



**AUDIT**

**OF**

**SUPPORTING LEBANESE HOSTING COMMUNITIES**  
**(Directly Implemented Project No. 65799, Output No. 84708)**

**IN**

**UNDP LEBANON**

**Report No. 2669**  
**Issue Date: 29 August 2023**

**Report on the Audit of Supporting Lebanese Hosting Communities  
(Project No. 65799, Output No. 84708)  
Implemented by UNDP Lebanon  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 1 to 14 June 2023, conducted an audit of 'Supporting Lebanese Hosting Communities (Project No. 65799, Output No. 84708) (the Project)', which is directly implemented and managed by the UNDP Country Office in Lebanon (the Office). The last audit of the Project was conducted by OAI, through BDO LLP in 2022 and covered project expenses from 1 January to 31 December 2021.

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 2022 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2022 as well as Statement of Assets as of 31 December 2022. The audit did not include activities and expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). In addition, the audit did not cover the Statement of Cash as no separate bank account was established and maintained for the Project.

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

**Audit results**

Based on the audit report submitted by the audit firm, the results are summarized in the table below:

Project Expenses*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$'000)	Opinion
23,169	Unmodified	272	Unmodified

\*Expenses recorded in the Combined Delivery Report were \$26,315,126. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country (\$3,145,873). The commitments amounting to \$4,802,500, mostly relate to civil works undertaken.

The audit did not result in any recommendations.

**Implementation status of previous OAI audit recommendations:**

The previous audit (Report No. 2515, issued on 15 August 2022) did not result in any recommendations.

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

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### Management comments and action plan

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

*Moncef Ghrib*

Moncef Ghrib  
Deputy Director (Audit)  
Office of Audit and Investigations

**United Nations Development Programme  
(UNDP)**

Report of the Independent Auditor on  
the United Nations Development Programme (UNDP)  
Directly Implemented DIM Project – Implemented by UNDP Lebanon

Project name:	Supporting Lebanese Hosting Communities
Output name:	Supporting Lebanese Hosting Communities
UNDP Country Office:	Lebanon
Atlas Project ID:	65799
Atlas Output ID:	84708
Auditor:	PKF Littlejohn LLP
Period subject to audit:	1 January to 31 December 2022

## INDEX OF CONTENTS

<b>EXECUTIVE SUMMARY .....</b>	<b>2</b>
Audit opinions.....	2
Management letter summary .....	2
Prior year audit.....	2
<b>THE AUDIT ENGAGEMENT .....</b>	<b>3</b>
Audit Objectives and Scope.....	3
<b>REPORT OF THE INDEPENDENT AUDITORS TO UNDP .....</b>	<b>4</b>
COMBINED DELIVERY REPORT AND FUNDS UTILIZATIONS STATEMENTS.....	6
<b>CERTIFICATION FOR STATEMENT OF FIXED ASSETS.....</b>	<b>11</b>
STATEMENT OF FIXED ASSETS .....	13
<b>CERTIFICATION OF STATEMENT OF CASH.....</b>	<b>14</b>
<b>MANAGEMENT LETTER .....</b>	<b>15</b>

## EXECUTIVE SUMMARY

PKF Littlejohn LLP conducted the financial audit of UNDP DIM Project ID 65799 - Output ID 84708 "Supporting Lebanese Hosting Communities" implemented by UNDP Lebanon following the Direct Implementation for the period from 1 January to 31 December 2022. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

### Audit opinions

We have issued audit opinions as summarized 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 because the project did not maintain a separate bank account.

### Management letter summary

There were no reportable findings raised during the course of our audit, consequently we have not issued a management letter.

### Prior year audit

The project ID 65799 - Output ID 84708 "Supporting Lebanese Hosting Communities" - was audited in 2022 (audit ID 2515 - issued on 15 August 2022). The audit covered the period from 1 January to 31 December 2021 and did not result in any recommendations.



PKF Littlejohn LLP

17 August 2023

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London  
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## 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 between 1 January to 31 December 2022 as well as the Funds Utilization statement as at 31 December 2022 and the accounts receivable and accounts payable as at 31 December 2022 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 2022. This statement must include all assets available as at 31 December 2022 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 2022. 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.

The scope of the audit relates only to transactions concluded and recorded against the UNDP project between 1 January to 31 December 2022. 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.

## **REPORT OF THE INDEPENDENT AUDITORS TO UNDP**

### **Supporting Lebanese Hosting Communities**

**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 65799 - output ID 84708 "Supporting Lebanese Hosting Communities" titled, for the period 1 January to 31 December 2022 which include: (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 US\$ 26,315,126.03, is comprised of expenditure directly incurred by the UNDP Country Office in Lebanon for an amount of US\$ 23,169,253.20 and expenditure incurred by entities other than the Country Office for an amount of US\$ 3,145,872.83. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Lebanon of US\$ 23,169,253.20.

#### **Unmodified opinion**

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 23,169,253.20 directly incurred by the UNDP Country Office in Lebanon and charged to the project for the period 1 January 2022 to 31 December 2022 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 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 Utilisation 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 skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the CDR and Funds Utilisation 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**

17 August 2023

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## COMBINED DELIVERY REPORT AND FUNDS UTILIZATIONS STATEMENTS

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

### Combined Delivery Report By Project

Page 1 of 5  
Run Time: 27-07-2023 09:07:25

**Selection Criteria :**

Business Unit : LBN10  
Period : Jan-Dec (2022)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00084708

Project Id : 00065799 Early Recovery for Displaced S		Period :	Jan-Dec (2022)	
Output # : 00084708 Lebanese Hosting Communities		Impl. Partner :	99999 UNDP	
		Location :	Lebanon	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 45608 (Lebanon - Poverty Reduction)

**Fund : 28644 (COVID Country Response)**

64397 - Services to projects -CO staff	0.00	43,226.00	0.00	43,226.00
71305 - Local Consult.-Sht Term-Tech	0.00	500.00	0.00	500.00
71415 - Contribution to Security SC	0.00	11,166.33	0.00	11,166.33
71460 - Int Personnel Svcs Agreement	0.00	27,000.00	0.00	27,000.00
71470 - Natl Personnel Svcs Agreement	0.00	426,940.90	0.00	426,940.90
72120 - Svc Co-Trade and Business Serv	0.00	3,073,841.24	0.00	3,073,841.24
72160 - Svc Co-Education & Health Serv	0.00	61,932.00	0.00	61,932.00
72175 - Svc Co-Urban, Rural & Regional	0.00	26,000.40	0.00	26,000.40
72311 - Fuel, petroleum and other oils	0.00	285.00	0.00	285.00
72399 - Other Materials and Goods	0.00	331.68	0.00	331.68
72435 - E-mail-Subscription	0.00	19,307.04	0.00	19,307.04
73120 - Utilities	0.00	3,187.05	0.00	3,187.05
73125 - Common Services-Premises	0.00	68,117.39	0.00	68,117.39
73310 - Maint & Licencing of Software	0.00	173.51	0.00	173.51
73410 - Maint, Oper of Transport Equip	0.00	1,093.71	0.00	1,093.71
74105 - Management and Reporting Svcs	0.00	46,332.00	0.00	46,332.00
74120 - Capacity Assessment	0.00	45,367.00	0.00	45,367.00
74210 - Printing and Publications	0.00	190.21	0.00	190.21
75105 - Facilities & Admin - Implement	0.00	308,416.71	0.00	308,416.71
75705 - Learning costs	0.00	217.21	0.00	217.21
76135 - Realized Gain	0.00	-494.65	0.00	-494.65

<b>Total for Fund 28644</b>	<b>0.00</b>	<b>4,163,130.73</b>	<b>0.00</b>	<b>4,163,130.73</b>
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**Fund : 30000 (PROGRAMME COST SHARING)**

61305 - Salaries - IP Staff	0.00	29,862.00	0.00	29,862.00
61310 - Post Adjustment - IP Staff	0.00	26,792.89	0.00	26,792.89
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	10,961.86	0.00	10,961.86
62315 - Contrib. to medical, social in	0.00	102.00	0.00	102.00
62320 - Mobility, Hardship, Non-remova	0.00	3,859.55	0.00	3,859.55
62340 - Annual Leave Expense - IP	0.00	8,995.37	0.00	8,995.37
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	3,338.62	0.00	3,338.62
63335 - Home Leave Trvl & Allow-IP Stf	0.00	412.00	0.00	412.00
63350 - Reimb of Income Tax-IP Staff	0.00	1,558.01	0.00	1,558.01
63530 - Contribution to EOS Benefits	0.00	2,549.47	0.00	2,549.47
63535 - Contribution to Security	0.00	1,699.66	0.00	1,699.66
63540 - Contribution to Training	0.00	198.30	0.00	198.30
63545 - Contribution to ICT	0.00	849.81	0.00	849.81
63550 - Contributions to MAIP	0.00	28.33	0.00	28.33
63555 - Contribution to UN JFA	0.00	1,388.04	0.00	1,388.04
63560 - Contributions to Appendix D	0.00	141.65	0.00	141.65
64310 - Separations - IP Staff	0.00	708.19	0.00	708.19
64397 - Services to projects -CO staff	0.00	375,914.00	0.00	375,914.00



UN Development Programme

Report ID: unglcdrp

## Combined Delivery Report By Project

Page 2 of 5

Run Time: 27-07-2023 09:07:25

Project Id : 00065799 Early Recovery for Displaced S	Period :	Jan-Dec (2022)		
Output # : 00084708 Lebanese Hosting Communities	Impl. Partner :	99999 UNDP		
	Location :	Lebanon		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
65115 - Contributions to ASHI Reserve	0.00	3,399.29	0.00	3,399.29
65135 - Payroll Mgt Cost Recovery ATLA	0.00	257.52	0.00	257.52
71205 - Intl Consultants-Sht Term-Tech	0.00	95,700.00	0.00	95,700.00
71211 - Intl Consult Security Charge	0.00	2,871.00	0.00	2,871.00
71305 - Local Consult.-Sht Term-Tech	0.00	63,369.82	0.00	63,369.82
71350 - Internship stipend	0.00	2,643.15	0.00	2,643.15
71360 - Local Consult-Security	0.00	1,525.20	0.00	1,525.20
71405 - Service Contracts-Individuals	0.00	31,983.03	0.00	31,983.03
71415 - Contribution to Security SC	0.00	52,739.99	0.00	52,739.99
71460 - Int Personnel Srvc Agreement	0.00	59,730.61	0.00	59,730.61
71470 - Natl Personnel Srvc Agreement	0.00	2,039,469.87	0.00	2,039,469.87
71505 - UN Volunteers-Stipend & Allow	0.00	26,504.59	0.00	26,504.59
71520 - UNV_Volunteer_Learning	0.00	436.29	0.00	436.29
71535 - UNV-Medical Insurance	0.00	1,683.77	0.00	1,683.77
71540 - UNV-Global Charges	0.00	1,025.74	0.00	1,025.74
71541 - UNVs-Contribution to security	0.00	773.51	0.00	773.51
71550 - UNV RSA / Exit Allowance	0.00	3,668.69	0.00	3,668.69
71592 - UNV_COST_RECOVERY_RECURRING	0.00	4,282.17	0.00	4,282.17
71605 - Travel Tickets-International	0.00	6,000.88	0.00	6,000.88
71615 - Daily Subsistence Allow-Intl	0.00	4,500.52	0.00	4,500.52
71635 - Travel - Other	0.00	689.00	0.00	689.00
72105 - Svc Co-Construction & Engineer	0.00	9,547,886.16	0.00	9,547,886.16
72110 - Svc Co-Agricultural Management	0.00	1,105,278.34	0.00	1,105,278.34
72115 - Svc Co-Natural Resources & Env	0.00	204,308.50	0.00	204,308.50
72120 - Svc Co-Trade and Business Serv	0.00	477,775.00	0.00	477,775.00
72145 - Svc Co-Training and Educ Serv	0.00	841,812.58	0.00	841,812.58
72165 - Svc Co-Social Svcs, Social Sci	0.00	653,119.31	0.00	653,119.31
72175 - Svc Co-Urban, Rural & Regional	0.00	150,999.00	0.00	150,999.00
72205 - Office Machinery	0.00	3,125.00	0.00	3,125.00
72210 - Machinery and Equipment	0.00	763,732.00	0.00	763,732.00
72215 - Transportation Equipment	0.00	2,021,455.16	0.00	2,021,455.16
72220 - Furniture	0.00	56,896.00	0.00	56,896.00
72305 - Agri & Forestry Products	0.00	6,135.78	0.00	6,135.78
72311 - Fuel, petroleum and other oils	0.00	21,929.49	0.00	21,929.49
72315 - Food & Textile Products	0.00	100.00	0.00	100.00
72330 - Medical Products	0.00	1,380.00	0.00	1,380.00
72399 - Other Materials and Goods	0.00	792,903.10	0.00	792,903.10
72402 - Building Maintenance	0.00	21.00	0.00	21.00
72405 - Acquisition of Communic Equip	0.00	95,258.00	0.00	95,258.00
72415 - Courier Charges	0.00	238.00	0.00	238.00
72420 - Land Telephone Charges	0.00	8,602.72	0.00	8,602.72
72425 - Mobile Telephone Charges	0.00	17,863.38	0.00	17,863.38
72435 - E-mail-Subscription	0.00	5,230.79	0.00	5,230.79
72440 - Connectivity Charges	0.00	25,895.53	0.00	25,895.53
72505 - Stationery & other Office Supp	0.00	446.85	0.00	446.85
72705 - Hospitality-Special Events	0.00	0.00	0.00	0.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	3,440.00	0.00	3,440.00
72815 - Inform Technology Supplies	0.00	35,122.09	0.00	35,122.09
73105 - Rent	0.00	13,500.00	0.00	13,500.00
73110 - Custodial & Cleaning Services	0.00	37,376.05	0.00	37,376.05
73115 - Moving Expenses	0.00	120.00	0.00	120.00
73120 - Utilities	0.00	304,624.98	0.00	304,624.98
73125 - Common Services-Premises	0.00	56,404.07	0.00	56,404.07

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UN Development Programme  
Report ID: unglcdrp

## Combined Delivery Report By Project

Page 3 of 5  
Run Time: 27-07-2023 09:07:25

Project Id : 00065799 Early Recovery for Displaced S	Period :	Jan-Dec (2022)		
Output # : 00084708 Lebanese Hosting Communities	Impl. Partner :	99999 UNDP		
	Location :	Lebanon		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73305 - Maint & Licensing of Hardware	0.00	3,166.50	0.00	3,166.50
73310 - Maint & Licencing of Software	0.00	3,805.57	0.00	3,805.57
73406 - Maintenance of Equipment	0.00	584.00	0.00	584.00
73410 - Maint, Oper of Transport Equip	0.00	11,444.80	0.00	11,444.80
74105 - Management and Reporting Srvs	0.00	78,755.59	0.00	78,755.59
74110 - Audit Fees	0.00	37,025.98	0.00	37,025.98
74120 - Capacity Assessment	0.00	107,762.80	0.00	107,762.80
74125 - Investment Management Fees	0.00	806.00	0.00	806.00
74205 - Audio Visual Productions	0.00	9,450.45	0.00	9,450.45
74210 - Printing and Publications	0.00	37,678.00	0.00	37,678.00
74215 - Promotional Materials and Dist	0.00	3,750.00	0.00	3,750.00
74220 - Translation Costs	0.00	875.00	0.00	875.00
74225 - Other Media Costs	0.00	1,857.45	0.00	1,857.45
74230 - Audio & Visual Equipment	0.00	2,600.00	0.00	2,600.00
74505 - Insurance	0.00	18,731.77	0.00	18,731.77
74720 - Distribution Cost	0.00	426.00	0.00	426.00
74725 - Other L.T.S.H.	0.00	80.00	0.00	80.00
75105 - Facilities & Admin - Implement	0.00	1,639,856.94	0.00	1,639,856.94
75705 - Learning costs	0.00	6,275.00	0.00	6,275.00
76135 - Realized Gain	0.00	-2,123.83	0.00	-2,123.83
77630 - Dep Exp Owned - ITC	0.00	535.00	0.00	535.00
77660 - Dep Exp Owned -Vehicle	0.00	37,050.87	0.00	37,050.87
77670 - Dep Exp-Hvy Mac & Equip	0.00	3,114.30	0.00	3,114.30
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>22,129,101.46</b>	<b>0.00</b>	<b>22,129,101.46</b>
<b>Fund : 30084 (Prog Resources from 11888)</b>				
71470 - Natl Personnel Srvs Agreement	0.00	38.00	0.00	38.00
71605 - Travel Tickets-International	0.00	0.00	0.00	0.00
71615 - Daily Subsistence Allow-Intl	0.00	5,757.20	0.00	5,757.20
71635 - Travel - Other	0.00	752.00	0.00	752.00
72435 - E-mail-Subscription	0.00	106.50	0.00	106.50
73410 - Maint, Oper of Transport Equip	0.00	120.00	0.00	120.00
74105 - Management and Reporting Srvs	0.00	5,114.14	0.00	5,114.14
74210 - Printing and Publications	0.00	135.00	0.00	135.00
75105 - Facilities & Admin - Implement	0.00	1,695.83	0.00	1,695.83
75705 - Learning costs	0.00	2,265.00	0.00	2,265.00
75709 - Learning - training of counter	0.00	6,910.17	0.00	6,910.17
<b>Total for Fund 30084</b>	<b>0.00</b>	<b>22,893.84</b>	<b>0.00</b>	<b>22,893.84</b>
<b>Total for Dept : 45608</b>	<b>0.00</b>	<b>26,315,126.03</b>	<b>0.00</b>	<b>26,315,126.03</b>
<b>Total for Output : 00084708</b>	<b>0.00</b>	<b>26,315,126.03</b>	<b>0.00</b>	<b>26,315,126.03</b>
<b>Project Total :</b>	<b>0.00</b>	<b>26,315,126.03</b>	<b>0.00</b>	<b>26,315,126.03</b>

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

**Combined Delivery Report By Project**

Page 4 of 5  
Run Time: 27-07-2023 09:07:25

**Selection Criteria :**

Business Unit : LBN10  
Period : Jan-Dec (2022)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00084708

Project Id : ALL	Period : Jan-Dec (2022)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
45608 - Lebanon - Poverty Reduction	0.00	26,315,126.03	0.00	26,315,126.03



UNDP UN Development Programme  
Report ID: unglcdrp

### Combined Delivery Report By Project

Page 5 of 5  
Run Time: 27-07-2023 09:07:47

### Funds Utilization

#### Selection Criteria :

Business Unit : LBN10  
Period : Jan-Dec (2022)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00084708

Project/Award: 00065799 Early Recovery for Displaced S

Period : As at Dec 31, 2022

Output #	00084708	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			272,334.01
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			4,802,500.11

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Mohammed Salih

DocuSigned by:

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Deputy Resident Representative

PKF Littlejohn LLP

PKF Littlejohn LLP  
15 Westferry Circus  
Canary Wharf  
London  
E14 4HD

## **CERTIFICATION FOR 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 the UNDP project ID 65799 - output ID 84708 "Supporting Lebanese Hosting Communities", as at 31 December 2022.

### **Unmodified opinion**

In our opinion, the accompanying Statement of Fixed Assets presents fairly, in all material respects, the assets status of the project "Supporting Lebanese Hosting Communities" amounting to USD 272,334.01, as at 31 December 2022 in accordance with UNDP accounting policies.

### **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 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 these documents.

**Auditor's responsibilities (continued)**

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.



**PKF Littlejohn LLP**

17 August 2023

15 Westferry Circus  
Canary Wharf  
London  
E14 4HD



# STATEMENT OF FIXED ASSETS

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## Asset List

Project Title: LHSP # 00084708		As at: 31 Dec 2022						
Description and model	Serial number	Profile ID	Tag number	Asset ID	Net Book Value	Acquisition date	Acquisition cost (USD)	Physical Location
Nissan Patrol Station Wagon	JN1T5Y6120573871	Vehicles	289/48	1700	\$22,428	3/25/2021	\$28,088	Qubica
Vehicle trail blazer	J8N0T135482182849	Vehicles	289/63	1590	\$0	12/29/2010	\$12,000	Qubica
Toyota RAIVA STD	JTM8P8E901060434	Vehicles	289/32	000000001580	\$11,111	5/31/2016	\$15,000	Qubica
Armoured Vehicle Toyota LG200	JTMHKG1114137183	Vehicles	289/40	000000001601	\$84,727	9/30/2017	\$131,435	Qubica
Requested Option							\$33,419	Qubica
					118,467		\$227,942.51	
South								
Description and model	Serial number	Profile ID	Tag number	Asset ID	Net Book Value	Acquisition date	Acquisition cost (USD)	Physical Location
Victron Multiplex II	HQ21144R9QJ							
Victron SmartSolar MPPT	HQ2115V2BJJ							
Victron battery monitor	HQ2107P88P				14,567	10/1/2022	\$	15,333
Victron Cerbo GX	HQ2114R1TX							
Nissan PATROL 4.8 GRX AT Model	JN1T5Y6120570258	Vehicles	289/29	000000001577	\$11,440	1/20/2016	\$27,456	South Office
Nissan PATROL 4.8 GRX AT Model	JN1T5Y6120570242	Vehicles	289/12	000000001579	\$11,440	1/20/2016	\$27,456	South Office
Nissan X-Trail	JN1TR3020003895	Vehicles	440621/B					South Office
Sub-Total South					37,446.34		\$70,245	
Mount Lebanon								
Description and model	Serial number	Profile ID	Tag number	Asset ID	Net Book Value	Acquisition date	Acquisition cost (USD)	Physical Location
5 KVA Prime Power generator	5746690	A Diesel generators	1703	1703	\$8,370	8/11/2021	\$8,900.80	Mount Lebanon Office
A Photocopiers	3668811592	Information and Telecom ICT	000000001554	000000001554	\$1,560	12/11/2015	\$5,350	Mount Lebanon Office
Nissan PATROL 4.8 GRX AT Model	JN1T5Y6120570252	Vehicles	289/23	000000001578	\$11,440	1/20/2016	\$27,456	Mount Lebanon Office
Nissan X-Trail 4 WD	JN1TR3020003895	Vehicles	289/94	000000001637	\$14,341	9/10/2018	\$22,446	Mount Lebanon Office
Sub-Total Mount Lebanon					35,611		\$64,153	
North								
Description and model	Serial number	Profile ID	Tag number	Asset ID	Net Book Value	Acquisition date	Acquisition cost (USD)	Physical Location
5 KVA Prime Power Generators	4FY0086	A Diesel generators	1702	1702	\$8,346	8/11/2021	\$8,982	North Office
Vehicle X-Trail	JN1TR3020003895	Vehicles	289/75	1592	\$0	6/30/2010	\$19,300	North Office
Nissan PATROL 4.8 GRX AT Model	JN1T5Y6120570237	Vehicles	289/19	000000001576	\$11,440	1/20/2016	\$27,456	North Office
Nissan X-Trail 4 WD	J8B7XW41W011577	Vehicles	289/95	000000001638	\$14,341	9/10/2018	\$22,446	North Office
Photocopier Mechanical	M483400007	Information and Telecom ICT	1514		\$0	3/16/2009	\$6,200	North Office
Sub-Total North					\$34,126		\$84,434	
Bekaa								
Description and model	Serial number	Profile ID	Tag number	Asset ID	Net Book Value	Acquisition date	Acquisition cost (USD)	Physical Location
5 KVA Prime Power Generators					\$8,502	15/7/21	\$9,150	Bekaa Office
Victron Multiplex II	HQ21144R9QJ				\$15,502			
Victron SmartSolar MPPT	HQ2115V2BJJ							
Victron battery monitor	HQ2107P88P					10/1/2022	\$16,107	Bekaa Office
Victron Cerbo GX	HQ2114R1TX							
Vehicle Trail Blazer	J8N0T135482182849	Vehicles	289/58	000000001506	\$0	5/3/2007	\$22,000	Bekaa Office
Nissan PATROL 4.8 GRX AT Model	JN1T5Y6120570244	Vehicles	289/13	000000001574	\$11,440	1/20/2016	\$27,456	Bekaa Office
Nissan PATROL 4.8 GRX AT Model	JN1T5Y6120570247	Vehicles	289/21	000000001575	\$11,440	1/20/2016	\$27,456	Bekaa Office
Sub-Total Bekaa					46,684		\$107,169	
TOTAL (USD)					272,334.01		\$548,942.27	

Approved by: Denise Sumpf

Name: Denise Sumpf

Title: Chief Technical Advisor

Name: Raghad Assi

Title: Program Manager

Name: Mohammed Salih

Title: Deputy Resident Representative

Signature: [Signature]

Date: 10/17/2022

Signature: [Signature]

Date: 10/17/2022

Signature: [Signature]

Date: 10/17/2022

DocuSigned by:



DS

MS

PKF Littlejohn LLP

15 Westferry Circus  
Canary Wharf  
London  
E14 4HD

**CERTIFICATION OF STATEMENT OF CASH**

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

The UNDP project ID 65799 – output ID 84708 “Supporting Lebanese Hosting Communities”, did not have a dedicated bank account for the DIM project activities 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.