



AUDIT

OF

LEBANESE ELECTIONS ASSISTANCE PROJECT, PHASE II
(Directly Implemented Project No. 124151, Output No. 119194)

IN

UNDP LEBANON

Report No. 2673
Issue Date: 29 August 2023

**Report on the Audit of Lebanese Elections Assistance Project, Phase II
(Project No. 124151, Output No. 119194)
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 'Lebanese Elections Assistance Project, Phase II' (Project No. 124151, Output No. 119194) (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 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 statement¹ 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
3,174	Unmodified	32	Unmodified

*Expenses recorded in the Combined Delivery Report were \$4,175,184. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country (\$1,001,022).

The audit did not result in any recommendations.

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.



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:	Lebanese Elections Assistance Project, Phase II
Output name:	Lebanese Elections Assistance Project, Phase II
UNDP Country Office:	Lebanon
Atlas Project ID:	124151
Atlas Output ID:	119194
Auditor:	PKF Littlejohn LLP
Period subject to audit:	1 January to 31 December 2022

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EXECUTIVE SUMMARY

PKF Littlejohn LLP conducted the financial audit of UNDP DIM Project ID 124151 - Output ID 119194 "Lebanese Elections Assistance Project, Phase II" 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 124151 - Output ID 119194 "Lebanese Electoral Assistance Project, Phase II" was not audited in the prior year and therefore there were no recommendations to follow up on.



PKF Littlejohn LLP

17 August 2023

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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

Lebanese Electoral Assistance Project, Phase II

**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 124151 - output ID 119194 "Lebanese Electoral Assistance Project, Phase II", 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\$ 4,175,183.65, is comprised of expenditure directly incurred by the UNDP Country Office in Lebanon for an amount of US\$ 3,174,161.35 and expenditure incurred by entities other than the Country Office for an amount of US\$ 1,001,022.30. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Lebanon of US\$ 3,174,161.35.

Unmodified opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 3,174,161.35 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.



PKF Littlejohn LLP

17 August 2023

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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

Page 1 of 6
Run Time: 27-07-2023 09:07:31

Selection Criteria :

Business Unit : LBN10
Period : Jan-Dec (2022)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00119194

Project Id : 00124151	Lebanese Electoral Assistance	Period :	Jan-Dec (2022)
Output # : 00119194	LEAP, Phase II	Impl. Partner :	99999 UNDP
		Location :	Lebanon

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept: 45601 (Lebanon - Central)				
Fund : 30000 (PROGRAMME COST SHARING)				
73310 - Maint & Licencing of Software	0.00	258.25	0.00	258.25
75105 - Facilities & Admin - Implement	0.00	20.66	0.00	20.66
Total for Fund 30000	0.00	278.91	0.00	278.91
Total for Dept : 45601	0.00	278.91	0.00	278.91
Dept: 45604 (Lebanon - Dem. Governance)				
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	17,463.50	0.00	17,463.50
61310 - Post Adjustment - IP Staff	0.00	21,120.96	0.00	21,120.96
62305 - Dependency Allowances-IP Staff	0.00	2,798.42	0.00	2,798.42
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	6,368.50	0.00	6,368.50
62315 - Contrib. to medical, social in	0.00	180.90	0.00	180.90
62320 - Mobility, Hardship, Non-remova	0.00	2,173.34	0.00	2,173.34
62340 - Annual Leave Expense - IP	0.00	4,425.80	0.00	4,425.80
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	1,880.00	0.00	1,880.00
63350 - Reimb of Income Tax-IP Staff	0.00	1,058.88	0.00	1,058.88
63530 - Contribution to EOS Benefits	0.00	1,732.70	0.00	1,732.70
63535 - Contribution to Security	0.00	1,155.14	0.00	1,155.14
63540 - Contribution to Training	0.00	134.76	0.00	134.76
63545 - Contribution to ICT	0.00	577.56	0.00	577.56
63550 - Contributions to MAIP	0.00	19.26	0.00	19.26
63555 - Contribution to UN JFA	0.00	943.36	0.00	943.36
63560 - Contributions to Appendix D	0.00	96.26	0.00	96.26
64397 - Services to projects -CO staff	0.00	47,739.96	0.00	47,739.96
65115 - Contributions to ASHI Reserve	0.00	2,310.26	0.00	2,310.26
65135 - Payroll Mgt Cost Recovery ATLA	0.00	128.76	0.00	128.76
71205 - Intl Consultants-Sht Term-Tech	0.00	9,750.00	0.00	9,750.00
71305 - Local Consult.-Sht Term-Tech	0.00	15,809.59	0.00	15,809.59
71360 - Local Consult-Security	0.00	16.83	0.00	16.83
71405 - Service Contracts-Individuals	0.00	783.61	0.00	783.61
71415 - Contribution to Security SC	0.00	3,615.39	0.00	3,615.39
71470 - Natl Personnel Srvc Agreement	0.00	140,580.86	0.00	140,580.86
71505 - UN Volunteers-Stipend & Allow	0.00	105,353.94	0.00	105,353.94
71511 - UNV_Entry_Lump_Sum	0.00	1,200.00	0.00	1,200.00
71520 - UNV_Volunteer_Learning	0.00	1,642.75	0.00	1,642.75
71535 - UNV-Medical Insurance	0.00	11,267.25	0.00	11,267.25
71540 - UNV-Global Charges	0.00	3,944.73	0.00	3,944.73
71541 - UNVs-Contribution to security	0.00	3,086.04	0.00	3,086.04
71550 - UNV RSA / Exit Allowance	0.00	8,999.72	0.00	8,999.72



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Run Time: 27-07-2023 09:07:31

Project Id : 00124151 Lebanese Electoral Assistance	Period :	Jan-Dec (2022)		
Output # : 00119194 LEAP, Phase II	Impl. Partner :	99999 UNDP		
	Location :	Lebanon		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71591 - UNV_Cost_Recovery_Deployment	0.00	4,950.00	0.00	4,950.00
71592 - UNV_COST_RECOVERY_RECURRING	0.00	16,732.03	0.00	16,732.03
71605 - Travel Tickets-International	0.00	8,109.39	0.00	8,109.39
71615 - Daily Subsistence Allow-Intl	0.00	4,421.56	0.00	4,421.56
71635 - Travel - Other	0.00	1,734.00	0.00	1,734.00
72105 - Svc Co-Construction & Engineer	0.00	62,385.31	0.00	62,385.31
72130 - Svc Co-Transportation Services	0.00	16,845.00	0.00	16,845.00
72135 - Svc Co-Communications Service	0.00	40,350.00	0.00	40,350.00
72140 - Svc Co-Information Technology	0.00	292,676.80	0.00	292,676.80
72210 - Machinery and Equipment	0.00	3,311.00	0.00	3,311.00
72215 - Transportation Equipment	0.00	1,450.00	0.00	1,450.00
72220 - Furniture	0.00	4,510.00	0.00	4,510.00
72311 - Fuel, petroleum and other oils	0.00	578.18	0.00	578.18
72399 - Other Materials and Goods	0.00	882,981.58	0.00	882,981.58
72401 - Prefab structure/other buildin	0.00	19,550.00	0.00	19,550.00
72402 - Building Maintenance	0.00	195.00	0.00	195.00
72405 - Acquisition of Communic Equip	0.00	13,502.00	0.00	13,502.00
72420 - Land Telephone Charges	0.00	801.54	0.00	801.54
72425 - Mobile Telephone Charges	0.00	789.97	0.00	789.97
72435 - E-mail-Subscription	0.00	5,065.56	0.00	5,065.56
72440 - Connectivity Charges	0.00	697.15	0.00	697.15
72445 - Common Services-Communications	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	17,531.86	0.00	17,531.86
72705 - Hospitality-Special Events	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	39,817.89	0.00	39,817.89
73110 - Custodial & Cleaning Services	0.00	3,048.91	0.00	3,048.91
73115 - Moving Expenses	0.00	700.00	0.00	700.00
73125 - Common Services-Premises	0.00	106,688.38	0.00	106,688.38
73406 - Maintenance of Equipment	0.00	16,693.95	0.00	16,693.95
73410 - Maint, Oper of Transport Equip	0.00	732.42	0.00	732.42
74105 - Management and Reporting Svcs	0.00	145,336.04	0.00	145,336.04
74120 - Capacity Assessment	0.00	6,857.00	0.00	6,857.00
74210 - Printing and Publications	0.00	13,114.66	0.00	13,114.66
74220 - Translation Costs	0.00	1,850.00	0.00	1,850.00
74505 - Insurance	0.00	320.00	0.00	320.00
74705 - Port Operation	0.00	1,358.40	0.00	1,358.40
74725 - Other L.T.S.H.	0.00	124,190.00	0.00	124,190.00
75105 - Facilities & Admin - Implement	0.00	183,646.15	0.00	183,646.15
75705 - Learning costs	0.00	17,342.32	0.00	17,342.32
Total for Fund 30000	0.00	2,479,223.08	0.00	2,479,223.08
Fund : 30079 (EUROPEAN COMMISSION)				
61305 - Salaries - IP Staff	0.00	87,317.50	0.00	87,317.50
61310 - Post Adjustment - IP Staff	0.00	88,116.96	0.00	88,116.96
62305 - Dependency Allowances-IP Staff	0.00	12,942.86	0.00	12,942.86
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	31,732.57	0.00	31,732.57
62315 - Contrib. to medical, social in	0.00	899.10	0.00	899.10
62320 - Mobility, Hardship, Non-remova	0.00	10,866.70	0.00	10,866.70
62340 - Annual Leave Expense - IP	0.00	- 6,198.50	0.00	- 6,198.50
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	9,400.00	0.00	9,400.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,020.00	0.00	1,020.00
63350 - Reimb of Income Tax-IP Staff	0.00	4,813.44	0.00	4,813.44



Combined Delivery Report By Project

Project Id : 00124151 Lebanese Electoral Assistance	Period :	Jan-Dec (2022)		
Output # : 00119194 LEAP, Phase II	Impl. Partner :	99999 UNDP		
	Location :	Lebanon		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63530 - Contribution to EOS Benefits	0.00	7,876.54	0.00	7,876.54
63535 - Contribution to Security	0.00	5,251.04	0.00	5,251.04
63540 - Contribution to Training	0.00	612.62	0.00	612.62
63545 - Contribution to ICT	0.00	2,625.51	0.00	2,625.51
63550 - Contributions to MAIP	0.00	87.53	0.00	87.53
63555 - Contribution to UN JFA	0.00	4,288.34	0.00	4,288.34
63560 - Contributions to Appendix D	0.00	437.59	0.00	437.59
64310 - Separations - IP Staff	0.00	1,947.28	0.00	1,947.28
65115 - Contributions to ASHI Reserve	0.00	10,502.06	0.00	10,502.06
65135 - Payroll Mgt Cost Recovery ATLA	0.00	643.80	0.00	643.80
71305 - Local Consult.-Sht Term-Tech	0.00	186,149.73	0.00	186,149.73
71405 - Service Contracts-Individuals	0.00	3,495.66	0.00	3,495.66
71415 - Contribution to Security SC	0.00	5,711.55	0.00	5,711.55
71470 - Natl Personnel Srvc Agreement	0.00	222,010.03	0.00	222,010.03
71505 - UN Volunteers-Stipend & Allow	0.00	54,658.24	0.00	54,658.24
71520 - UNV_Volunteer_Learning	0.00	900.00	0.00	900.00
71535 - UNV-Medical Insurance	0.00	5,875.23	0.00	5,875.23
71540 - UNV-Global Charges	0.00	2,125.71	0.00	2,125.71
71541 - UNVs-Contribution to security	0.00	1,591.68	0.00	1,591.68
71550 - UNV RSA / Exit Allowance	0.00	6,115.62	0.00	6,115.62
71592 - UNV_COST_RECOVERY_RECURRING	0.00	8,891.00	0.00	8,891.00
71605 - Travel Tickets-International	0.00	1,180.80	0.00	1,180.80
71615 - Daily Subsistence Allow-Intl	0.00	16,593.24	0.00	16,593.24
71635 - Travel - Other	0.00	1,020.16	0.00	1,020.16
72105 - Svc Co-Construction & Engineer	0.00	59,110.32	0.00	59,110.32
72135 - Svc Co-Communications Service	0.00	231,400.73	0.00	231,400.73
72140 - Svc Co-Information Technology	0.00	216,632.20	0.00	216,632.20
72220 - Furniture	0.00	372.00	0.00	372.00
72311 - Fuel, petroleum and other oils	0.00	452.39	0.00	452.39
72399 - Other Materials and Goods	0.00	66,715.64	0.00	66,715.64
72402 - Building Maintenance	0.00	2,347.50	0.00	2,347.50
72405 - Acquisition of Communic Equip	0.00	43,650.00	0.00	43,650.00
72420 - Land Telephone Charges	0.00	487.57	0.00	487.57
72425 - Mobile Telephone Charges	0.00	309.25	0.00	309.25
72440 - Connectivity Charges	0.00	760.35	0.00	760.35
72445 - Common Services-Communications	0.00	1,488.00	0.00	1,488.00
72505 - Stationery & other Office Supp	0.00	41,180.79	0.00	41,180.79
72605 - Grants to Instit & other Benef	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	1,054.00	0.00	1,054.00
72815 - Inform Technology Supplies	0.00	11,310.49	0.00	11,310.49
73110 - Custodial & Cleaning Services	0.00	345.49	0.00	345.49
73120 - Utilities	0.00	167.27	0.00	167.27
73125 - Common Services-Premises	0.00	39,457.41	0.00	39,457.41
73310 - Maint & Licencing of Software	0.00	543.20	0.00	543.20
73406 - Maintenance of Equipment	0.00	300.00	0.00	300.00
73410 - Maint, Oper of Transport Equip	0.00	185.31	0.00	185.31
74105 - Management and Reporting Srvc	0.00	3,996.00	0.00	3,996.00
74120 - Capacity Assessment	0.00	9,510.74	0.00	9,510.74
74210 - Printing and Publications	0.00	22,694.04	0.00	22,694.04
74220 - Translation Costs	0.00	2,250.00	0.00	2,250.00
74225 - Other Media Costs	0.00	150.00	0.00	150.00
74230 - Audio & Visual Equipment	0.00	12,000.00	0.00	12,000.00
74505 - Insurance	0.00	1,230.00	0.00	1,230.00
74725 - Other L.T.S.H.	0.00	12,636.00	0.00	12,636.00



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Run Time: 27-07-2023 09:07:31

Project Id : 00124151 Lebanese Electoral Assistance	Period :	Jan-Dec (2022)		
Output # : 00119194 LEAP, Phase II	Impl. Partner :	99999 UNDP		
	Location :	Lebanon		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75105 - Facilities & Admin - Implement	0.00	110,932.55	0.00	110,932.55
75705 - Learning costs	0.00	5,814.16	0.00	5,814.16
77630 - Dep Exp Owned - ITC	0.00	530.00	0.00	530.00
77660 - Dep Exp Owned -Vehicle	0.00	4,166.67	0.00	4,166.67
Total for Fund 30079	0.00	1,695,681.66	0.00	1,695,681.66
Total for Dept : 45604	0.00	4,174,904.74	0.00	4,174,904.74
Total for Output : 00119194	0.00	4,175,183.65	0.00	4,175,183.65
Project Total :	0.00	4,175,183.65	0.00	4,175,183.65

DocuSigned by:

Signed By : Mohammed Salih
Deputy Resident Representative Date : 28-Jul-2023

Signed By : _____ Date : _____

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**Combined Delivery Report By Project**

UNDP UN Development Programme
Report ID: unglcdrp

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Run Time: 27-07-2023 09:07:32

Selection Criteria :

Business Unit : LBN10
Period : Jan-Dec (2022)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00119194

Project Id : ALL	Period : Jan-Dec (2022)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
45601 - Lebanon - Central	0.00	278.91	0.00	278.91
45604 - Lebanon - Dem. Governance	0.00	4,174,904.74	0.00	4,174,904.74



Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

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Run Time: 27-07-2023 09:07:35

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 : 00119194

Project/Award: 00124151 Lebanese Electoral Assistance **Period : As at Dec 31, 2022**

Output #	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		32,284.15
Unamortized Intangible Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		136,521.36

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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 124151 - output ID 119194 "Lebanese Electoral Assistance Project, Phase II", 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 "Lebanese Electoral Assistance Project, Phase II" amounting to USD 32,284.15, 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. 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.

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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LEAP Project: 00119194: Statement of Assets as of 31 December 2022


Project ID	OUTPUT	Department ID	Implementat	Donor	Fund	Buisness Unit	Operating Unit
124151	119194	45604	1981	10159	30079	LBN10	LBN

Asset ID	Profile ID	Description	TAG Number	Serial Number	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value	Quantity
1472	MTRV4	TRAIL BLAZER CHEVROLET2008	289/72	1GNDT13S782255697	LBNAABB4	4/30/2009	4/30/2009	21,450.00	0	1
1586	ITC4	MULTIFUNCTIONAL COLORED PHOTOC	1586	SASC002108347	LBNAAF5510	12/7/2016	12/7/2016	5,300.00	2,075.83	1
1623	MTRV4	A Automobiles or cars	289/103	1GNSK7EC8JR144852	LBNAABB4	4/1/2018	4/1/2018	50,000.00	30,208.32	1
TOTAL								76,750.00	32,284.15	

Name: Mohammed Salih
 Title: Deputy Resident Representative
 Date: July 27, 2023

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DocuSigned by:


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CERTIFICATION OF STATEMENT OF CASH

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

We noted that the UNDP project ID 124151 – output ID 119194 “Lebanese Electoral Assistance Project, Phase II”, 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.