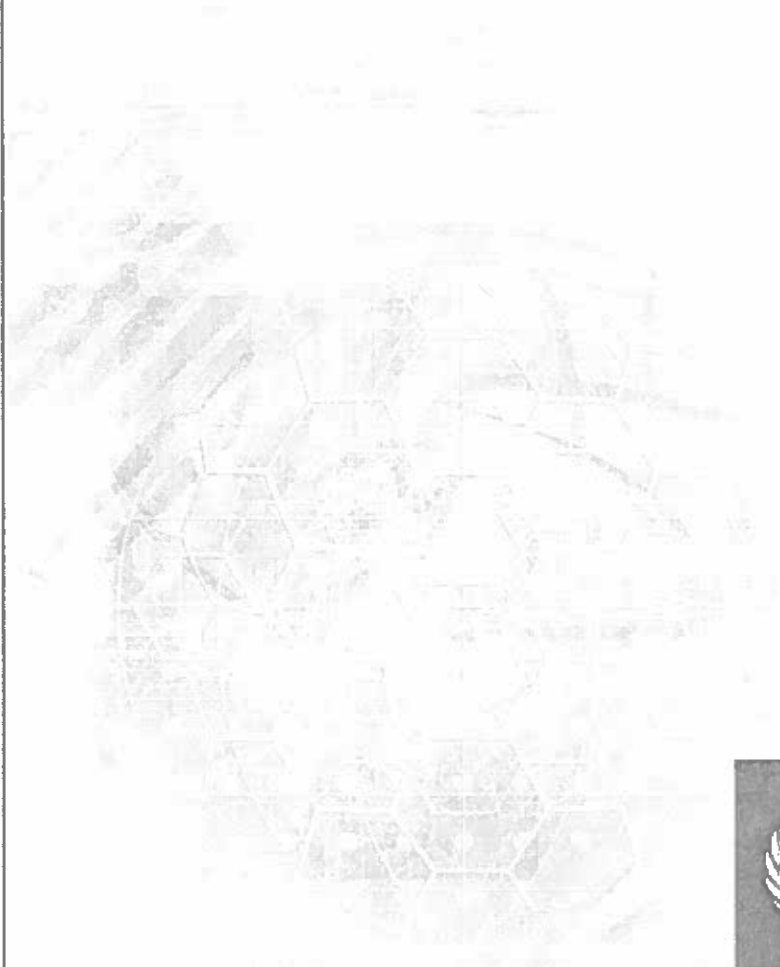




*Russell
Bedford*

**Auditor's Report and Management Letter
Protect Health & Environment from POPs
Award No. 00083771 from 1 January
2021 through 31 December 2021**



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Independent auditor's report

To: National Project Director and
Resident Representative - United Nations Development Programme (UNDP)
Cairo, Egypt

a) Certification of Statement of Expenses (UNDP CDR)

We have audited the accompanying Statement of Expenditure (the statement) of the UNDP project atlas award no. 00083771 and project no 00092079 , the Protect Health & Environment from POPs as implemented by Egyptian Environmental Affairs Agency. for the period from 1 January 2021 through 31 December 2021.

Opinion

In our opinion, the attached statement of Expenses, present fairly, in all material respects the expenditure of \$1,293,005 (excluding UNDP Support Services expenditures of \$6,201) incurred by the UNDP project Protect Health & Environment from POPs for the period from 1 January 2021 to 31 December 2021 in accordance with agreed upon 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 UNDP regulations and rules, policies and procedures; 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 for the audit of the statement of expenses 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 statement of Expenses for Protect Health & Environment from POPs' project and for such internal controls as management determines is necessary to enable the preparation of a statement 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 expenses is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

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

- Identify and assess the risks of material misstatement of the statement of expenses, 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.

b) Certification of Statement of Assets and Equipment

We have audited the accompanying Statement of Assets and Equipment (the statement) of the UNDP atlas award no. 00083771 and project no 00092079 , the Protect Health & Environment from POPs Project as implemented by Egyptian Environmental Affairs Agency. as at 31 December 2021 .

Opinion

In our opinion, the attached statement of assets and equipment present fairly, in all material respects the assets and equipment status of the Protect Health & Environment from POPs Project amounting to \$0 as at 31 December 2021 due to official assets' transfer to EEAA in accordance with agreed upon 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 for the audit of the statement of assets and equipment. 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 assets and equipment for Protect Health & Environment from POPs' Project and for such internal controls as management determines is necessary to enable the preparation of a statement of assets and equipment that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit

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

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

- Identify and assess the risks of material misstatement of the statement of assets and equipment, 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.

c) Certification of Statement of Cash Position

We have audited the accompanying Statement of Cash Position (the statement) of the UNDP project atlas award no. 00083771 and project no 00092079, Protect Health & Environment from POPs Project as implemented by Egyptian Environmental Affairs Agency as at 31 December 2021.

Opinion

In our opinion, the attached statement of cash position present fairly, in all material respects the cash and bank balance of the UNDP project Protect Health & Environment from POPs amounting to \$0 as at 31 December 2021 in accordance with agreed upon 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 for the audit of the statement of cash position 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 statement of cash position for Protect Health & Environment from POPs' Project and for such internal controls as management determines is necessary to enable the preparation of a statement of cash position 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 cash position is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

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

- Identify and assess the risks of material misstatement of the statement of cash position, 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.

This report is intended solely for the information and use of the United Nations Development Programme (UNDP) , Government of Arab Republic of Egypt , Protect Health & Environment from POPs project's management and others within the organization. However, upon release by the UNDP, this report is a matter of public record and its distribution is not limited.

Russell Bedford Sherif Dabbous.,
Cairo, Egypt.
25 March 2022
3, Mamar Behlar, Down Town, Cairo
Tel/Fax: +2 (02) 23951133 - 23934226



Combined Delivery Report

Project: 00083771 - Protect Health & Env. from per

Country: Egypt - Cairo

Period: Quarter 4, 2021

Status: Approved

Report by Output and Fund

Account	Description	Government	UNDP	UN Agencies	Total
Output: 00092079 - Protect Health and Environment		251,917.46	1,047,289.06	0.00	1,299,206.52
Fund: 04000 - TRAC (Lines 1.1.1 and 1.1.2)		0.00	14,000.00	0.00	14,000.00
71810	Contractual Svcs-indiv ImpPtr	0.00	14,000.00	0.00	14,000.00
Fund: 62000 - GEF Voluntary Contribution		251,917.46	1,033,289.06	0.00	1,285,206.52
64397	Services to projects -CO staff	0.00	6,200.88	0.00	6,200.88
71205	Intl Consultants-Sht Term-Tech	0.00	6,250.00	0.00	6,250.00
71211	Intl Consult Security Charge	0.00	150.00	0.00	150.00
71305	Local Consult.-Sht Term-Tech	61,894.37	7,251.71	0.00	69,146.08
71605	Travel Tickets-International	2,908.41	0.00	0.00	2,908.41
71615	Daily Subsistence Allow-Intl	9,252.04	0.00	0.00	9,252.04
71620	Daily Subsistence Allow-Local	0.00	596.00	0.00	596.00
71635	Travel - Other	0.00	1,387.70	0.00	1,387.70
71810	Contractual Svcs-indiv ImpPtr	34,370.88	-7,105.90	0.00	27,264.98
72105	Svc Co-Construction & Engineer	128,603.94	0.00	0.00	128,603.94
72120	Svc Co-Trade and Business Serv	0.00	953,242.71	0.00	953,242.71
72125	Svc Co-Studies & Research Serv	0.00	41,025.27	0.00	41,025.27
72135	Svc Co-Communications Service	120.74	2,783.08	0.00	2,903.82
72205	Office Machinery	1,053.37	0.00	0.00	1,053.37
73105	Rent	0.00	3,566.98	0.00	3,566.98
73120	Utilities	0.00	874.49	0.00	874.49
73410	Maint, Oper of Transport Equip	1,536.98	4,564.81	0.00	6,101.79
74105	Management and Reporting Svcs	7,340.04	0.00	0.00	7,340.04
74110	Audit Fees	0.00	885.52	0.00	885.52
74210	Printing and Publications	0.00	0.00	0.00	0.00
74220	Translation Costs	0.00	0.00	0.00	0.00
74505	Insurance	465.20	0.00	0.00	465.20
74525	Sundry	1,879.15	5,946.57	0.00	7,825.72
74596	Services to projects -GOE	0.00	0.00	0.00	0.00
75705	Learning costs	2,492.34	6,022.17	0.00	8,514.51
75707	Learning - subsistence allowan	0.00	254.93	0.00	254.93
76120	Unrealized Loss	0.00	162.35	0.00	162.35
76130	Unrealized Gain	0.00	-763.98	0.00	-763.98
76135	Realized Gain	0.00	-6.23	0.00	-6.23
Project Total:		251,917.46	1,047,289.06	0.00	1,299,206.52

Report by Activity and Fund

Account	Description	Government	UNDP	UN Agencies	Total
Output: 00092079 - Protect Health and Environment		251,917.46	1,047,289.06	0.00	1,299,206.52
Activity: -		0.00	-601.63	0.00	-601.63
Fund: 62000 - GEF Voluntary Contribution		0.00	-601.63	0.00	-601.63
76120	Unrealized Loss	0.00	162.35	0.00	162.35
76130	Unrealized Gain	0.00	-763.98	0.00	-763.98

Activity: ACTIVITY 1 - HCWM Reduction of UPOPs		180,653.66	28,070.27	0.00	188,723.93
Fund: 62000 - GEF Voluntary Contribution		160,653.66	28,070.27	0.00	188,723.93
71305	Local Consult.-Sht Term-Tech	16,034.04	6,005.62	0.00	22,039.66
71605	Travel Tickets-International	2,908.41	0.00	0.00	2,908.41
71615	Daily Subsistence Allow-Intl	9,252.04	0.00	0.00	9,252.04
71620	Daily Subsistence Allow-Local	0.00	388.32	0.00	388.32
71635	Travel - Other	0.00	1,387.70	0.00	1,387.70
71810	Contractual Svcs-indiv ImpPtnr	1,853.05	7,000.00	0.00	8,853.05
72105	Svc Co-Construction & Engineer	128,603.94	0.00	0.00	128,603.94
72135	Svc Co-Communications Service	0.00	2,783.08	0.00	2,783.08
73120	Utilities	0.00	0.00	0.00	0.00
73410	Maint, Oper of Transport Equip	1,536.98	4,564.81	0.00	6,101.79
74505	Insurance	465.20	0.00	0.00	465.20
74525	Sundry	0.00	5,946.57	0.00	5,946.57
75707	Learning - subsistence allowan	0.00	0.00	0.00	0.00
76135	Realized Gain	0.00	-5.83	0.00	-5.83
Activity: ACTIVITY 2 - HCWM Reduction of Mercury		13,676.22	283,904.81	0.00	297,581.03
Fund: 62000 - GEF Voluntary Contribution		13,676.22	283,904.81	0.00	297,581.03
71305	Local Consult.-Sht Term-Tech	11,063.14	1,246.09	0.00	12,309.23
72120	Svc Co-Trade and Business Serv	0.00	277,737.39	0.00	277,737.39
72135	Svc Co-Communications Service	120.74	0.00	0.00	120.74
74220	Translation Costs	0.00	0.00	0.00	0.00
74525	Sundry	0.00	0.00	0.00	0.00
75705	Learning costs	2,492.34	4,666.40	0.00	7,158.74
75707	Learning - subsistence allowan	0.00	254.93	0.00	254.93
Activity: ACTIVITY 3 - E-Waste Reduction of UPOPs/POP		33,189.50	571,217.55	0.00	604,407.05
Fund: 62000 - GEF Voluntary Contribution		33,189.50	571,217.55	0.00	604,407.05
71305	Local Consult.-Sht Term-Tech	22,158.36	0.00	0.00	22,158.36
71810	Contractual Svcs-indiv ImpPtnr	11,031.14	-6,105.90	0.00	4,925.24
72120	Svc Co-Trade and Business Serv	0.00	558,755.32	0.00	558,755.32
72125	Svc Co-Studies & Research Serv	0.00	17,212.47	0.00	17,212.47
74210	Printing and Publications	0.00	0.00	0.00	0.00
75705	Learning costs	0.00	1,355.77	0.00	1,355.77
76135	Realized Gain	0.00	-0.11	0.00	-0.11
Activity: ACTIVITY 4 - E-Waste Reduction of omissions		14,517.98	90,770.48	0.00	105,288.46
Fund: 62000 - GEF Voluntary Contribution		14,517.98	90,770.48	0.00	105,288.46
71305	Local Consult.-Sht Term-Tech	12,638.83	0.00	0.00	12,638.83
71620	Daily Subsistence Allow-Local	0.00	207.68	0.00	207.68
72120	Svc Co-Trade and Business Serv	0.00	66,750.00	0.00	66,750.00
72125	Svc Co-Studies & Research Serv	0.00	23,812.80	0.00	23,812.80
74525	Sundry	1,879.15	0.00	0.00	1,879.15
Activity: ACTIVITY 5 - Monitoring, learning,adaptive		7,340.04	57,286.76	0.00	64,626.80
Fund: 62000 - GEF Voluntary Contribution		7,340.04	57,286.76	0.00	64,626.80
71205	Intl Consultants-Sht Term-Tech	0.00	6,250.00	0.00	6,250.00
71211	Intl Consult Security Charge	0.00	150.00	0.00	150.00
72120	Svc Co-Trade and Business Serv	0.00	50,000.00	0.00	50,000.00
74105	Management and Reporting Svcs	7,340.04	0.00	0.00	7,340.04
74110	Audit Fees	0.00	886.76	0.00	886.76
Activity: ACTIVITY 6 - PMU		22,540.06	16,640.82	0.00	39,180.88
Fund: 04000 - TRAC (Lines 1.1.1 and 1.1.2)		0.00	14,000.00	0.00	14,000.00
71810	Contractual Svcs-indiv ImpPtnr	0.00	14,000.00	0.00	14,000.00
Fund: 62000 - GEF Voluntary Contribution		22,540.06	2,640.82	0.00	25,180.88
64397	Services to projects -CO staff	0.00	6,200.88	0.00	6,200.88
71810	Contractual Svcs-indiv ImpPtnr	21,486.69	-8,000.00	0.00	13,486.69
72205	Office Machinery	1,053.37	0.00	0.00	1,053.37
73105	Rent	0.00	3,566.98	0.00	3,566.98
73120	Utilities	0.00	874.49	0.00	874.49
73410	Maint, Oper of Transport Equip	0.00	0.00	0.00	0.00
74110	Audit Fees	0.00	-1.24	0.00	-1.24
74525	Sundry	0.00	0.00	0.00	0.00
74596	Services to projects -GOE	0.00	0.00	0.00	0.00
76135	Realized Gain	0.00	-0.29	0.00	-0.29

Project Total:	251,917.46	1,047,289.06	0.00	1,299,206.52
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Funds Utilization

Output: 00092079 - Protect Health and Environment	UNDP Amount
Implementing Partner: 01028 - Egyptian Environmental Affairs	
Outstanding NIM Advances:	0.00
Undepreciated Fixed Assets:	0.00
Unamortized Intangible Assets:	0.00
Inventory:	0.00
Prepayments:	0.00
Commitments:	71,000.00

Signed on behalf of UNDP:

Mohamed Bayoumi
Mohamed.Bayoumi@undp.org

Date: Feb 16, 2022

Signed on behalf of Implementing Partner:

Tarek El-Araby
Project Manager
Medical & E-Waste Management Project (POPs) - Ministry of
Environment, Egyptian Environmental Affairs Agency

Date: Feb 21, 2022

Protect Health & Environment from POPs
Atlas Award No. 00083771
Funded by United Nations for Development Programme
Statement Of Assets and Equipments
As of 31 December 2021

	Opening Balance as at 1/1/2020 <u>USD</u>	From 1/1/2020 To 31/12/2020 <u>USD</u>	From 1/1/2021 To 31/12/2021 <u>USD</u>	Cost as of 31/12/2021 <u>USD</u>
Assets and Equipment	26,641	188	1,053	27,882
Official Assets' Transfer to EEAA	(25,236)	(188)	(1,053)	(26,477)
Right off assets due to Damage & Stealing	(1,405)	0	0	(1,405)
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

* The accompanying notes are integral part of the statement of assets and equipments

Project Management:

Name: Dr. Tarek El Araby
Title: Project Manager
Signature:

UN CO Management

Name: Sylvain Merlen
Title: Deputy Resident Representative
Signature:

Audit Firm

Name : Sherif Dabbous
Title: Managing Partner
Russell Bedford Sherif Dabbous
Signature:

**Protect Health & Environment from POPs
Atlas Award No. 00083771
Funded by United Nations for Development Programme
Statement Of Cash Position
From 1 January 2021 through 31 December 2021**

Description	Actual Expenditures		
	Govt Disb	UNDP Disb	Total
	From 01/01/21 to 31/12/21	From 01/01/21 to 31/12/21	From 01/01/21 to 31/12/21
Funds Received			
Fund Balance as at 1 January 2021	\$1,483	\$0	\$1,483
Funds Advanced to Project During Audited Period	249,833	0	249,833
UNDP Direct Payments	0	1,047,289	1,047,289
Total Funds Available	\$251,316	\$1,047,289	\$1,298,605
Expenditures Elements			
64300 Direct Project Cost – Staff	\$0	\$6,201	\$6,201
71200 International Consultants	0	6,400	6,400
71300 Local Consultants	61,894	7,252	69,146
71600 Travel	12,161	1,984	14,145
71800 Contractual Services Individuals	34,371	6,894	41,265
72100 Contractual Services - Companies	128,725	997,051	1,125,776
72200 Equipments and Furniture	1,053	0	1,053
73100 Rental and Maintenance – Premises	0	4,441	4,441
73400 Rental and Maintenance – equipment	1,537	4,565	6,102
74100 Professional Services	7,340	886	8,226
74500 Miscellaneous	2,344	5,946	8,290
75700 Learning Costs	2,492	6,277	8,769
76100 Foreign Currency Exchange (Gain) Loss	0	(608)	(608)
Sub Total	\$251,917	\$1,047,289	\$1,299,206
Exchange Difference	(601)	0	(601)
Total	\$251,316	\$1,047,289	\$1,298,605
Fund Balance as at 31 December 2021	\$0	\$0	\$0
Less: Cash Book Balance			
Bank Book Balance as at 31 December 2021			\$0
Petty Cash Balance as at 31 December 2021			0
Total Cash Book Balance as at 31 December 2021			\$0
Difference (if any)			\$0

- * The accompanying notes are integral part of the statement of cash position.
- * The statement do not include the UN Agency's disbursements and/or reimbursements.

Project Management:

Name: Dr. Tarek El Araby
Title: Project Manager
Signature:

UNDP CO Management

Name: Sylvain Merlen
Title: Deputy Resident Representative
Signature:

Audit Firm

Name : Sherif Dabbous
Title : Managing Partner
Russell Bedford Sherif Dabbous
Signature

Notes to the statements

31 December 2021

1. Introduction and Background

A. Project Main Information

Protect Health & Environment from POPs was initiated under the UNDP Atlas award no. 00083771 .

The project is implemented by Egyptian Environmental Affairs Agency.

As per the budget revision dated 19 December 2021, the project start date is year 2015 and end date is year 2022. The project approved budget is \$ 4,150,000. The project budget for year 2021 and beyond is \$1,443,101 distributed as \$19,000 from UNDP/TRAC and \$1,424,101 from GEFTrustee – Voluntary Contribution

B. Project Background and Objectives:

The project objective is to prevent and reduce health and environmental risks related to pops and harmful chemicals through their release reduction achieved by provision of an integrated institutional and regulatory framework covering environmentally sound Health Care Waste and E-Waste management. The project will reduce emissions of UPOPS as well as other hazardous releases (e.g. mercury, lead, etc.) resulting from the unsound management, disposal and recycling of a) Health-Care Waste (HCW), in particular due to substandard incineration practice and open burning of HCW; and, b) Electronic Waste, in particular due to the practice of unsound collection and recycling activities and open burning of electronic waste. The project will achieve this by i) determining the baseline for releases of UPOPs and other hazardous substances (e.g. mercury, lead) resulting from unsound HCW and E-Waste practices; ii) conducting facility assessments; iii) building capacity among key stakeholders; iv) implementing BEP at selected model hospitals, health-care facilities (HCFs) and a central treatment facility (CTF); v) introducing BAT and BEP to formal E-Waste processors; vi) preparing health care facilities for the use/maintenance of non- mercury devices followed by introduction of mercury-free devices; vii) evaluating facilities to ensure that they have successfully implemented BEP; viii) installing and evaluating BAT technology(ies) at one Central Treatment Facility based on a defined evaluation criteria; and, xi) enhancing national HCWM training opportunities to additional hospitals/HCFs.

2. Significant Accounting Policies

A. Description of the Statements

1. Statement of Expenditures - Combined Delivery Report (CDR)

The CDR combines the project expenditures from three disbursement sources for a calendar year. The three disbursement sources include:

- a. The implementing partner disbursements are recorded in the Government disbursement column in the CDR
- b. UNDP disbursements are recorded in UNDP disbursement column in the CDR. These disbursement includes the Direct Payment which the implementing partner is responsible for the expenditure but requesting UNDP to effect payments to vendors/consultant on its behalf, and UNDP Support Services which is the project expenditures that UNDP is fully responsible and accountable for.
- c. The UN agencies expenditures related to the project are recorded in the UN agencies column in the CDR.

2. Statement of Assets and Equipments

The statement of assets and equipment is prepared based on actual delivery schedule of assets and equipments. Assets and equipments are recorded in the statement upon delivery and receipt of asset/equipment by the project. Assets /equipments are recorded at their historical cost.

The UNDP office retains the ownership title of all assets/equipment acquired through UNDP funds till project close-out. Upon close-out, the project management prepares a detailed list to be submitted to UNDP to obtain a final determination on the transfer of title to the implementing partner or delivery of assets to the UNDP office.

3. Statement of Cash Position

The statement of cash position identifies the project's funds received, total expenditures incurred during the period from 1 January 2021 through 31 December 2021 and the project's fund balance as at 31 December 2021.

The statement of cash position is based on the detailed expenditures report received from the UNDP country office and agreed with the financial reports submitted by the project's management to UNDP country office.

The "Actual Expenditures" column identifies the costs incurred by the project from 1 January 2021 through 31 December 2021 under Government expenditures column and the direct payment disbursed by the UNDP provided that the expenditures are in agreement with expenditures reported in the combined delivery report.

B. Basis of Accounting

1. Statement of Combined Delivery Report (CDR)

The Combined Delivery Report (CDR) was prepared on the basis of cash receipts and disbursements. Consequently, revenues are recognized when they are actually received and expenditures are recognized and considered incurred when they are actually paid.

2. Statement of Assets and Equipments

The statement of assets and equipments was prepared on the basis of actual delivery of assets and equipments when assets and equipments are actually received by the project. Assets and equipments are recorded at cost based on actual suppliers invoice.

3. Statement of Cash Position

The statement of cash position was prepared on the basis of cash receipts and disbursements. Consequently, revenues are recognized when they are actually received and expenditures are recognized and considered incurred when they are actually paid.

C. Foreign Currency Exchange:

1. For the Statement of Expenditures (Combined Delivery Report)

For funds disbursed in U.S.\$, transactions are recorded and reported in U.S.\$. For funds disbursed in Egyptian Pounds (L.E), the project records all transactions in Egyptian pound. However, for UNDP reporting purposes, the project funds received and expenditures paid in Egyptian pounds (LE) have been converted to U.S.\$ at fixed monthly exchange rate determined by the UNDP country office. The resulted foreign currency exchange differences is charged to foreign currency exchange loss or gain account.

2. For the Assets and Equipments

For the purpose of preparing the statement of assets and equipments, cost of assets and equipments in L.E as at 31 December 2021 was translated to U.S.\$ at the year end exchange rate which was \$1 equivalent L.E 15.72. This translation is prepared for reporting purposes only.

3. For the Statement of Cash Position

For the purpose of preparing the statement of cash position and reconciling the project's fund balance in U.S.\$ with the cash and bank book balance denominated in L.E. The project's fund balance in L.E as at 31 December 2021 was translated to U.S.\$ at the year end exchange rate which was \$1 equivalent L.E 15.72. Resulting translation differences were charged to a separate line item in the statement of cash position. This translation is prepared for reporting purposes only.

Management Letter

We have completed our financial audit of the financial reports of the Protect Health & Environment from POPs' Project funded by the UNDP through Altas award no. 00083771 as implemented by the Egyptian Environmental Affairs Agency during the period from 1 January 2021 through 31 December 2021. We have issued our reports on the statement of expenditure for the year ended 31 December 2021, statement of assets and equipment and statement of cash position as of 31 December 2021 dated 10 March 2021.

In planning and performing our audit of the financial reports and in accordance with the Terms of Reference, we considered the general review of the project progress and the assessment of the project internal controls in order to determine the general compliance with broad project document covenants as well as our auditing procedures for the purpose of expressing our opinion on the financial reports and not to provide assurance on the internal control structure and/or compliance with specific covenants relating to specific performance criteria /output.

In addition and in accordance with annex 1 to the terms reference, we have assessed the overall management of the project's implementation, review work plans, progress reports, project budget, project expenditures, project delivery, recruitment, operations, financial closing and disposal /transfer of assets.

The management of Protect Health & Environment from POPs is responsible for management and implementation of project's agreed upon activities as well as establishing and maintaining an adequate monitoring, evaluation and reporting system that measures and reports project's timelines in relation to progress milestones and planned completion date. Also, Protect Health & Environment from POPs' management is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by the management are required to assess the expected benefits and related costs of internal control structure policies and procedures.

The objectives of monitoring, evaluation and reporting system is to provide management with reasonable, but not absolute, assurance that project management has a results oriented reporting system which provided financial and performance results, actual results were in the same format as the budget, variances between budgeted and actual amounts were accounted for, meaningful measurements of actual performances were provided, accurate and timely performance reports were provided, and information necessary to periodically evaluate the cost versus benefits of the project were provided.

While the objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and in accordance with the terms and agreements; and transactions are recorded properly to permit the preparation of the financial reports in conformity with the basis of accounting described in Note 2 to the financial reports.

Because of the inherent limitations in any internal control structure, errors or irregularities may, nevertheless occur and not be detected.

Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial reports described in the first paragraph, we obtained an understanding of the internal control structure. However, our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses

During our audit, we noted certain issues involving the project internal control structure which we believe, are necessary to be highlighted to the project management.

Internal Control Assessment

We had conducted a general assessment of Internal Controls in accordance to the established internal control standards. Our assessment was conducted as part of our audit of the UNDP NIM project's and not for the expressing opinion on it. The procedures included the following:

- Reviewing the expenses made by the implementing partner and assess whether they are in accordance with the project document, Annual Work Plan (AWP) and budgets and in compliance with the UNDP Programme and Operations Policies and Procedures (POPP) on results and accountability.
- Review the process for procurement/ contracting and assets whether it was transparent and competitive.
- Reviewing the use and control and disposal of non expendable equipment and assess whether it is in compliance with UNDP POPP on results and accountability and also whether the equipment procured met the identified needs and whether its use was in-line with intended purposes.
- Review the process for recruiting project personal and consultants and assess whether it was transparent and competitive
- Review the project's accounting records and assess their adequacy for maintaining accurate and complete records of receipts and disbursements.
- Reviewing that the requests for direct payments and ensure that they were signed by the authorized governmental officials.

Available Facilities and Right of Access

The project maintain proper filing of its records which includes electronic filing and hard copies expenditures with its proper back up documents. Assets register with proper project tagging of the assets. We had access to all available documents.

In addition, we have considered the prior audit findings while performing our audit and we have followed up with management on the proper corrective action taken to address those findings, if any.

Follow up on Prior Audit Findings

We have conducted a follow up on prior findings covering the year ended 31 December 2020. We have followed up on the prior audit findings and the corrective actions undertaken by management to address these findings. Our methodology in this section is to write in details the prior audit finding, the possible causes, the risk severity, recommendation suggested to management, management comment and finally our audit comment. In the auditor comment, we clearly identify whether the finding is closed or still recurring. If management properly

addressed the prior audit finding, then we report the finding as closed, thus no further action plan is required from management. If management did not take proper corrective action, we report the finding as an outstanding finding where management still have to prepare an action plan to address it.

Internal Control Assessment

Internal Control Assessment

1) Monitoring and Evaluation

1- Misclassification between Budget lines :

Condition

During our audit, we noted certain incidents of misclassification between accounts in the Combined Delivery Report (CDR) where Services contracts - individuals of \$4,643 under account code 71800 which represented salaries for November and December for two projects' employees were misallocated among Local consultants – Short term account code 71300.

Risk Severity : Low

Recommendation

We recommend the project management to adequately review the CDR and/or the Detailed Expenditure Report on periodic basis to promptly identify entry human errors and take corrective action on timely.

Management Response :

Management agreed. Proper corrective action will take place in 2021.

Auditor's Follow up :

The IP management had not taken corrective action. The project has expensed more than the set budget in the signed budget revision as of 15/12/2021 by an amount of USD 2,197 on budget line 63400. Therefor we considered audit's finding **Outstanding**.

Current Year Management Issues and Findings

Project Progress and Timelines

For reviewing of project progress, we undertake the following procedures:

- Reviewing the annual and quarterly work plan, quarterly and annual financial reports, and requests for direct payments and assets terms of their timely and their compliance with the project document or the AWP , and the UNDP Programme Operations Policies and Procedures (POPP) on Results Management.
- Reviewing the annual project report prepared by the implementing Partner and assets in terms of compliance with UNDP guidelines.
- Reviewing whether the decisions and/or recommendation of the above activities have been followed through by the implementation partner.

- Reviewing the of project progress.
- Reviewing whether implementation services of the UN Agency were provided in line with the project document or AWP.

Which arrived to the following:-

The project start date is year 2015 and end date is year 2022.

The project approved budget is \$ 4,150,000. The project budget for year 2021 and beyond is \$1,443,101 distributed as \$19,000 from UNDP/TRAC and \$1,424,101 from GEFTrustee – Voluntary Contribution

The project's rate of delivery as of 31 December 2021 was 89% calculated as follows:-

Total Expenditures for the year ended 31 December 2021/Project budget revision as of 15 December 2021

The results of our review did not identify material condition related to the project progress, monitoring, evaluation and reporting system other than outstanding finding

Appendix A
Detailed Inventory List as of 31 December 2021



**TRANSFER OF TITLE OF ASSETS FROM
THE UNITED NATIONS DEVELOPMENT PROGRAMME
TO THE GOVERNMENT OF EGYPT**

THIS AGREEMENT is made and entered into the 20th day of October 2021, by and between the United Nations Development Programme (hereinafter referred to as “UNDP”) and the Egyptian Environmental Affairs Agency (hereinafter referred to as “EEAA”), for the transfer to EEAA, which hereby accepts full title and ownership, of assets as specified in the attached supplies and equipment list, hereto as Annex I at a total cost of [USD 46,982.51].

The assets transferred represent assistance of UNDP to the Government to facilitate [Protect human health and the environment from unintentional releases of POPs originating from incineration and open burning of health care- and electronic waste], [PIMS 4567-Award #00083771/Project# 00092079] (hereinafter referred to as “Project”), undertaken in [Egypt]. The transfer of title is limited to the use of such assets solely for the stated purposes of the Project in the manner and place as set out in the Project Document, hereto as Annex II, and subject to further limitations contained therein.

The transfer of such assets must be affected in compliance with UNDP Financial Rules and Regulations, the Procurement Manual and the Asset Management Guidelines.

IN WITNESS WHEREOF, UNDP and EEAA, through their duly authorized representatives, have signed this Agreement:

ACCEPTED:

FOR THE GOVERNMENT:

By: 

Name: Dr. Ali Abou Senaa

Title: Chief Executive Officer
Egyptian Environmental Affairs Agency
Ministry of Environment

Date: 24/10/2021

ACCEPTED:

FOR UNDP:

By: Sylvain Merlen

Name: Mr. Sylvain Merlen

Title: Resident Representative, a.i.
United Nations Development Programme Egypt

Date: 21-Oct-2021



Protect human health and the environment from
unintentional releases of POPs originating from incineration
and open burning of health care and electronic waste



List of Assets Purchased by Medical and Electronic Waste Management Project,
from Project start on May 1st, 2016 till 30 Sep 2021

Asset No	Item / Description	الوصف / الوصف	Brand	Supplier	Serial No.	Quantity	Price in LE	Ex. Rate	Equip. in US\$	Date of Purchase	User	Location
1	Kia Cerato 2017	كيا سيراتو 2017	Kia	AUTO SAMIR RAYAN	5592215	1	202,000	8.83	22,879	17-Jul-16	Common Use	PMU
2	Manager Desk with side (180*80*73.5 cm)	مكتب مدير + وحدة جانبية		Future Office Furniture	N/A	1	4,624	8.88	521	11-Aug-16	Common Use	PMU
3 & 4 & 5 & 6	L shape desk with drawer (160*120*73.5 cm)	مكتب + وحدة ألواح		Future Office Furniture	N/A	4	10,639	8.88	1,198	11-Aug-16	Common Use	PMU
7	Meeting table for 8 persons (240*120*73.5 cm)	طاولة اجتماعات		Future Office Furniture	N/A	1	3,386	8.88	381	11-Aug-16	Common Use	PMU
8 & 9	Cabinet with 2 doors (80*40*710 cm)	دولاب 2 درة 80 سم		Future Office Furniture	N/A	2	4,655	8.88	524	11-Aug-16	Common Use	PMU
10	Cabinet with 2 doors (80*40*90 cm)	وحدة دولاب 2 درة		Future Office Furniture	N/A	1	1,151	8.88	130	11-Aug-16	Common Use	PMU
11 & 12 & 13 & 14	Sliding cabinet with 2 doors (100*40*210cm)	دولاب 2 درة 100 سم		Future Office Furniture	N/A	4	10,987	8.88	1,237	11-Aug-16	Common Use	PMU
15 & 16 & 17	Filing unit with 4 drawers (50*55*132 cm)	وحدة ألواح (4 درج) شاذون		Future Office Furniture	N/A	3	5,371	8.88	605	11-Aug-16	Common Use	PMU
18	Moving chair with high back	كرسي متحرك - ظهر عالي		Future Office Furniture	N/A	1	2,506	8.88	282	11-Aug-16	Common Use	PMU
19 : 24	Chair with low back	كرسي - ظهر قصير		Future Office Furniture	N/A	6	4,573	8.88	515	11-Aug-16	Common Use	PMU
25 : 36	Moving chair with medium back	كرسي متحرك - ظهر متوسط		Future Office Furniture	N/A	12	12,030	8.88	1,355	11-Aug-16	Common Use	PMU
37	One set of reception (2 chairs & sofa 2 seats + 2 wooden table 60*60 cm)	طقم استقبال جلد (2 كرسي + كبة + 2 طاولة)		Future Office Furniture	N/A	1	6,665	8.88	750	11-Aug-16	Common Use	PMU
38	Stainless sofa (3 seats)	كبة معدنية		Future Office Furniture	N/A	1	1,483	8.88	167	11-Aug-16	Common Use	PMU
39 & 40	PC Optiplex 7040 Mini Tower	جهاز كمبيوتر (إيمرك توب)	Dell	LEADERS	662D582 JPK8582	2	18,000	8.88	2,026	29-Sep-16	Khaled Ahmed	PMU
41 & 42	Dell Monitor Widescreen	شاشة كمبيوتر	Dell	LEADERS	B4RND52 B6RND52	2	2,900	8.88	326	29-Sep-16	Khaled Ahmed	PMU
43	HP LaserJet Pro P1102 Printer	طابعة	HP	LEADERS	VNF3488744	1	1,450	8.88	163	29-Sep-16	Common Use	PMU
44	HP LaserJet Pro MFP M426F	طابعة	HP	LEADERS	PH88J3734X	1	6,350	8.88	715	29-Sep-16	Common Use	PMU
45	Central Panasonic 3/8 KX-TES824CE	متردد بالسونيك	Panasonic	LEADERS	TES824CEV4-N1C	1	3,200	8.88	360	29-Sep-16	Common Use	PMU





الهيئة العامة
للبيئة والتخطيط والتنمية الاقتصادية

Protect human health and the environment from
unintentional releases of POPs originating from incineration
and open burning of health care and electronic waste



Asset No	Item / Description	البيانات الوصفية	Brand	Supplier	Serial No.	Quantity	Price in LE	Unit Rate	Exp. in US\$	Date of Purchase	User	Location
46 & 47	Panasonic Phone (Special) 24 line	تيليفون لخطي	Panasonic	LEADERS	698TK172076 698TK172077	2	1,800	8.88	203	29-Sep-16	Common Use	PMU
48	Panasonic Phon	تيليفون لخطي	Panasonic	LEADERS	6FBK1742484 & 6FBK1742485 6FBK1742486	1	180	8.88	20	29-Sep-16	Common Use	PMU
51 & 52 & 53	Air Conditioner 2.25 Hp	كثيف كاريير 2.25 حصان	Carrier	AL HANDASSIA	111657/130987/ 111569/387323/ 111250/243553	3	21,150	8.88	2,381	5-Sep-16	Common Use	PMU
54	Air Conditioner 3 Hp	كثيف كاريير 3 حصان	Carrier	AL HANDASSIA	114128 / 107494	1	7,900	8.88	889	5-Sep-16	Common Use	PMU
55	Electric Water Heater	سخان مياه كهربائي	Olympic Electric	Carrefour	03D 008113 - 1 21	1	719	8.88	81	20-Oct-16	Common Use	PMU
56	Toshiba LED TV + Warranty	شاشة تلفزيون ثوبسيا	Elaraby group	Carrefour	G29GLDA40395T1	1	5,806	8.88	654	20-Oct-16	Common Use	PMU
57	Kirhazi Refrigerator - 12 Ft	لاجة كيرازي	Kirhazi	Carrefour	K320/A 0006770	1	3,349	8.88	377	20-Oct-16	Common Use	PMU
59	Hot Plate - 1500 Watt	سخان مسطح	Harvey	Carrefour	N/A	1	359	8.88	40	20-Oct-16	Common Use	PMU
60	Microwave 26 Liter	ميكروويف	Calra	Carrefour	3916MWF0046	1	1,075	8.88	121	20-Oct-16	Common Use	PMU
61 & 62 & 63	Ventilating Fan Size 15cm	شفاط حمام كهربائي	Olympic	Carrefour	N/A	3	507	8.88	57	20-Oct-16	Common Use	PMU
64	Vacuum Cleaner 1600 Watt	مكنسة كهربائية	Samsung	Carrefour	11368FEH200336	1	789	8.88	89	20-Oct-16	Common Use	PMU
65	Water Dispenser Hot & Cold + Bottle Water + Water Filter (7 Stages) R.O	موز مياه + لائق 7 مرحلة	Speed 2	Water	N/A	1	4,000	8.88	450	11-Oct-16	Common Use	PMU
66	Wooden Kitchen Unit 120 cm	وحدة مطبخ خشبية		Moh. Morad	N/A	1	2,000	8.88	225	18-Oct-16	Common Use	PMU
67	Curtains	ستائر مكنية - خراطة		Al Italy	N/A	4	1,101	8.88	124	29-Sep-16	Common Use	PMU
68 : 74	Electric LED headlamp 4*60	كشاف كهربائي	ELSWEDY	Alfa	N/A	7	1,225	8.88	138	12-Oct-16	Common Use	PMU
75 & 76	Electric LED headlamp 2*120	كشاف كهربائي	ELSWEDY	Alfa	N/A	2	350	8.88	39	12-Oct-16	Common Use	PMU
77 & 78	Electric LED headlamp 4*120	كشاف كهربائي	ELSWEDY	Alfa	N/A	2	660	8.88	74	12-Oct-16	Common Use	PMU
79 & 80	Electric LED headlamp 2*60	كشاف كهربائي	ELSWEDY	Alfa	N/A	2	290	8.88	33	12-Oct-16	Common Use	PMU
83	LCD TV monitor stand base	حامل شاشة سبتي		Ethead Ellogary	N/A	1	745	16.54	45	6-Nov-16	Common Use	PMU
84 : 88	Carpet	سجاد	Oriental Weavers	Oriental Weavers	N/A	5	2,885	16.54	174	14-Nov-16	Common Use	PMU





Ministry of Health and the Environment
الوزارة الصحية والبيئية

Protect human health and the environment from
unintentional releases of POPs originating from incineration
and open burning of health care and electronic waste



UNDP
Development Partner
الشركاء الإنمائيين



Asset No	Item / Description	النوع / الفئة	Brand	Supplier	Serial No.	Quantity	Price in LE	Buy Rate	Equip. in US\$	Date of Purchase	User	Location
89	Seagate portable external hard drives	وحدة تخزين خارجية	Seagate®	LEADERS	NA985MNR	1	1,375	18.17	76	15-Mar-17	Common Use	PMU
90	Hp Pro Book 450 G4 Notebook - Laptop	جهاز لابتوب	HP	LEADERS	5CD6502RDS	1	15,200	18.11	839	2-Apr-17	Common Use	PMU
91 & 92	PC Optiplex 7040 Mini Tower + Dell Monitor Widescreen	جهاز كمبيوتر (دسك توب) + شاشة	Dell	LEADERS	PC: F4LYZG2 Monitor: DCR0X82	1	13,700	18.11	756	2-Apr-17	Hoda	PMU
93	HP Color LaserJet Pro MFP M277n	طابعة	HP	LEADERS	VN8816F8LD	1	5,900	17.75	332	4-Dec-17	WMRA	WMRA
95	Portable external hard drives 1T	وحدة تخزين خارجية	WD	LEADERS	5CD7109CXT	1	1,200	17.75	68	4-Dec-17	WMRA	WMRA
97 & 98	PC Optiplex 5050 Mini Tower + Dell Monitor Widescreen	جهاز كمبيوتر (دسك توب) + شاشة	Dell	LEADERS	PC: G5IVMI2 Monitor: 6FLW0H2	1	14,375	17.66	814	17-Jan-18	Eman	PMU
99 & 100 & 101	Panasonic Phone (Special) 24 line	تليفون لاسلكي	Panasonic	LEADERS	6G8TK172076 6G8TK172077	3	4,110	17.66	233	17-Jan-18	Common Use	PMU
102 & 103	HP ProDesk 400 G4 Microtower + HP Monitor Widescreen	جهاز كمبيوتر (دسك توب) + شاشة	HP	LEADERS	PC: CZC737MLB Monitor: 3CQ7182JFT	1	10,400	17.66	589	17-Jan-18	Sherif	PMU
105	Air Conditioner 1.5 Hp	تكييف كمبر 1.5 حصان	Carrier	AL HANDASSIA	3504897	1	8,600	17.65	487	11-Apr-18	Common Use	PMU
106 & 109	Projector Epson EB950S + Screen	بروجيكتور + لوحة شاشة	Canon	LEADERS	X4G88100351	2	19,700	17.95	1,098	7-Oct-18	Common Use	PMU
110	Modem Router	راوتر	Link	LEADERS	DSL-2888A	1	1,750	17.91	98	8-Nov-18	Common Use	PMU
111 & 112 & 113	Desk (120cm) + Drawer + Chair	مكتب 120 سم + وحدة أدراج + كرسي		MARIED OFFICE FURNITURE	N/A	1	2,951	15.61	189	19-Nov-20	Common Use	PMU
114&115	HP Printer 107W	طابعة	HP	LEADERS	CN82NDH7GD CN82NDH1GH	2	4,900	15.66	313	6-Sep-21	WMRA	WMRA
116&117	HP Scanner 3500 F1	ماسح ضوئي - ماسكر	HP	LEADERS	CN07UB600U CN08PB6015	2	11,600	15.66	741	14-Sep-21	WMRA	WMRA
Total Fixed Assets Amount * Till 30 Sep 2021							474,622		46,982.51			



Date: 05th September 2021

Note to File

Handover of Assets

Protect human health and the environment from unintentional releases of POPs originating from incineration and open burning of health care- and electronic waste, "Medical and Electronic Waste Management Project – MEWM"

Referring to "Medical and Electronic Waste Management Project" (MEWM) funded by Global Environment Facility (GEF) / United Nations Development Program (UNDP), and implemented by the Egyptian Environmental Affairs Agency / Ministry of Environment (EEAA / MoE).

Since the Project's implementation period and extended (from 2016 to 2021); some of the purchased office furniture was depreciated as follows:

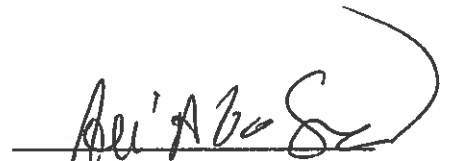
Asset No	Item
49 & 50	Panasonic Phone
58	Smart Blender
81	Metal cages
96	Gas Stove

The above mentioned depreciated items were included in the project's list of assets with a total amount equivalent to **\$234.82** and they were not included in the handing over list.



Name: Dr. Tarek El-Araby

Title: WMRA CEO &
National Project Director



Name: Dr. Ali Abou Senna

Title: EEAA CEO &
Minister's Assistant - MoE

Medical and Electronic Waste Management Project

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Protect human health and the environment from
unintentional releases of POPs originating from incineration
and open burning of health care- and electronic waste



Date: 05th September 2021

Note to File

Handover of Assets

Protect human health and the environment from unintentional releases of POPs originating from incineration and open burning of health care- and electronic waste, "Medical and Electronic Waste Management Project – MEWM"

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The Project management unit purchased Software (Windows) throughout the project lifetime as follows:

Asset No	Item
104	MS WIN 10 Pro - Microsoft

The above-mentioned software was included in the project's list of assets with a total amount equivalent to **\$645.67**, and since all the Software licenses were expired; EEAA & WMRA considered the Software to be consumables and they were not included in the handing over list.

Name: Dr. Tarek El-Araby

Title: WMRA CEO &
National Project Director

Name: Dr. Ali Abou Senna

Title: EEAA CEO &
Minister's Assistant - MoE

Medical and Electronic Waste Management Project

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Date: 05th September 2021

Note to File

Handover of Assets

Protect human health and the environment from unintentional releases of POPs originating from incineration and open burning of health care- and electronic waste, "Medical and Electronic Waste Management Project – MEWM"

Referring to "Medical and Electronic Waste Management Project" (MEWM) funded by Global Environment Facility (GEF) / United Nations Development Program (UNDP), and implemented by the Egyptian Environmental Affairs Agency / Ministry of Environment (EEAA / MoE).

In December 2017, the Waste Management Regulatory Agency requested support from the project with some equipment; Hence a total amount equivalent to \$631 were utilized to purchase the following equipment:

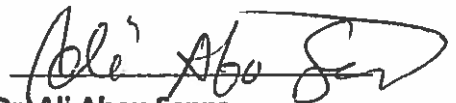
Asset No	Item	Serial No.
94	HP Pro Book 450 Notebook PC	WX61A6677E58HS

Please note that the laptop has been stolen; the police report and receipt are attached; Therefore, EEAA and WMRA decided not included in the handing over list.



Name: Dr. Tarek El-Araby

Title: WMRA CEO &
National Project Director



Name: Dr. Ali Abou Senna

Title: EEAA CEO &
Minister's Assistant - MoE

Medical and Electronic Waste Management Project

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 ١٤٢٥٥
 محمد حبيب
 أثبت الأتي

عندية ابن الجوزي
 اسم شريطة الطلعية
 وحدة المباحث
 بتاريخ
 بصرفنا

الس ١١ / ساعة صباحا
 معجون المباحث

٢٠٢٠ / ٨ / ٢٦

حيث حضرت لبيان التماس ساحة التفتحة المواظفة منسفة الله سمير جابر احمد واللفظ الفطافه بالتكليفها سرقة جهاز لاب كروب من داخل السيارة الماكسي خاصته رقم (ج ٤ ٥٥٩١) مرور خدائق الأفرام طريقه مازدا من طراز ٢٠١٦ اسود اللون عن طريق كسر الزجاج الخلفي الأيمن حال ركوبها بشوارع الهرم امام مدرسة يوسف جاد الله دائرة القسم ولا تكلم شخصين مركب الوافعة ولا تنهس أو تكتفي في أحد بارتكاب الواقعة وبالطبيعة وجودها في هذا التي من ألتها أجاتت .
 انتهى / ملة الله محمد جابر احمد مواليد ٢٤٤٢ مخلصه ومقيمة ١٢ شارع نعمة الله للكرم الأخضر الهرم الطلعية واحمل رخصة قيادة خاصة رقم (١٢٩٨٢٥) مرور خدائق الأفرام والفرام .

- من / ما تكميلات بلاغك
- ج / مضمون ما جاء بصدر المحضر
- من / متى وأين حدث ذلك
- ج / اليوم حوالي الساعة التاسعة مساءً بشوارع الهرم امام مدرسة يوسف جاد الله الطلعية
- من / أمام من حدث ذلك
- ج / للثمن في الشارع
- من / وما هي العسروقات تعدوا .
- ج / جهاز لاب كروب من طراز ٢٠١٦
- من / وكيف تمكن التفتي من ارتكاب الواقعة
- ج / عن طريق كسر الزجاج الأيمن الخلفي ومراكبه من داخل السيارة
- من / وأين السيارة خاصتك محل الواقعة الآن
- ج / موجودة امام القسم
- من / وهل توجد برونك وأخرين ثمة خلافت من قبل
- ج / لا
- من / وهل تنهس أو تكتفي في أحد بارتكاب الواقعة
- ج / لا
- من / وهل أنت مسئول عن القوالم
- ج / ابورك
- من / وما قصدك من بلاغك
- ج / إثبات الحادثة واتخاذ اللازم
- من / هل لديك أقوال أخرى
- ج / لا تمت أقواله وقولع منه /

ملحوظة :- قدمت لنا المذكورة مسودة ضمنية من رخصة تسيير السيارة خاصتها باسمها وبشارية حسي ٢٠٢٢/٨/٢٧



Protect human health and the environment from unintentional releases of POPs originating from incineration and open burning of health care- and electronic waste



Receipt for Equipment

Date: 1/4/2020

Description	Model	Serial No.
HP Pro Book 40. Notebook PC	HP	WX11A13YVE0AHS

Received By:-

Henna Samir

ID No :-

09 306202104607

Location :-

Haram, Giza

I hereby confirm that I will return this asset to the "HC & EW Management Project" Project Management Unit (PMU) in either of the following cases:
1- upon request by the "HC & EW Management Project" Management; 2- leaving work; and 3- at the end of the "HC & EW Management Project".

Recipient Signature:

Henna Samir 1/1/2020

Certified By:

Dr. Ahmed Farouk

Page 1 of 1

Medical and Electronic Waste Management Project

Borg Al Hadara #15 - Madinat Al Fostat Al Gedida
Al Masara #1 - Hadekat Al Fostat St- Mizr Bi-

(+202)27426502



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www.mevm.eg

Appendix B
Certified Follow Up Action Plan

Follow Up Action Plan – Year 2020 audit data and observations

Award No:	00083771	Output No:	Opinion Type:			Unqualified			Descri. of Status Update		
			Recommendation	Audit Area	Risk Severity	Proj/CO Mgt Comm.	Action Planned	Target Impl. Date		Action Unit	Person Responsible for Action
1	During our audit, we noted certain incidents of misclassification between accounts in the Combined Delivery Report (CDR) where Services contracts - individuals of \$4,643 under account code 71800 which represented salaries for November and December for two take projects' employees were misallocated among Local consultants -- Short term account code 71300.	Financial Management	Low	Management agreed. Proper corrective action will take place in 2021.		--	Financial Management	Financial Manager	Outstanding	--	The IP management had not taken corrective action. The project has expensed more than the set budget in the signed budget revision as of 15/12/2021 by an amount of USD 2,197 on budget line 63400. Therefore we considered audit's finding Outstanding.

Implementing Partner (IP)

Signature of IP Official: _____

Name and title (print): Dr. Tarek el Araby, Project Manager

Date: _____

UNDP Country Office

Signature of UNDP Official: _____

Name and title (print): Sylvain Meilen, Deputy Resident Representative

Date: _____

Government Auditors/Audit Firm

Signature of Audit firm Official: _____

Name and title (print): Sherif Dabbous, Managing Partner
Russell Bedford Sherif Dabbous

Date: _____

Stamp and Seal of audit firm:

Appendix C
Current Action Plan – Year 2021

Certification of Action Plan – Year 2021 audit data and observations

Table I- Audit opinions and amount of qualifications CARDS-FY2021

1. Project No.	Output No.	Audit opinion on CDR	Amount of qualification US\$ (if opinion is qualified, adverse or disclaimer)	Relevant audit observation No. and audit report page (if opinion is qualified, adverse or disclaimer)	Audit opinion for Statement of Cash Position	Audit opinion for Assets and Equipment
00083771	000992079	Unqualified	NA	NA	Unqualified	Unqualified

<p>Implementing Partner (IP)</p> <p>Signature of IP Official: _____</p> <p>Name and title (print): Dr. Tarek el Araby, Project Manager</p> <p>Date: _____</p>	<p style="text-align: center;">UNDP Country Office</p> <p>Signature of UNDP Official: _____</p> <p>Name and title (print): Sylvain Merlen, Deputy Resident Representative</p> <p>Date: _____</p>	<p style="text-align: center;">Government Auditors/Audit Firm</p> <p>Signature of Audit firm Official: _____</p> <p>Name and title (print): Sherif Dabbous, Managing Partner Russell Bedford Sherif Dabbous</p> <p>Date: _____</p> <p style="text-align: right;">Stamp and Seal of audit firm: _____</p>
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Table 2- Report on audit observations and recommendations

Project No.	Output No.	Observ. No	Audit Observation	Recommendation	Audit Area	Risk Severity	Project/CO Mngmt. Comments
00083771	000992079	1	The results of our review did not identify material condition related to the project progress, monitoring, evaluation and reporting system other than outstanding finding				

<p>Implementing Partner (IP) Signature of IP Official: _____ Name and title (print): Dr. Tarek el Araby, Project Manager Date: _____</p>	<p>UNDP Country Office Signature of UNDP Official: _____ Name and title (print): Sylvain Merlen, Deputy Resident Representative Date: _____</p>	<p>Government Auditors/Audit Firm Signature of Audit firm Official: _____ Name and title (print): Sherif Dabbous, Managing Partner Russell Bedford Sherif Dabbous Date: _____ Stamp and Seal of audit firm: _____</p>
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Appendix D
Foreign Exchange Disclosure

Protect Health & Environment from POPs
Atlas Award No. 00083771
Funded by United Nations for Development Programme
Foreign Exchange Disclosure

<u>Advances</u>	EGP	US\$	US\$ Av. Rate
Outstanding Advance as at 1/1/2021	23,309	1,483	15.720
Advances within the period	<u>3,923,074</u>	<u>249,833</u>	15.702
Total Advance Available	<u><u>3,946,383</u></u>	<u><u>251,316</u></u>	15.703
<u>Expenditures</u>	EGP	US\$	US\$ Av. Rate
Actual Expenditures	3,946,383	251,917	15.665
Expenditures Using Advances average Rate	<u>3,946,383</u>	<u>251,316</u>	15.703
Foreign Exchange on Expenditures "Gain"	<u><u>0</u></u>	<u><u>601</u></u>	

Note the rates have been rounded to the nearest cent.