEX advances	**- 0.01**
Undepreciated Fixed Assets	**0.00**
Unamortized Intangible Assets	**0.00**
Inventory	**0.00**
Prepayments	**0.00**
Commitments	**1,823,748.97**

ANNEX II: 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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FINAL AUDIT REPORT

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

Financial audit of the UNDP directly implemented project "Resilience and Recovery"

Project ID 104158 Output ID 112553

Libya

BDO

IDENTIFICATION

Project name:	Resilience and Recovery
Output name:	Strengthen Local Capacities II
UNDP Country Office:	Libya
Atlas Project ID:	104158
Atlas Output ID:	112553
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 "Resilience and Recovery" (Project ID 104158 - Output ID 112553) (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 Fixed Assets	Unmodified
Statement of Cash	Not applicable

MANAGEMENT LETTER SUMMARY

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

PRIOR YEAR AUDIT

The project "Resilience and Recovery" (Project ID 104158 - Output ID 112553) was not audited in the prior year.

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 – RESILIENCE AND RECOVERY

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 104158, "Resilience and Recovery", output ID 112553, "Strengthening Local Capacity II" 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 $ 5,791,221.31, is comprised of expenditure directly incurred by the UNDP Country Office in Libya for an amount of $ 5,455,459.58 and expenditure incurred by entities other than the Country Office for an amount of $ 335,761.73. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Libya of $ 5,455,459.58.

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of $ 5,455,459.58 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 – RESILIENCE AND RECOVERY

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 104158, "Resilience and Recovery", output ID 112553, "Strengthening Local Capacity II" 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 "Strengthening Local Capacities and Recovery" amounting to $ 98,689.58 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
London W1U 7EU

26 July 2021

INDEPENDENT AUDITOR'S REPORT TO UNDP - RESILIENCE AND RECOVERY

STATEMENT OF CASH

We noted that the UNDP project ID 104158, "Resilience and Recovery"- output ID 112553, "Strengthening Local Capacity II" 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.

MARK HENDERSON
PARTNER

BDO LLP
55 Baker Street
London W1U 7EU

26 July 2021

ANNEXES

ANNEX I: COMBINED DELIVERY REPORT

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Combined Delivery Report By Project

UN DP **UN Development Programme**
Report ID: unglcdrp

Page 1 of 5
Run Time: 03-03-2021 07:03

Selection Criteria :

Business Unit : LBY10
Period : Jan-Dec (2020)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00112553

Project Id : 00104158 Resilience and Recovery		**Period :**	**Jan-Dec (2020)**
Output # : 00112553 Strengthen local capacities II		**Impl. Partner :**	**99999 UNDP**
		Location :	

Dept: 45801 (Libya - Central)

Fund : 30079 (EUROPEAN COMMISSION)

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
33001 - Change(s) in accounting policy	0.00	0.00	0.00	0.00
61305 - Salaries - IP Staff	0.00	151,988.80	0.00	151,988.80
61310 - Post Adjustment - IP Staff	0.00	56,348.99	0.00	56,348.99
62305 - Dependency Allowances-IP Staff	0.00	13,159.85	0.00	13,159.85
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	52,784.01	0.00	52,784.01
62315 - Contrib. to medical, social in	0.00	2,344.32	0.00	2,344.32
62320 - Mobility, Hardship, Non-remova	0.00	14,504.94	0.00	14,504.94
62330 - Rental Supplements - IP Staff	0.00	2,494.65	0.00	2,494.65
62340 - Annual Leave Expense - IP	0.00	8,500.01	0.00	8,500.01
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	26,415.99	0.00	26,415.99
63335 - Home Leave Trvl & Allow-IP Stf	0.00	5,264.00	0.00	5,264.00
63350 - Reimb of Income Tax-IP Staff	0.00	7,918.97	0.00	7,918.97
63365 - Special Oper Living Allow-IP	0.00	15,452.59	0.00	15,452.59
63530 - Contribution to EOS Benefits	0.00	7,812.67	0.00	7,812.67
63535 - Contribution to Security	0.00	9,832.17	0.00	9,832.17
63540 - Contribution to Training	0.00	4,379.18	0.00	4,379.18
63545 - Contribution to ICT	0.00	3,125.03	0.00	3,125.03
63550 - Contributions to MAIP	0.00	104.16	0.00	104.16
63555 - Contribution to UN JFA	0.00	6,250.11	0.00	6,250.11
63560 - Contributions to Appendix D	0.00	520.84	0.00	520.84
64306 - Appointment-Ticket Costs	0.00	2,955.28	0.00	2,955.28
64308 - Appointments-Lump Sum	0.00	7,764.21	0.00	7,764.21
64309 - Appointment-Shipments	0.00	11,799.79	0.00	11,799.79
64310 - Separations - IP Staff	0.00	2,916.73	0.00	2,916.73
64323 - Reassignments-Lump Sum	0.00	1,329.84	0.00	1,329.84
64324 - Reassignments-Shipment	0.00	1,950.00	0.00	1,950.00
65115 - Contributions to ASHI Reserve	0.00	20,729.62	0.00	20,729.62
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,699.68	0.00	1,699.68
71205 - Intl Consultants-Sht Term-Tech	0.00	2,310.00	0.00	2,310.00
71211 - Intl Consult Security Charge	0.00	96.00	0.00	96.00
71305 - Local Consult.-Sht Term-Tech	0.00	494.85	0.00	494.85
71405 - Service Contracts-Individuals	0.00	115,359.45	0.00	115,359.45
71410 - MAIP Premium SC	0.00	43.81	0.00	43.81
71415 - Contribution to Security SC	0.00	5,196.03	0.00	5,196.03
71505 - UN Volunteers-Stipend & Allow	0.00	34,345.87	0.00	34,345.87
71510 - UNV Settling-In-Grant	0.00	8,434.85	0.00	8,434.85
71520 - UNV-Language Allowance	0.00	877.41	0.00	877.41
71535 - UNV-Medical Insurance	0.00	2,988.87	0.00	2,988.87
71540 - UNV-Global Charges	0.00	1,815.62	0.00	1,815.62
71541 - UNVs-Contribution to security	0.00	1,373.78	0.00	1,373.78
71545 - UNV-Home Leave Travel & Allowa	0.00	326.71	0.00	326.71
71550 - UNV-Resettlement Allowance	0.00	3,097.26	0.00	3,097.26
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	6,000.00	0.00	6,000.00
71591 - UNV_Cost_Recovery_Deployment	0.00	8,200.00	0.00	8,200.00

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Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Run Time: 03-03-2021 07:03:30

Project Id : 00104158 Resilience and Recovery	Period :	Jan-Dec (2020)
Output # : 00112553 Strengthen local capacities II	Impl. Partner :	99999 UNDP
	Location :	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71592 - UNV_COST_RECOVERY_RECURRING	0.00	6,446.29	0.00	6,446.29
71605 - Travel Tickets-International	0.00	88.58	0.00	88.58
71630 - Shipment	0.00	495,214.57	0.00	495,214.57
71635 - Travel - Other	0.00	577.50	0.00	577.50
72105 - Svc Co-Construction & Engineer	0.00	114,681.15	0.00	114,681.15
72120 - Svc Co-Trade and Business Serv	0.00	228,387.68	0.00	228,387.68
72130 - Svc Co-Transportation Services	0.00	90.98	0.00	90.98
72210 - Machinery and Equipment	0.00	602,503.46	0.00	602,503.46
72215 - Transporation Equipment	0.00	2,277,903.30	0.00	2,277,903.30
72330 - Medical Products	0.00	18,750.00	0.00	18,750.00
72401 - Prefab structure/other buildin	0.00	0.00	0.00	0.00
72402 - Building Maintenance	0.00	499,413.59	0.00	499,413.59
72405 - Acquisition of Communic Equip	0.00	7,174.85	0.00	7,174.85
72425 - Mobile Telephone Charges	0.00	1,296.86	0.00	1,296.86
73104 - Leased Building	0.00	18,198.70	0.00	18,198.70
73105 - Rent	0.00	12,982.31	0.00	12,982.31
73107 - Rent - Meeting Rooms	0.00	289.82	0.00	289.82
73120 - Utilities	0.00	187,261.49	0.00	187,261.49
73125 - Common Services-Premises	0.00	29,422.61	0.00	29,422.61
73410 - Maint, Oper of Transport Equip	0.00	7.01	0.00	7.01
74120 - Capacity Assessment	0.00	- 734.84	0.00	- 734.84
74125 - Investment Management Fees	0.00	14,279.49	0.00	14,279.49
74505 - Insurance	0.00	15.37	0.00	15.37
74510 - Bank Charges	0.00	335.23	0.00	335.23
74525 - Sundry	0.00	363.90	0.00	363.90
74725 - Other L.T.S.H.	0.00	49,135.61	0.00	49,135.61
74965 - Low value equipment	0.00	58.02	0.00	58.02
75105 - Facilities & Admin - Implement	0.00	378,850.95	0.00	378,850.95
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	2,175.00	0.00	2,175.00
75710 - Participation of counterparts	0.00	314.92	0.00	314.92
76125 - Realized Loss	0.00	214.74	0.00	214.74
77305 - Salaries - IP Staff-TA	0.00	104,932.96	0.00	104,932.96
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	3,876.00	0.00	3,876.00
77309 - Appoint-shipment-IP Staff-TA	0.00	2,220.00	0.00	2,220.00
77310 - Post Adjustment - IP Staff-TA	0.00	32,774.52	0.00	32,774.52
77315 - Contrib-Med,Socins-IP Staff-TA	0.00	2,350.42	0.00	2,350.42
77345 - Dep Allowances-IP Staff-TA	0.00	3,301.16	0.00	3,301.16
77353 - Reimb of Income Tax – IP-TA	0.00	4,773.91	0.00	4,773.91
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	4,734.19	0.00	4,734.19
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	36,698.25	0.00	36,698.25
77385 - Contribution to Security	0.00	5,526.73	0.00	5,526.73
77386 - Contribution to ICT_TA	0.00	2,065.63	0.00	2,065.63
77395 - MAIP Premium TA/IP	0.00	68.88	0.00	68.88
77396 - PAYROLL MGT COST RECOVERY	0.00	1,223.32	0.00	1,223.32
77397 - Appendix D TA/IP	0.00	344.26	0.00	344.26
77660 - Dep Exp Owned -Vehicle	0.00	9,325.00	0.00	9,325.00
Total for Fund 30079	**0.00**	**5,791,221.31**	**0.00**	**5,791,221.31**
Total for Dept : 45801	**0.00**	**5,791,221.31**	**0.00**	**5,791,221.31**

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Combined Delivery Report By Project

UN Development Programme
Report ID: ungldrp

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Run Time: 03-03-2021 07:03:30

Project Id : 00104158 Resilience and Recovery	Period :	Jan-Dec (2020)
Output # : 00112553 Strengthen local capacities II	Impl. Partner :	99999 UNDP
	Location :	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Output : 00112553	0.00	5,791,221.31	0.00	5,791,221.31
Project Total :	**0.00**	**5,791,221.31**	**0.00**	**5,791,221.31**

Signed By : Paola Piccione — Paola Piccione — SLCRR Project Manager — Date : 16-Jun-2021

Signed By : Gozde Avci — UNDP-Libya Deputy Resident Representative — Date : 16-Jun-2021

Mark Henderson
Partner

BDO LLP
55 Baker Street
London W1U 7EU

26 July 2021

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Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Page 4 of 5
Run Time: 03-03-2021 07:03:30

Selection Criteria :

Business Unit : LBY10
Period : Jan-Dec (2020)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00112553

Project Id : ALL	**Period : Jan-Dec (2020)**
Output # : ALL	**Impl. Partner :**
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
45801 - Libya - Central	0.00	5,791,221.31	0.00	5,791,221.31

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Combined Delivery Report By Project

UN DP **UN Development Programme**
Report ID: unglcdrp

Page 5 of 5
Run Time: 03-03-2021 07:03:31

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 : 00112553

Project/Award: 00104158 Resilience and Recovery **Period : As at Dec 31, 2020**

Output # 00112553 Impl. Partner :99999 UNDP	**UNDP AMOUNT**
Outstanding NEX advances	0.00
Undepreciated Fixed Assets	98,689.58
Unamortized Intangible Assets	0.00
Inventory	0.00
Prepayments	0.00
Commitments	1,575,216.34

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: SCLRR - Output No 00112553
Business Unit: LBY10
Operating Unit: LBY

Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Da	In Service Date	Cost,USD	Net Book Va	Quantity	Departmer	Impl Agenc	Donor	Project	Fund code
000000000596	MTRVS	Armored Toyota Land Cruiser	000000000596	JTMHX01J8K5097752		LBY-PALM.C	26-08-19	26-08-19	111,900.00	98,689.58	1	45801	001981	10159	00112553	30079

Hussam Baggar
Asset focal Person
UNDP Libya

Paola Piccione
SCLRR Project Manager
UNDP Libya
Paola Piccione
02-Jun-2021

Gozde Avci Legrand
Deputy Resident Representative
UNDP Libya
08-Jun-2021

Mark Henderson
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BDO LLP
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26 July 2021

FOR MORE INFORMATION:

INTERNATIONAL INSTITUTIONS AND DONOR ASSURANCE

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