



AUDIT

OF

COVID-19 RESPONSE IN PALESTINIAN CAMPS
(Directly Implemented Project No. 131623, Output No. 124622)

IN

UNDP LEBANON

Report No. 2519
Issue Date: 15 August 2022

Report on the Audit of UNDP Lebanon COVID-19 Response in Palestinian Camps (Project No. 131623, Output No. 124622) Executive Summary

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 17 to 22 June 2022, conducted an audit of COVID-19 Response in Palestinian Camps (Project No. 131623, Output No. 124622) (the Project), which is directly implemented and managed by the UNDP Country Office in Lebanon (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 2021 and the accompanying Funds Utilization statement¹ as of 31 December 2021 as well as Statement of Assets as of 31 December 2021. 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 cover the Statement of Cash as no separate bank account was established and maintained for the Project.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Overall audit rating

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

Project Expenses*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
3,698	Unmodified	6	Unmodified

**Included in the audit scope were transactions that relate to expenses incurred at the "responsible party" level \$611,329 as these were not covered under HACT audits and all related supporting documents were available for review at the level of UNDP Country Office in Lebanon.*

The audit firm assessed the Project's internal controls and systems as fully satisfactory

The audit did not result in any recommendations.

At the time this report was being issued, OAI was investigating allegations relating to the Project.

Management comments and action plan

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.



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

Helge S. Ostveiten
Director
Office of Audit and Investigations



FINAL AUDIT REPORT

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

Combined financial audit and audit of internal controls and systems of the UNDP directly implemented project 'Covid-19 Response in Palestinian Camps'

Project ID 00131623, Output ID 00124622

Lebanon



IDENTIFICATION

Project name:	Covid-19 Response in Palestinian Camps
Output name:	Covid-19 Response in Palestinian Camps
UNDP Country Office:	Lebanon
Atlas Project ID:	00131623
Atlas Output ID:	00124622
Auditor:	BDO LLP
Period subject to audit:	1 January to 31 December 2021

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EXECUTIVE SUMMARY

BDO LLP conducted the combined financial audit and audit of internal controls and systems of 'Covid-19 Response in Palestinian Camps' (Project ID 00131623 - Output ID 00124622) (the project), directly implemented by UNDP Lebanon ('the Office') for the year ended 31 December 2021. 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 the combined financial audit and audit of internal controls.

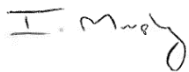
AUDIT OF INTERNAL CONTROLS AND SYSTEMS

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

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

PRIOR YEAR AUDIT

The project ID 00131623 - Output ID 00124622 'Covid-19 Response in Palestinian Camps' was not audited in the prior year.



IAN MURPHY
PARTNER

For and on behalf of BDO LLP
55 Baker Street
London W1U 7EU

25 July 2022



THE AUDIT ENGAGEMENT

AUDIT OBJECTIVES AND SCOPE

Financial audit

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

- ▶ Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2021 in the Combined Delivery Report (CDR), the Funds Utilization statement as at 31 December 2021 and the accounts receivable and accounts payable as at 31 December 2021 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 2021. This statement must include all assets available as at 31 December 2021 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 2021. 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 2021. The scope of the audit did not include:

- ▶ Activities and expenses incurred or undertaken at the level of "responsible parties", unless the inclusion of these expenses is specifically required in the request for proposal; and
- ▶ Expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.

Audit of internal controls and systems

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

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

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

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

and appropriate assessment of goods or services delivered and monitoring performance of the contractors, before payment.

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

INDEPENDENT AUDITOR'S REPORT TO UNDP - COVID-19 RESPONSE IN PALESTINIAN CAMPS

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 00131623 - output ID 00124622, 'Covid-19 response in Palestinian Camps' for the period from 1 January to 31 December 2021 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.

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of \$ 3,697,539.75 including \$ 3,086,211.03 directly incurred by the UNDP Country Office in Lebanon and \$ 611,328.72 directly incurred by Responsible Parties and charged to the project for the period from 1 January to 31 December 2021 in accordance with UNDP accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities' section of this report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

MANAGEMENT RESPONSIBILITIES

Management is responsible for the preparation of the CDR and the Funds Utilization statement of the project and for such internal control as management determines is necessary to enable the preparation of a CDR and Funds Utilization statement that are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITIES

Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilization statement are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

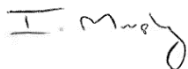
As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- ▶ Identify and assess the risks of material misstatement of the CDR and the Funds Utilization statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ▶ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF THIS REPORT

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



IAN MURPHY
PARTNER

For and on behalf of BDO LLP
55 Baker Street
London W1U 7EU

25 July 2022



INDEPENDENT AUDITOR'S REPORT TO UNDP - SUPPORT TO COVID-19 RESPONSE PLAN IN PALESTINIAN CAMPS AND GATHERINGS

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 00131623 - output ID 00124622 'Covid-19 response in Palestinian Camps' as at 31 December 2021.

In our opinion, the attached statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP project 'Covid-19 Response in Palestinian Camps' amounting to \$ 5,636.87 as at 31 December 2021 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.

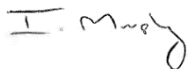
As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- ▶ 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.



IAN MURPHY
PARTNER

For and on behalf of BDO LLP
55 Baker Street
London W1U 7EU

25 July 2022



INDEPENDENT AUDITOR'S REPORT TO UNDP - SUPPORT TO COVID-19 RESPONSE PLAN IN PALESTINIAN CAMPS AND GATHERINGS

STATEMENT OF CASH


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

NO DEDICATED BANK ACCOUNT FOR AUDITED DIM PROJECT ACTIVITIES

We noted that the UNDP project ID 00131623 - Output ID 00124622 'Covid-19 Response in Palestinian Camps' did not have a dedicated bank account for the DIM project activities subject to audit and accordingly a Statement of Cash was not produced.

MANAGEMENT LETTER

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



IAN MURPHY
PARTNER

For and on behalf of BDO LLP
55 Baker Street
London W1U 7EU

25 July 2022



ANNEXES

ANNEX I: COMBINED DELIVERY REPORT

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Combined Delivery Report

Project: **00131623 - Covid-19 Response in Palestini**Country: **Lebanon - Beirut**Period: **Quarter 4, 2021**Status: **Pending Release**

Report by Output and Fund

Account	Description	Government	UNDP	UN Agencies	Total
Output: 00124622 - Covid-19 Response		0.00	3,697,539.75	0.00	3,697,539.75
Fund: 28644 - COVID Country Response		0.00	3,697,539.75	0.00	3,697,539.75
64397	Services to projects -CO staff	0.00	164,891.00	0.00	164,891.00
71205	Intl Consultants-Sht Term-Tech	0.00	4,271.37	0.00	4,271.37
71305	Local Consult.-Sht Term-Tech	0.00	283,702.53	0.00	283,702.53
71360	Local Consult-Security	0.00	4,284.04	0.00	4,284.04
71405	Service Contracts-Individuals	0.00	33,815.21	0.00	33,815.21
71410	MAIP Premium SC	0.00	13.12	0.00	13.12
71415	Contribution to Security SC	0.00	1,849.87	0.00	1,849.87
71470	Natl Personnel Srvcs Agreement	0.00	27,662.36	0.00	27,662.36
72160	Svc Co-Education & Health Serv	0.00	1,186,186.14	0.00	1,186,186.14
72210	Machinery and Equipment	0.00	520,960.00	0.00	520,960.00
72215	Transporation Equipment	0.00	196,540.84	0.00	196,540.84
72220	Furniture	0.00	18,810.50	0.00	18,810.50
72311	Fuel, petroleum and other oils	0.00	12,242.66	0.00	12,242.66
72330	Medical Products	0.00	55,683.86	0.00	55,683.86
72350	Medical Kits	0.00	739,075.16	0.00	739,075.16
72402	Building Maintenance	0.00	3,900.00	0.00	3,900.00
72425	Mobile Telephone Charges	0.00	22,652.35	0.00	22,652.35
72440	Connectivity Charges	0.00	2,341.92	0.00	2,341.92
72810	Acquis of Computer Software	0.00	250.80	0.00	250.80
74105	Management and Reporting Srvs	0.00	20,079.34	0.00	20,079.34
74120	Capacity Assessment	0.00	113,800.74	0.00	113,800.74
74205	Audio Visual Productions	0.00	3,200.00	0.00	3,200.00
74210	Printing and Publications	0.00	385.00	0.00	385.00
74215	Promotional Materials and Dist	0.00	2,793.00	0.00	2,793.00
74220	Translation Costs	0.00	350.00	0.00	350.00
74225	Other Media Costs	0.00	1,711.00	0.00	1,711.00
75105	Facilities & Admin - Implement	0.00	273,891.80	0.00	273,891.80
75710	Participation of counterparts	0.00	1,612.00	0.00	1,612.00
76125	Realized Loss	0.00	0.01	0.00	0.01
77630	Dep Exp Owned - ITC	0.00	583.13	0.00	583.13
Project Total:		0.00	3,697,539.75	0.00	3,697,539.75

Report by Activity and Fund

Account	Description	Government	UNDP	UN Agencies	Total
Output: 00124622 - Covid-19 Response		0.00	3,697,539.75	0.00	3,697,539.75
Activity: -		0.00	629.75	0.00	629.75
Fund: 28644 - COVID Country Response		0.00	629.75	0.00	629.75
75105	Facilities & Admin - Implement	0.00	46.62	0.00	46.62
77630	Dep Exp Owned - ITC	0.00	583.13	0.00	583.13
Activity: ACTIVITY1 - Medical Centres		0.00	1,416,348.39	0.00	1,416,348.39

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Fund: 28644 - COVID Country Response		0.00	1,416,348.39	0.00	1,416,348.39
64397	Services to projects -CO staff	0.00	33,920.87	0.00	33,920.87
71305	Local Consult.-Sht Term-Tech	0.00	51,420.00	0.00	51,420.00
71360	Local Consult-Security	0.00	4,202.84	0.00	4,202.84
71405	Service Contracts-Individuals	0.00	29,738.52	0.00	29,738.52
71410	MAIP Premium SC	0.00	13.12	0.00	13.12
71415	Contribution to Security SC	0.00	1,312.80	0.00	1,312.80
71470	Natl Personnel Srvc Agreement	0.00	12,189.56	0.00	12,189.56
72160	Svc Co-Education & Health Serv	0.00	835,825.15	0.00	835,825.15
72210	Machinery and Equipment	0.00	56,910.00	0.00	56,910.00
72215	Transporation Equipment	0.00	196,540.84	0.00	196,540.84
72220	Furniture	0.00	14,760.00	0.00	14,760.00
72330	Medical Products	0.00	6,200.00	0.00	6,200.00
72350	Medical Kits	0.00	0.00	0.00	0.00
72425	Mobile Telephone Charges	0.00	0.00	0.00	0.00
74120	Capacity Assessment	0.00	68,400.00	0.00	68,400.00
74205	Audio Visual Productions	0.00	0.00	0.00	0.00
74220	Translation Costs	0.00	0.00	0.00	0.00
75105	Facilities & Admin - Implement	0.00	104,914.69	0.00	104,914.69
Activity: ACTIVITY2 - Hospitals		0.00	719,540.82	0.00	719,540.82
Fund: 28644 - COVID Country Response		0.00	719,540.82	0.00	719,540.82
71405	Service Contracts-Individuals	0.00	80.00	0.00	80.00
72160	Svc Co-Education & Health Serv	0.00	201,876.50	0.00	201,876.50
72210	Machinery and Equipment	0.00	431,408.00	0.00	431,408.00
72220	Furniture	0.00	2,192.00	0.00	2,192.00
72330	Medical Products	0.00	30,685.00	0.00	30,685.00
75105	Facilities & Admin - Implement	0.00	53,299.32	0.00	53,299.32
Activity: ACTIVITY3 - Testing Capacity		0.00	357,282.36	0.00	357,282.36
Fund: 28644 - COVID Country Response		0.00	357,282.36	0.00	357,282.36
72210	Machinery and Equipment	0.00	10,642.00	0.00	10,642.00
72220	Furniture	0.00	0.00	0.00	0.00
72330	Medical Products	0.00	0.00	0.00	0.00
72350	Medical Kits	0.00	320,175.00	0.00	320,175.00
75105	Facilities & Admin - Implement	0.00	26,465.36	0.00	26,465.36
Activity: ACTIVITY4 - Isolation Centers		0.00	818,398.22	0.00	818,398.22
Fund: 28644 - COVID Country Response		0.00	818,398.22	0.00	818,398.22
71305	Local Consult.-Sht Term-Tech	0.00	92,660.53	0.00	92,660.53
71360	Local Consult-Security	0.00	0.00	0.00	0.00
72160	Svc Co-Education & Health Serv	0.00	148,484.49	0.00	148,484.49
72210	Machinery and Equipment	0.00	22,000.00	0.00	22,000.00
72220	Furniture	0.00	1,858.50	0.00	1,858.50
72311	Fuel, petroleum and other oils	0.00	12,242.66	0.00	12,242.66
72330	Medical Products	0.00	18,798.86	0.00	18,798.86
72350	Medical Kits	0.00	418,900.16	0.00	418,900.16
72425	Mobile Telephone Charges	0.00	20,409.67	0.00	20,409.67
72440	Connectivity Charges	0.00	2,341.92	0.00	2,341.92
74105	Management and Reporting Srvc	0.00	20,079.34	0.00	20,079.34
75105	Facilities & Admin - Implement	0.00	60,622.09	0.00	60,622.09
Activity: ACTIVITY5 - Coordination		0.00	385,340.21	0.00	385,340.21
Fund: 28644 - COVID Country Response		0.00	385,340.21	0.00	385,340.21
64397	Services to projects -CO staff	0.00	130,970.13	0.00	130,970.13
71205	Intl Consultants-Sht Term-Tech	0.00	4,271.37	0.00	4,271.37
71305	Local Consult.-Sht Term-Tech	0.00	139,622.00	0.00	139,622.00
71360	Local Consult-Security	0.00	81.20	0.00	81.20
71405	Service Contracts-Individuals	0.00	3,996.69	0.00	3,996.69
71415	Contribution to Security SC	0.00	537.07	0.00	537.07
71470	Natl Personnel Srvc Agreement	0.00	15,472.80	0.00	15,472.80
72402	Building Maintenance	0.00	3,900.00	0.00	3,900.00
72425	Mobile Telephone Charges	0.00	2,242.68	0.00	2,242.68
72810	Acquis of Computer Software	0.00	250.80	0.00	250.80
74120	Capacity Assessment	0.00	45,400.74	0.00	45,400.74
74205	Audio Visual Productions	0.00	3,200.00	0.00	3,200.00
74210	Printing and Publications	0.00	385.00	0.00	385.00
74215	Promotional Materials and Dist	0.00	2,793.00	0.00	2,793.00
74220	Translation Costs	0.00	350.00	0.00	350.00
74225	Other Media Costs	0.00	1,711.00	0.00	1,711.00

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75105	Facilities & Admin - Implement	0.00	28,543.72	0.00	28,543.72
75710	Participation of counterparts	0.00	1,612.00	0.00	1,612.00
76125	Realized Loss	0.00	0.01	0.00	0.01
Project Total:		0.00	3,697,539.75	0.00	3,697,539.75

Funds Utilization

Output: 00124622 - Covid-19 Response Implementing Partner: 99999 - UNDP	UNDP Amount
Outstanding NIM Advances:	0.00
Undepreciated Fixed Assets:	5,636.87
Unamortized Intangible Assets:	0.00
Inventory:	0.00
Prepayments:	0.00
Commitments:	4,645,035.77

Signed on behalf of UNDP:

Mohammed Salih

DocuSigned by:



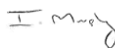
4047B57AEAA5487...

Signed on behalf of Implementing Partner:

Deputy Resident Representative من

Date: 18-Feb-2022

Date:

IAN MURPHY
PARTNERFor and on behalf of BDO LLP
55 Baker Street
London W1U 7EU

25 July 2022



ANNEX II: STATEMENT OF ASSETS AND EQUIPMENT

In Service Report

Amount ≥ 5000

As of Date: 31/12/2021

Business unit	Operator	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost, USD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund code
LBN10	LBN	090000001701	ITC2	Workstation HP	000000001701	6TX79EA		LBN10	4/28/2021	4/28/2021	6,220.00	5,636.87	1	45603	001981	11688	00124622	28644

Total:	\$5,636.87
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Signed By: Mohammed Salih
Deputy Resident Representative

31.12.2021



IAN MURPHY
PARTNER

For and on behalf of BDO LLP
55 Baker Street
London W1U 7EU

25 July 2022



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

Fully Satisfactory	The assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area.
Satisfactory / Some Improvement Needed	The assessed governance arrangements, risk management practices and controls were generally established and functioning but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area.
Partially Satisfactory / Major Improvement Needed	The assessed governance arrangements, risk management practices and controls were established and functioning, but need major improvement. Issues identified by the audit could significantly affect the achievement of the objectives of the audited entity/area.
Unsatisfactory	The assessed governance arrangements, risk management practices and controls were either not adequately established or not functioning well. Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity/area.



FOR MORE INFORMATION:

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