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| **Annex 3: Withdrawn recommendations in 2022**  |
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| **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. |