



AUDIT

OF

ELECTORAL SUPPORT PROJECT
(Directly Implemented Project No. 117580, Output No. 116668)

IN

UNDP ETHIOPIA

Report No. 2397
Issue Date: 9 September 2021

Report on the Audit of Electoral Support Project (Project No. 117580, Output No.116668) in UNDP Ethiopia Executive Summary

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 19 May to 18 June 2021, conducted an audit of 'Electoral Support Project' (Project No. 117580), 'Supporting Elections for Ethiopia's Democracy Strengthening 2019/2022-UNDP SEEDS' (Output No. 116668) (the Project), which is directly implemented and managed by the UNDP Country Office in Ethiopia (the Office). This was the first audit of the Project.

The audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series. The audit work covered financial transactions as well as internal controls and systems for the purpose of expressing an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations, as well as assess compliance with UNDP regulations, rules, policies and procedures and donor agreements. The audit covered the Project's Combined Delivery Report, which includes expenses for the period from 1 January to 31 December 2020 and the accompanying Funds Utilization statement¹ as of 31 December 2020 as well as Statement of Assets as of 31 December 2020. It also reviewed the relevant systems, procedures and practices in place as they relate to the Project, in the areas of governance, programme, and operations. The audit did not include expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). The audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*. Due to the COVID-19 pandemic, the audit was conducted remotely. This did not have an impact on the audit opinion.

Overall audit rating

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

Project Expenses*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$'000)	Opinion
3,260**	Unmodified	33	Unmodified

*Expenses recorded in the Combined Delivery Report were \$22,618,561. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country (\$19,358,435).

**Included in the audit scope were transactions that relate to expenses incurred at the "responsible party" level (\$994,353) as these were not covered under HACT audits and all related supporting documents were made available for review at the level of the UNDP Country Office in Ethiopia. Also included were transactions that relate to expenses of other United Nations agencies (\$59,720) as supporting documents were available at the Country Office.

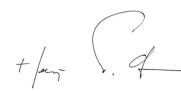
¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) undepreciated fixed assets used at the project level; (c) inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.



The audit did not result in any recommendations.

Management comments and action plan

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

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Helge S. Ostveiten
Director
Office of Audit and Investigations

United Nations Development Programme (UNDP)

Report of the Independent Auditor on the
Directly Implemented (DIM) Project – Implemented by UNDP Ethiopia

Project name:	Electoral Support Project
Output name:	Supporting Elections for Ethiopia's Democracy Strengthening 2019/2022 - UNDP SEEDS
UNDP Country Office:	Ethiopia, Addis Ababa
Atlas Project ID:	00117580
Atlas Output ID:	00116668
Auditor:	PKF Littlejohn
Period subject to audit:	1 January to 31 December 2020

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EXECUTIVE SUMMARY

PKF Littlejohn conducted a combined financial audit and audit of internal controls and systems of UNDP project ID 117580, 'Electoral Support Project, output no. 116668, titled 'Supporting Elections for Ethiopia's Democracy Strengthening 2019/2022 – UNDP SEEDS' directly implemented by UNDP Ethiopia for the period from 1 January to 31 December 2020. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

The fieldwork was carried out remotely between 27 May to 14 June 2021. We confirm that the remote nature of the audit did not limit the scope of the audit in any respect.

Audit opinions

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

Project Financial Position	Fully satisfactory
Statement of Fixed Assets	Fully satisfactory
Statement of Cash	Not applicable because the project did not maintain a separate bank account.

There were no reportable findings with medium or high priority rating consequently we did not issue a management letter.

Prior year audit

Project ID 117580 'Electoral Support Project, Output ID 116668 titled 'Supporting Elections for Ethiopia's Democracy Strengthening 2019/2022 – UNDP SEEDS,' was not audited in the prior period and therefore there were no recommendations to follow up on.

Based on our assessment, the internal controls and systems of the project were deemed as fully satisfactory, which means that: "The assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area."



PKF Littlejohn LLP

3 September 2021

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THE AUDIT ENGAGEMENT

The audit was a combined financial audit and an audit of internal controls and systems of the project.

A. Financial Audit

The objective of the financial audit was to express an opinion on the DIM project's financial position which includes:

- Expressing an opinion on whether the financial expenses incurred by the project between 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 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 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 project as at 31 December 2020. Disbursements made against a project are usually financed from regular country office bank accounts. Exceptionally, a dedicated account may be opened and used solely for the cash transactions of a project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where a dedicated bank account for the project has been established. In cases where the cash transactions of the audited project are made through the country office bank accounts this type of opinion is not required.
- As maybe applicable, provide the progress made in implementing the recommendations raised in previous year audit report.

The Financial Audit was conducted in accordance with the International Standards on Auditing (ISA), the 700 series.

B. Audit of internal controls and systems of the project

In addition, we conducted the necessary audit steps to cover the project's internal controls and systems in order to assess:

- Reliability and integrity of project financial and operational information;
- Effectiveness and efficiency of project operations;
- Safeguarding of project assets;

- Compliance with legislative mandates, regulations and rules, policies and procedures, as well as donor agreements.

Specifically, we assessed the internal controls with regard to the audited project in the following areas:

- (i) Organization and Staffing: Assess the overall project structure for effective work flows and management arrangements, including assignment of authority, accountability and responsibility to staff.
- (ii) Programme and project management: Assess the management aspects in terms of approval of the project, financial management of project funds, and monitoring of implementation towards achievement of project objectives. This includes reporting to the, Steering Committee, Project Board and/or Donors.
- (iii) Human Resources: Assess competitiveness and transparency of the recruitment process; and effectiveness of the management of project personnel, including contract administration, performance evaluation and payment of salaries and allowances.
- (iv) Finance: Assess the compliance with UNDP policies with respect to the safe custody and adequate management of cash, commitment of expenditures against approved budget, disbursement or payments against liabilities and cash advances to field offices, project staff, etc.
- (v) Procurement: Assess whether goods, services and civil works for the project are procured competitively and in a transparent manner in accordance with UNDP policies and procedures. This includes management of obligations and appropriate assessment of goods or services delivered and monitoring performance of the contractors, before payment.
- (vi) Asset Management: Assess whether project assets are adequately recorded, safeguarded, monitored, including periodic physical verification of their use and existence.
- (vii) Cash Management: Review the safeguarding of all cash (including bank accounts) held separately for the purposes of the project either in the UNDP country office or at the project field offices, including cash held as advances or imprest in any sub-office or field office.
- (viii) Information Systems: Assess the efficiency and security of the information systems established and maintained from project funds and their adequacy to meet the management and reporting requirements of the projects.
- (ix) General Administration: These include areas of operations not specifically covered above and for which expenses are charged to the project covering such areas as: travel of project staff, use and maintenance of project vehicles, lease and maintenance of office premises.

The audit of internal controls and systems was conducted in accordance with the Institute of Internal Auditors International Professional Practices Framework (IPPF).

The scope of the audit relates only to transactions concluded and recorded against the UNDP project between 1 January to 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.



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3 September 2021

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A. Financial Audit results

INDEPENDENT AUDITOR’S REPORT ON STATEMENT OF FINANCIAL POSITION

**To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)**

We have audited the financial position of the UNDP project ID 117580, ‘Electoral Support Project, output no. 116668, titled ‘Supporting Elections for Ethiopia’s Democracy Strengthening 2019/2022 – UNDP SEEDS,’ for the period 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 USD 22,618,561.27 is comprised of expenditure directly incurred by the UNDP Country Office in Ethiopia for an amount of USD 3,260,126 and expenditure incurred by entities other than the Country Office for an amount of USD19,358,435. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Ethiopia of USD 3,260,126.

Unmodified opinion

In our opinion, the attached CDRs and Funds Utilization statement present fairly, in all material respects, the expenses of USD3,260,126 directly incurred by Country Office in Ethiopia and charged to the project for the period 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 unmodified 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’ for the audit of the CDR and funds utilization section of our 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 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.

A handwritten signature in blue ink, appearing to read 'PKF Littlejohn LLP', with a long horizontal line extending from the bottom of the signature.

PKF Littlejohn LLP

3 September 2021

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COMBINED DELIVERY REPORT AND FUNDS UTILIZATIONS STATEMENTS

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UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Selection Criteria :

Business Unit : ETH10
Period : Jan-Dec (2020)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00116668

Project Id : 00117580 Electoral Support Project	Period :	Jan-Dec (2020)
Output # : 00116668 Supp Election for Ethiop Democ	Impl. Partner :	99999 UNDP
	Location :	
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

Dept: 33001 (Ethiopia - Central)

Fund : 30000 (Programme Cost Sharing)

71305 - Local Consult.-Sht Term-Tech	0.00	0.00	27,000.00	27,000.00
74105 - Management and Reporting Srvs	0.00	0.00	32,720.00	32,720.00
75105 - Facilities & Admin - Implement	0.00	4,777.60	0.00	4,777.60
Total for Fund 30000	0.00	4,777.60	59,720.00	64,497.60
Total for Dept : 33001	0.00	4,777.60	59,720.00	64,497.60

Dept: 33003 (Ethiopia - Crisis Prev & Rcvry)

Fund : 04000 (Core Programme, UNU Centre)

72440 - Connectivity Charges	0.00	856.91	0.00	856.91
Total for Fund 04000	0.00	856.91	0.00	856.91
Total for Dept : 33003	0.00	856.91	0.00	856.91

Dept: 33004 (Ethiopia - Dem. Governance)

Fund : 04000 (Core Programme, UNU Centre)

61305 - Salaries - IP Staff	0.00	98,429.27	0.00	98,429.27
61310 - Post Adjustment - IP Staff	0.00	48,547.28	0.00	48,547.28
62305 - Dependency Allowances-IP Staff	0.00	4,591.18	0.00	4,591.18
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	34,799.76	0.00	34,799.76
62315 - Contrib. to medical, social in	0.00	2,140.35	0.00	2,140.35
62320 - Mobility, Hardship, Non-remova	0.00	13,377.37	0.00	13,377.37
62330 - Rental Supplements - IP Staff	0.00	1,535.55	0.00	1,535.55
62340 - Annual Leave Expense - IP	0.00	14,651.90	0.00	14,651.90
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	16,568.28	0.00	16,568.28
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,170.00	0.00	2,170.00
63350 - Reimb of Income Tax-IP Staff	0.00	6,422.30	0.00	6,422.30
63530 - Contribution to EOS Benefits	0.00	6,045.40	0.00	6,045.40
63535 - Contribution to Security	0.00	4,824.79	0.00	4,824.79



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63540 - Contribution to Training	0.00	922.46	0.00	922.46
63545 - Contribution to ICT	0.00	1,615.54	0.00	1,615.54
63550 - Contributions to MAIP	0.00	1,011.81	0.00	1,011.81
63555 - Contribution to UN JFA	0.00	3,948.63	0.00	3,948.63
63560 - Contributions to Appendix D	0.00	711.65	0.00	711.65
64310 - Separations - IP Staff	0.00	4,813.04	0.00	4,813.04
64397 - Services to projects -CO staff	0.00	16,413.99	0.00	16,413.99



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UN Development Programme
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Combined Delivery Report By Project

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Project Id : 00117580 Electoral Support Project		Period : Jan-Dec (2020)		
Output # : 00116668 Supp Election for Ethiop Democ		Impl. Partner : 99999 UNDP		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
65115 - Contributions to ASHI Reserve	0.00	11,918.05	0.00	11,918.05
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,427.88	0.00	1,427.88
71305 - Local Consult.-Sht Term-Tech	0.00	16,920.57	0.00	16,920.57
71360 - Local Consult-Security	0.00	685.33	0.00	685.33
71405 - Service Contracts-Individuals	0.00	135,355.29	0.00	135,355.29
71410 - MAIP Premium SC	0.00	0.87	0.00	0.87
71415 - Contribution to Security SC	0.00	69.54	0.00	69.54
71605 - Travel Tickets-International	0.00	9,137.93	0.00	9,137.93
71615 - Daily Subsistence Allow-Intl	0.00	12,616.12	0.00	12,616.12
71620 - Daily Subsistence Allow-Local	0.00	- 167.41	0.00	- 167.41
72210 - Machinery and Equipment	0.00	2,565.49	0.00	2,565.49
72220 - Furniture	0.00	6,115.83	0.00	6,115.83
72311 - Fuel, petroleum and other oils	0.00	54.61	0.00	54.61
72315 - Food & Textile Products	0.00	2,049.81	0.00	2,049.81
72399 - Other Materials and Goods	0.00	272,165.96	0.00	272,165.96
72402 - Building Maintenance	0.00	10,609.43	0.00	10,609.43
72405 - Acquisition of Communic Equip	0.00	15,244.32	0.00	15,244.32
72415 - Courier Charges	0.00	360.01	0.00	360.01
72425 - Mobile Telephone Charges	0.00	477.17	0.00	477.17
72430 - Postage and Pouch	0.00	120.23	0.00	120.23
72440 - Connectivity Charges	0.00	11,040.98	0.00	11,040.98
72505 - Stationery & other Office Supp	0.00	2,745.37	0.00	2,745.37
72715 - Hospitality Catering	0.00	202.57	0.00	202.57
73104 - Leased Building	0.00	86,339.08	0.00	86,339.08
73110 - Custodial & Cleaning Services	0.00	252.44	0.00	252.44
73120 - Utilities	0.00	1,904.11	0.00	1,904.11
73125 - Common Services-Premises	0.00	6,836.80	0.00	6,836.80
73310 - Maint & Licencing of Software	0.00	37,491.89	0.00	37,491.89
73406 - Maintenance of Equipment	0.00	656.06	0.00	656.06
73410 - Maint, Oper of Transport Equip	0.00	1,947.99	0.00	1,947.99
74215 - Promotional Materials and Dist	0.00	0.00	0.00	0.00
74225 - Other Media Costs	0.00	320.17	0.00	320.17
74505 - Insurance	0.00	818.30	0.00	818.30
74520 - Storage	0.00	3,395.37	0.00	3,395.37
74599 - UNDP cost recovery chrgs-Bills	0.00	46,315.07	0.00	46,315.07
74725 - Other L.T.S.H.	0.00	1,343.57	0.00	1,343.57
75705 - Learning costs	0.00	760.00	0.00	760.00
76125 - Realized Loss	0.00	3.04	0.00	3.04
76135 - Realized Gain	0.00	- 425.72	0.00	- 425.72
77630 - Dep Exp Owned - ITC	0.00	0.00	0.00	0.00
77660 - Dep Exp Owned -Vehicle	0.00	3,020.58	0.00	3,020.58
Total for Fund 04000	0.00	986,235.25	0.00	986,235.25
Fund : 30000 (Programme Cost Sharing)				
61305 - Salaries - IP Staff	0.00	197,027.78	0.00	197,027.78



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61310 - Post Adjustment - IP Staff	0.00	75,173.67	0.00	75,173.67
62305 - Dependency Allowances-IP Staff	0.00	6,499.78	0.00	6,499.78
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	70,150.82	0.00	70,150.82
62315 - Contrib. to medical, social in	0.00	2,344.91	0.00	2,344.91
62320 - Mobility, Hardship, Non-remova	0.00	20,858.23	0.00	20,858.23
62330 - Rental Supplements - IP Staff	0.00	4,182.69	0.00	4,182.69
62340 - Annual Leave Expense - IP	0.00	17,085.31	0.00	17,085.31



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UN Development Programme
Report ID: unglcdp

Combined Delivery Report By Project

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Project Id : 00117580 Electoral Support Project		Period : Jan-Dec (2020)		
Output # : 00116668 Supp Election for Ethiop Democ		Impl. Partner : 99999 UNDP		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	26,000.01	0.00	26,000.01
63335 - Home Leave Trvl & Allow-IP Stf	0.00	3,220.00	0.00	3,220.00
63350 - Reimb of Income Tax-IP Staff	0.00	9,280.15	0.00	9,280.15
63530 - Contribution to EOS Benefits	0.00	9,753.24	0.00	9,753.24
63535 - Contribution to Security	0.00	10,781.87	0.00	10,781.87
63540 - Contribution to Training	0.00	910.35	0.00	910.35
63545 - Contribution to ICT	0.00	4,211.13	0.00	4,211.13
63550 - Contributions to MAIP	0.00	135.68	0.00	135.68
63555 - Contribution to UN JFA	0.00	7,752.45	0.00	7,752.45
63560 - Contributions to Appendix D	0.00	701.85	0.00	701.85
64310 - Separations - IP Staff	0.00	3,773.68	0.00	3,773.68
64397 - Services to projects -CO staff	0.00	531,200.88	0.00	531,200.88
65115 - Contributions to ASHI Reserve	0.00	26,820.02	0.00	26,820.02
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,609.50	0.00	1,609.50
71205 - Intl Consultants-Sht Term-Tech	0.00	911,600.00	0.00	911,600.00
71211 - Intl Consult Security Charge	0.00	1,618.50	0.00	1,618.50
71305 - Local Consult.-Sht Term-Tech	0.00	182,922.97	0.00	182,922.97
71360 - Local Consult-Security	0.00	2,830.19	0.00	2,830.19
71405 - Service Contracts-Individuals	0.00	86,034.05	0.00	86,034.05
71410 - MAIP Premium SC	0.00	6.30	0.00	6.30
71415 - Contribution to Security SC	0.00	757.47	0.00	757.47
71505 - UN Volunteers-Stipend & Allow	0.00	1,561.05	0.00	1,561.05
71520 - UNV_Volunteer_Learning	0.00	24.14	0.00	24.14
71525 - UNV-Hazard Pay	0.00	689.66	0.00	689.66
71535 - UNV-Medical Insurance	0.00	106.74	0.00	106.74
71540 - UNV-Global Charges	0.00	89.00	0.00	89.00
71541 - UNVs-Contribution to security	0.00	93.66	0.00	93.66
71545 - UNV-Home Leave Travel & Allowa	0.00	17.24	0.00	17.24
71550 - UNV_RSA / Exit Lump Sum	0.00	137.93	0.00	137.93
71592 - UNV_COST_RECOVERY_RECURRING	0.00	344.46	0.00	344.46
71605 - Travel Tickets-International	0.00	4,249.52	0.00	4,249.52
71615 - Daily Subsistence Allow-Intl	0.00	37,491.53	0.00	37,491.53
71635 - Travel - Other	0.00	279.99	0.00	279.99
72120 - Svc Co-Trade and Business Serv	0.00	8,526.48	0.00	8,526.48
72125 - Svc Co-Studies & Research Serv	0.00	13,657.00	0.00	13,657.00
72135 - Svc Co-Communications Service	0.00	301.00	0.00	301.00
72180 - Innovation Prizes Companies	0.00	630.00	0.00	630.00
72210 - Machinery and Equipment	0.00	5,910.79	0.00	5,910.79
72220 - Furniture	0.00	4,455.85	0.00	4,455.85
72315 - Food & Textile Products	0.00	6,965.52	0.00	6,965.52
72330 - Medical Products	0.00	585.00	0.00	585.00
72399 - Other Materials and Goods	0.00	7,594,830.64	0.00	7,594,830.64
72401 - Prefab structure/other buildin	0.00	320,289.09	0.00	320,289.09
72405 - Acquisition of Communic Equip	0.00	1,928,097.21	0.00	1,928,097.21
72415 - Courier Charges	0.00	909.27	0.00	909.27
72440 - Connectivity Charges	0.00	3,547.49	0.00	3,547.49
72445 - Common Services-Communications	0.00	42,028.00	0.00	42,028.00



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72505 - Stationery & other Office Supp	0.00	468,364.00	0.00	468,364.00
72715 - Hospitality Catering	0.00	3,576.82	0.00	3,576.82
72805 - Acquis of Computer Hardware	0.00	53,735.58	0.00	53,735.58
72810 - Acquis of Computer Software	0.00	27,638.00	0.00	27,638.00
72815 - Inform Technology Supplies	0.00	130,601.64	0.00	130,601.64
73105 - Rent	0.00	1,039,479.33	0.00	1,039,479.33
73107 - Rent - Meeting Rooms	0.00	312.07	0.00	312.07



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UN Development Programme
Report ID: unglcdp

Combined Delivery Report By Project

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Project Id : 00117580 Electoral Support Project		Period : Jan-Dec (2020)		
Output # : 00116668 Supp Election for Ethiop Democ		Impl. Partner : 99999 UNDP		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73110 - Custodial & Cleaning Services	0.00	445.79	0.00	445.79
73120 - Utilities	0.00	152.85	0.00	152.85
73310 - Maint & Licencing of Software	0.00	22,746.00	0.00	22,746.00
73405 - Rental & Maint-Other Office Eq	0.00	1,826.25	0.00	1,826.25
73406 - Maintenance of Equipment	0.00	47.37	0.00	47.37
74120 - Capacity Assessment	0.00	14,146.96	0.00	14,146.96
74210 - Printing and Publications	0.00	4,172.54	0.00	4,172.54
74215 - Promotional Materials and Dist	0.00	- 623.13	0.00	- 623.13
74220 - Translation Costs	0.00	4,560.00	0.00	4,560.00
74225 - Other Media Costs	0.00	6,781.53	0.00	6,781.53
74505 - Insurance	0.00	1,020.62	0.00	1,020.62
74599 - UNDP cost recovery chrgs-Bills	0.00	44,137.27	0.00	44,137.27
74725 - Other L.T.S.H.	0.00	5,772,181.37	0.00	5,772,181.37
75105 - Facilities & Admin - Implement	0.00	1,597,894.13	0.00	1,597,894.13
75705 - Learning costs	0.00	22,895.98	0.00	22,895.98
75709 - Learning - training of counter	0.00	21,897.44	0.00	21,897.44
76135 - Realized Gain	0.00	- 4,599.67	0.00	- 4,599.67
77305 - Salaries - IP Staff-TA	0.00	110,361.83	0.00	110,361.83
77306 - Appoint-Tk cost-IP Staff-TA	0.00	2,769.00	0.00	2,769.00
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	6,270.00	0.00	6,270.00
77309 - Appoint-shipment-IP Staff-TA	0.00	2,400.00	0.00	2,400.00
77310 - Post Adjustment - IP Staff-TA	0.00	6,599.16	0.00	6,599.16
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	941.40	0.00	941.40
77320 - Assg hardship & mob allow-TA	0.00	1,482.54	0.00	1,482.54
77345 - Dep Allowances-IP Staff-TA	0.00	2,774.92	0.00	2,774.92
77353 - Reimb of Income Tax - IP-TA	0.00	655.20	0.00	655.20
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	1,506.18	0.00	1,506.18
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	5,298.92	0.00	5,298.92
77385 - Contribution to Security	0.00	873.62	0.00	873.62
77386 - Contribution to ICT_TA	0.00	327.60	0.00	327.60
77395 - MAIP Premium TA/IP	0.00	10.92	0.00	10.92
77396 - PAYROLL MGT COST RECOVERY	0.00	193.14	0.00	193.14
77397 - Appendix D TA/IP	0.00	54.60	0.00	54.60
Total for Fund 30000	0.00	21,566,971.51	0.00	21,566,971.51
Total for Dept : 33004	0.00	22,553,206.76	0.00	22,553,206.76
Dept: 33008 (Ethiopia - Poverty Reduction)				
Fund : 30000 (Programme Cost Sharing)				
72399 - Other Materials and Goods	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	0.00	0.00	0.00
Total for Dept : 33008	0.00	0.00	0.00	0.00
Total for Output :	00116668	0.00	22,558,841.27	59,720.00
		22,618,561.27		

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Combined Delivery Report By Project

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

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Project Id : 00117580 Electoral Support Project		Period :	Jan-Dec (2020)	
Output # : 00116668 Supp Election for Ethiop Democ		Impl. Partner :	99999 UNDP	
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Project Total :	0.00	22,558,841.27	59,720.00	22,618,561.27
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Signed By : Cleophas Torori DRR/P Date : 11-Aug-2021

Signed By : _____ Date : _____

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UNDP UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Selection Criteria:

Business Unit : ETH10
Period : Jan-Dec (2020)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00116668

Project Id : ALL	Period : Jan-Dec (2020)			
Output # : ALL	Impl. Partner : Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
33001 - Ethiopia - Central	0.00	4,777.60	59,720.00	64,497.60
33003 - Ethiopia - Crisis Prev & Rcvry	0.00	856.91	0.00	856.91
33004 - Ethiopia - Dem. Governance	0.00	22,553,206.76	0.00	22,553,206.76
33008 - Ethiopia - Poverty Reduction	0.00	0.00	0.00	0.00



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UNDP UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 7 of 7
Run Time: 10-03-2021 20:03:57

Funds Utilization**Selection Criteria :**

Business Unit : ETH10
Period : Jan-Dec (2020)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00116668

Project/Award: 00117580 Electoral Support Project**Period : As at Dec 31, 2020**

Output #	00116668	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			32,974.67
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			520,152.29



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INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF FIXED ASSETS

**To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)**

We have audited the accompanying Statement of Fixed Assets of UNDP project ID 117580, 'Electoral Support Project, output no. 116668, titled 'Supporting Elections for Ethiopia's Democracy Strengthening 2019/2022 – UNDP SEEDS', as at 31 December 2020.

Unmodified opinion

In our opinion, the attached Statement of Fixed Assets presents fairly, in all material respects, the assets status of the project ID 117580, 'Electoral Support Project, output no. 116668, titled 'Supporting Elections for Ethiopia's Democracy Strengthening 2019/2022 – UNDP SEEDS,' amounting USD 32,974.67 net book value as at 31 December 2020 in accordance with UNDP accounting policies.

Basis for unmodified opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those provisions and standards are further described in the Auditor's responsibilities section of this report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants 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 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 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.



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3 September 2021

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STATEMENT OF FIXED ASSETS

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AM In Service Report															
UN Development Programme of 2															
Report ID:	Run Time:														
Business Unit:	Country:	Category:	In Service	Project Type:	All	0	As of Date:	12/31/2020							
Operating Unit:	Impl Agency:	Donor:	Fund Code:	Project:	Profile ID:	Chart of Account									
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Acquisition Date	In Service Date	Cost,USD	Net Book Value	Qty	Dep't	Impl Agency	Donor	Project	Fund code
ETH10	1796	MTRV4	Land Cruiser 76	UN-1137	JTEEB7110F005569	12/25/2019	6/5/2020	36,246.97	32,974.67	1	33004	1981	12	116668	4000
Verified by: <u>Yonas Fekede</u> Date: <u>11-Aug-2021</u>															
Physical verification results are reviewed by: <u>Yonas Fekede</u> Date: <u>11-Aug-2021</u>															
The Physical Verification exercise is confirmed and acknowledged by: <u>Endrias Getachew</u> Date: <u>11-Aug-2021</u>															



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INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF CASH

**To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)**

Not applicable as the UNDP project ID 117580, 'Electoral Support Project, output no. 116668, titled 'Supporting Elections for Ethiopia's Democracy Strengthening 2019/2022 – UNDP SEEDS' does not have a separate bank account, and there were no Project Cash Advances (PCA) or petty cash arrangement for the project.



PKF Littlejohn LLP

3 September 2021

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B. Audit of internal control and systems of the project

INTERNAL-CONTROLS AND SYSTEMS AUDIT

The audit firm in the assessment of project related Internal-controls and systems conducted in accordance with the UNDP DIM Audits Terms of Reference has assessed the required areas as follows

- a) Organization and Staffing was adequate and in compliance with applicable rules, policies and procedures.
- b) Programme and project management was adequate and in compliance with applicable rules, policies and procedures.
- c) Human Resources was adequate and in compliance with applicable rules, policies and procedures.
- d) Finance was adequate and in compliance with applicable rules, policies and procedures.
- e) Procurement was adequate and in compliance with applicable rules, policies and procedures.
- f) Asset Management was adequate and in compliance with applicable rules, policies and procedures.
- g) Cash Management was adequate and in compliance with applicable rules, policies and procedures.
- h) Information Systems was adequate and in compliance with applicable rules, policies and procedures.
- i) General Administration was adequate and in compliance with applicable rules, policies and procedures.
- j) Follow-up on previous year: As may be applicable, assess the status of implementation of the previous year's audit recommendations.

Not applicable. There was no previous audit.