|  |  |  |  |
| --- | --- | --- | --- |
| **Annex 3: Withdrawn recommendations in 2022** | | | |
|  |  |  |  |
| **Audit ID/Title/ Issue Date** | **Title of Audit Issue (Priority)** | **Recommendation** | **OAI Assessment** |
| 2323/UNDP Ukraine 9 July 2021 | Ineffective cost recovery measures (Medium) | The Office should improve cost recovery by: (a) collecting GLOC arrears; (b) engaging with the Government to refund VAT and to only charge VAT as a project cost once acceptance is received from the donor; and (c) updating the workload survey to determine the allocation direct project costs and recovering project costs in accordance with the policy. | Recommendation no applicable as it cannot be implemented given the current situation in the country. Sub-recommendation (c) related to recovering direct project cost, however, could be implemented before the crisis. |