



AUDIT

OF

UNDP COLOMBIA

PROYECTO FORTALECIMIENTO DE LA JUSTICIA
(Directly Implemented Project No. 48240, Output No. 58286)

Report No. 1657
Issue Date: 22 August 2016

**Report on the Audit of UNDP Colombia
Proyecto Fortalecimiento de la Justicia
(Project No. 48240, Output No. 58286)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 7 to 17 June 2016, conducted an audit of *Proyecto Fortalecimiento de la Justicia* (Project No. 48240, Output No. 58286) (the Project), which is directly implemented and managed by the UNDP Country Office in Colombia (the Office). This was the first audit of the Project.

The audit firm conducted a financial audit 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 expenditure for the period from 1 January to 31 December 2015 and the accompanying Funds Utilization statement¹ as of 31 December 2015 as well as Statement of Assets and Statement as of 31 December 2015. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level, or 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 Position 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*.

Audit results

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

Project Expenditure*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
3,596	Unqualified	1	Unqualified

*Expenditures recorded in the Combined Delivery Report were \$3,652,100. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UNDP offices outside of the country of \$55,494.

Key recommendation: Total = 1, high priority = 0

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation, which means, "Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UNDP." The recommendation includes actions to address gaps due to insufficient supporting documentation on payments, and weaknesses in the preparation of documents supporting expenditures related to events and workshops. The deficiencies did not have an impact on the audit opinion.

¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) depreciated 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.

The recommendation aims to ensure the reliability and integrity of financial and operational information.

Management comments and action plan

The UNDP Resident Representative a.i. accepted the recommendation and is in the process of implementing it. Comments and/or additional information provided have been incorporated into the report, where appropriate.



Helge S. Ostveiten
Director
Office of Audit and Investigations

**UNITED NATIONS DEVELOPMENT PROGRAMME
(UNDP)**

FINAL AUDIT REPORT

12 August 2016

**FINANCIAL AUDIT OF THE UNDP DIRECTLY
IMPLEMENTED (DIM) PROJECT
PROYECTO FORTALECIMIENTO DE LA JUSTICIA**

Project name:	Proyecto Fortalecimiento de la Justicia
UNDP Country Office:	Colombia
Atlas Project ID:	48240
Atlas Output number:	58286
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January to 31 December 2015

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EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of 'Proyecto fortalecimiento de la justicia' (Project ID 48240 and Output 58286 (the project), directly implemented by UNDP Colombia ('the Office') for the year ended 31 December 2015. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

We have issued audit opinions as summarised in the table below and as detailed in the next section:

Statement of Expenditure	Unqualified
Statement of Fixed Assets	Unqualified
Statement of Cash Position	Not applicable

As a result of our audit, we have raised one audit finding with a net financial impact totalling \$ 12,702.68 as summarised below:

No.	Description	Priority	Net financial impact \$
1	Weaknesses in events & workshops documentation	Medium	12,702.68

The project was not audited in the prior year.



Mark Henderson
Partner

Moore Stephens LLP
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London EC1A 4AB

12 August 2016

THE AUDIT ENGAGEMENT

Audit Objectives and Scope

The objective of the financial audit was to express an opinion on the DIM project's financial statements which include:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2015 and the funds utilization as at 31 December 2015 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 presents fairly the balance of assets of the UNDP project as at 31 December 2015. This statement must include all assets available as at 31 December 2015 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be 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 UNDP project as at 31 December 2015.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January and 31 December 2015. 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.

AUDIT OPINION

Independent Auditor's Report to UNDP – Proyecto fortalecimiento de la justicia

Statement of Expenditure

Unqualified Opinion

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement totalling \$ 3,652,099.92 ("the statement") of the UNDP project 48240 'Proyecto fortalecimiento de la justicia' for the period from 1 January to 31 December 2015. CDR expenditure totalling \$ 55,493.61, comprised of payroll and depreciation expenditure not processed or approved by UNDP Country Office Colombia, was not within the scope of our audit.

Management is responsible for the preparation of the statement for the 'Proyecto fortalecimiento de la justicia' project and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the statement 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 project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Unqualified Opinion

In our opinion, the attached Combined Delivery Report (CDR) and Funds Utilization statement presents fairly, in all material respects, the expenses of \$ 3,596,606.31 incurred by the project "Proyecto fortalecimiento de la justicia" for the period 1 January to 31 December 2015 in accordance with UNDP accounting policies and were i) in conformity with the approved budget; (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.



Mark Henderson
Partner

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12 August 2016

Independent Auditor's Report to UNDP - Proyecto fortalecimiento de la justicia

Statement of Assets and Equipment

Unqualified Opinion

We have audited the accompanying Statement of Assets and Equipment ('the statement') of the UNDP project 48240 'Proyecto fortalecimiento de la justicia' as at 31 December 2015.

Management is responsible for the preparation of the statement for the 'Proyecto fortalecimiento de la justicia' project and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the schedule 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 project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Unqualified Opinion

In our opinion, the attached Statement of Assets and Equipment presents fairly, in all material respects, the balance of inventory of the UNDP project "Proyecto fortalecimiento de la justicia" amounting to \$ 1,465.71 as at 31 December 2015 in accordance with UNDP accounting policies.



Mark Henderson
Partner

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12 August 2016

Independent Auditor's Report to UNDP – Proyecto fortalecimiento de la justicia

Statement of Cash Position

We noted that the UNDP project "Proyecto fortalecimiento de la justicia" did not have a dedicated bank account for DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.

MANAGEMENT LETTER

The findings related to the audit of the financial statements are discussed in our management letter below:

Finding n°: 1	Title: Weaknesses in events & workshops documentation
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Observation:

We have observed three different weaknesses related to the documentation supporting expenditure for events and workshops. The first weaknesses has a financial impact, whilst the other two represent internal control issues. Details of the weaknesses observed are as follows:

Insufficient supporting documentation - financial impact

The payments detailed below related to events and workshops. In all cases, there were no event reports or valid attendance lists to evidence that the workshops and events took place as planned:

#	Description	Source Transaction	Voucher	Amount \$
1	58286 FACE 4387 PAGO FACT 121	AP_VOUCHER	00361655	3,998.33
2	58286 FACE 4318 PAGO DE FACT 2	AP_VOUCHER	00359271	3,174.29
3	58286 FACE 4443 PAGO DE LA FAC	AP_VOUCHER	00363420	2,054.79
4	58286 FACE 4247 PAGO FACT 3490	AP_VOUCHER	00357331	1,991.96
5	<i>not given</i>	AP_VOUCHER	00368450	1,483.31
Total				12,702.68

Transactions 1 and 2 were not accompanied by an event report. Attendance lists were provided, but they related to a different event. For transaction 1 above, the attendance list related to the event "Taller de preparación incidente de identificación de afectaciones", instead of the event "Socialización de miembros del resguardo Santa Martha de Curiche".

The attendance lists provided for the second transaction above were dated 26 and 27 of February, but per the invoice the event took place between 23 to 25 of March in San Jose del Guavire.

The remaining transactions did not have an activity/monitoring report, or attendance lists.

Attendance monitoring weaknesses - internal control issue

The table in Annex 4 shows differences between the number of meals/coffee breaks contracted and paid for, and the number of people attending the events/workshops according to the documentation provided.

We were told by the office that actual attendance was higher, but due to the characteristics of the project, some participants were reluctant to sign the attendance list. Inaccurate data on the number of attendees means:

- It is difficult to monitor the impact of the activity accurately
- It is also difficult to evaluate the adequacy of the budget of the activity
- It is possible that resources used at the events may be excessive, leading to inefficient use of project funds.

Incomplete documentation - internal control issue

We also noted the use of a single attendance list for multiple days and missing attendance sheets as shown by the table in Annex 5.

Despite the weaknesses above, we were provided with sufficient evidence that the above events took place, such as activity reports, photographic evidence and press notes.

Priority: Medium

Recommendation:

In order to ensure adequate monitoring of expenses incurred in the implementation of workshops and other such events, the Office should have signed attendance lists to evidence the persons attending the events together with activity reports informing about the activities of the event and its evaluation. In those cases where it is difficult to obtain signed attendance lists, management should look for alternate evidence such as photographic evidence including the date and the location.

Management comments:

Elaborating administrative follow-up reports on events and workshops from the moment they are solicited until they are fully developed, have been implemented. Additionally, it has been established that reports should include photographic record and attendance lists.

It has been established that the attendance lists are signed by both participants as UNDP staff and service providers attending the event and that assistance is verified and recorded every day throughout the event. Also, in the event report format a space to indicate the number of participants in each day has been included.

Auditors' response:

In respect to the weaknesses detected that have in a financial impact we maintain this finding because insufficient documents were provided in the transactions noted above. We also maintain the internal control part of the finding because of the monitoring and documentation weaknesses in the transactions noted above. However, we note that management has committed to implement the recommendation. As agreed with OAI, a follow up of the appropriate measures taken by the Office to address this recommendation will be carried out by OAI in the upcoming months before the recommendation could be considered as implemented.



Mark Henderson
Partner

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12 August 2016

Annexes

Annex 1: Combined Delivery Report

Selection Criteria :

Business Unit : COL10
Period : Jan-Dec (2015)
Selected Project Id : 00048240
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00058286

Project Id : 00048240	PROG FORTALECIMIENTO DE LA JUS	Period :	Jan-Dec (2015)
Output # : 00058286	FORTALECIMIENTO JUSTICIA	Impl. Partner :	99999 UNDP
		Location :	Colombia
		Govt Exp	UNDP Exp
		UN Agencies Exp	Total Exp

Activity : ()

Fund : 30000 (PROGRAMME COST SHARING)

72405 - Acquisition of Communic Equip	0.00	23,568.71	0.00	23,568.71
75105 - Facilities & Admin - Implement	0.00	1,715.59	0.00	1,715.59
77630 - Dep Exp Owned - ITC	0.00	939.77	0.00	939.77
Total for Fund 30000	0.00	26,224.07	0.00	26,224.07
Total for Activity	0.00	26,224.07	0.00	26,224.07

Activity : ACTIVITY1 (1COMITE DE JUSTICIA Y PAZ)

Fund : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	35,000.00	0.00	35,000.00
71305 - Local Consult.-Sht Term-Tech	0.00	19,279.82	0.00	19,279.82
71405 - Service Contracts-Individuals	0.00	17,410.86	0.00	17,410.86
71610 - Travel Tickets-Local	0.00	6,083.07	0.00	6,083.07
71620 - Daily Subsistence Allow-Local	0.00	3,218.67	0.00	3,218.67
71635 - Travel - Other	0.00	1,667.46	0.00	1,667.46
75105 - Facilities & Admin - Implement	0.00	5,802.66	0.00	5,802.66
76125 - Realized Loss	0.00	10.12	0.00	10.12
76135 - Realized Gain	0.00	-0.05	0.00	-0.05
Total for Fund 30000	0.00	88,472.61	0.00	88,472.61
Total for Activity ACTIVITY1	0.00	88,472.61	0.00	88,472.61

Activity : ACTIVITY2 (2MECANISMOS TRANSICIONAL)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	42,088.80	0.00	42,088.80
71405 - Service Contracts-Individuals	0.00	10,663.97	0.00	10,663.97
71410 - MAIP Premium SC	0.00	35.08	0.00	35.08
71415 - Contribution to Security SC	0.00	394.77	0.00	394.77
71610 - Travel Tickets-Local	0.00	22,883.37	0.00	22,883.37
71620 - Daily Subsistence Allow-Local	0.00	15,715.20	0.00	15,715.20
71635 - Travel - Other	0.00	46,162.82	0.00	46,162.82
72135 - Svc Co-Communications Service	0.00	1,956.95	0.00	1,956.95
72325 - Chemical,Glass,NonMetallic Prd	0.00	235.72	0.00	235.72
72399 - Other Materials and Goods	0.00	3,932.12	0.00	3,932.12



Project Id : 00048240	PROG FORTALECIMIENTO DE LA JUS	Period :	Jan-Dec (2015)	
Output # : 00058286	FORTALECIMIENTO JUSTICIA	Impl. Partner :	99999 UNDP	
		Location :	Colombia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

72605 - Grants to Instit & other Benef	0.00	37,726.81	0.00	37,726.81
72615 - Micro Capital Grants-Other	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	58,066.26	0.00	58,066.26
74215 - Promotional Materials and Dist	0.00	1,760.81	0.00	1,760.81
74525 - Sundry	0.00	- 49.63	0.00	- 49.63
75105 - Facilities & Admin - Implement	0.00	25,782.92	0.00	25,782.92
75705 - Learning costs	0.00	121,792.97	0.00	121,792.97
76110 - Foreign Exch Translation Loss	0.00	147.42	0.00	147.42
76125 - Realized Loss	0.00	4.37	0.00	4.37
76135 - Realized Gain	0.00	- 1.48	0.00	- 1.48
Total for Fund 30000	0.00	389,299.25	0.00	389,299.25
Total for Activity ACTIVITY2	0.00	389,299.25	0.00	389,299.25

Activity : ACTIVITY3 (3PROTECCION A VICTIMAS)

Fund : 30000 (PROGRAMME COST SHARING)

71210 - Intl Consultants-Sht Term-Supp	0.00	3,592.25	0.00	3,592.25
71305 - Local Consult.-Sht Term-Tech	0.00	4,020.91	0.00	4,020.91
71405 - Service Contracts-Individuals	0.00	84,980.10	0.00	84,980.10
71410 - MAiP Premium SC	0.00	156.29	0.00	156.29
71415 - Contribution to Security SC	0.00	1,758.45	0.00	1,758.45
71610 - Travel Tickets-Local	0.00	6,808.06	0.00	6,808.06
71620 - Daily Subsistence Allow-Local	0.00	3,087.04	0.00	3,087.04
71635 - Travel - Other	0.00	2,020.10	0.00	2,020.10
72320 - Wood & Paper Products	0.00	2,081.34	0.00	2,081.34
74205 - Audio Visual Productions	0.00	3,686.32	0.00	3,686.32
74210 - Printing and Publications	0.00	41,235.43	0.00	41,235.43
75105 - Facilities & Admin - Implement	0.00	13,215.10	0.00	13,215.10
75705 - Learning costs	0.00	33,020.51	0.00	33,020.51
76110 - Foreign Exch Translation Loss	0.00	29.62	0.00	29.62
76125 - Realized Loss	0.00	0.04	0.00	0.04
76135 - Realized Gain	0.00	- 0.06	0.00	- 0.06
Total for Fund 30000	0.00	199,691.50	0.00	199,691.50
Total for Activity ACTIVITY3	0.00	199,691.50	0.00	199,691.50

Activity : ACTIVITY4 (4MECANISMOS ACCESO VICTIMAS)

Fund : 00001 (Investments Fund)

76125 - Realized Loss	0.00	0.00	0.00	0.00
Total for Fund 00001	0.00	0.00	0.00	0.00

Fund : 11888 (Country Co-Financing CS)



Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrb

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Run Time: 23-02-2016 17:02:36

Project Id : 00048240 PROG FORTALECIMIENTO DE LA JUS	Period : Jan-Dec (2015)
Output # : 00058286 FORTALECIMIENTO JUSTICIA	Impl. Partner : 99999 UNDP
	Location : Colombia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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75105 - Facilities & Admin - Implement	0.00	240.62	0.00	240.62
75705 - Learning costs	0.00	4,812.30	0.00	4,812.30
Total for Fund 11888	0.00	5,052.92	0.00	5,052.92

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	87,492.70	0.00	87,492.70
71310 - Local Consult.-Short Term-Supp	0.00	30,800.00	0.00	30,800.00
71405 - Service Contracts-Individuals	0.00	112,766.45	0.00	112,766.45
71410 - MAiP Premium SC	0.00	127.48	0.00	127.48
71415 - Contribution to Security SC	0.00	1,434.19	0.00	1,434.19
71505 - UN Volunteers-Stipend & Allow	0.00	4,057.88	0.00	4,057.88
71510 - UNV Settling-In-Grant	0.00	481.24	0.00	481.24
71520 - UNV-Language Allowance	0.00	208.07	0.00	208.07
71530 - UNV-Rest and Recuperation	0.00	587.94	0.00	587.94
71535 - UNV-Medical Insurance	0.00	211.15	0.00	211.15
71540 - UNV-Global Charges	0.00	159.08	0.00	159.08
71541 - UNVs-Contribution to security	0.00	182.60	0.00	182.60
71550 - UNV-Resettlement Allowance	0.00	338.16	0.00	338.16
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	67.19	0.00	67.19
71590 - UNV Development Effectiveness	0.00	499.36	0.00	499.36
71605 - Travel Tickets-International	0.00	4,035.41	0.00	4,035.41
71610 - Travel Tickets-Local	0.00	105,124.55	0.00	105,124.55
71620 - Daily Subsistence Allow-Local	0.00	63,077.59	0.00	63,077.59
71635 - Travel - Other	0.00	189,525.65	0.00	189,525.65
72105 - Svc Co-Construction & Engineer	0.00	55,600.46	0.00	55,600.46
72125 - Svc Co-Studies & Research Serv	0.00	0.00	0.00	0.00
72135 - Svc Co-Communications Service	0.00	2,053.39	0.00	2,053.39
72220 - Furniture	0.00	5,924.12	0.00	5,924.12
72315 - Food & Textile Products	0.00	5,337.99	0.00	5,337.99
72399 - Other Materials and Goods	0.00	26,409.19	0.00	26,409.19
72410 - Acquisition of Audio Visual Eq	0.00	7,806.59	0.00	7,806.59
72440 - Connectivity Charges	0.00	154.67	0.00	154.67
72505 - Stationery & other Office Supp	0.00	7,128.49	0.00	7,128.49
72510 - Publications	0.00	892.96	0.00	892.96
72605 - Grants to Instit & other Benef	0.00	51,058.06	0.00	51,058.06
72615 - Micro Capital Grants-Other	0.00	0.00	0.00	0.00
74205 - Audio Visual Productions	0.00	48,802.70	0.00	48,802.70
74210 - Printing and Publications	0.00	117,236.97	0.00	117,236.97
74215 - Promotional Materials and Dist	0.00	5,898.06	0.00	5,898.06
74225 - Other Media Costs	0.00	823.82	0.00	823.82
75105 - Facilities & Admin - Implement	0.00	137,885.69	0.00	137,885.69
75705 - Learning costs	0.00	988,925.56	0.00	988,925.56
75708 - Learning - subcontracts	0.00	10,141.23	0.00	10,141.23
76110 - Foreign Exch Translation Loss	0.00	285.55	0.00	285.55
76125 - Realized Loss	0.00	1,056.44	0.00	1,056.44
76135 - Realized Gain	0.00	-1,297.13	0.00	-1,297.13
Total for Fund 30000	0.00	2,073,301.50	0.00	2,073,301.50

Fund : 30071 (Programme Cost Sharing GOV1)

71635 - Travel - Other	0.00	21,776.00	0.00	21,776.00
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Project id : 00048240 PROG FORTALECIMIENTO DE LA JUS	Period : Jan-Dec (2015)
Output # : 00058286 FORTALECIMIENTO JUSTICIA	Impl. Partner : 99999 UNDP
	Location : Colombia

Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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72399 - Other Materials and Goods	0.00	12,354.07	0.00	12,354.07
72410 - Acquisition of Audio Visual Eq	0.00	4,041.46	0.00	4,041.46
75105 - Facilities & Admin - Implement	0.00	4,561.54	0.00	4,561.54
75705 - Learning costs	0.00	53,059.34	0.00	53,059.34

Total for Fund 30071	0.00	95,792.41	0.00	95,792.41
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Total for Activity ACTIVITY4	0.00	2,174,146.83	0.00	2,174,146.83
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Activity : ACTIVITY5 (5EQUIPO TECNICO OPERATIVO)

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	22,240.32	0.00	22,240.32
61310 - Post Adjustment - IP Staff	0.00	8,529.16	0.00	8,529.16
62305 - Dependency Allowances-IP Staff	0.00	1,952.68	0.00	1,952.68
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	6,823.44	0.00	6,823.44
62315 - Contrib. to medical, social in	0.00	1,034.76	0.00	1,034.76
62330 - Rental Supplements - IP Staff	0.00	2,898.20	0.00	2,898.20
62340 - Annual Leave Expense - IP	0.00	3,375.43	0.00	3,375.43
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,233.32	0.00	1,233.32
63530 - Contribution to EOS Benefits	0.00	1,153.86	0.00	1,153.86
63535 - Contribution to Security	0.00	1,384.64	0.00	1,384.64
63540 - Contribution to Training	0.00	369.22	0.00	369.22
63545 - Contribution to ICT	0.00	461.54	0.00	461.54
63550 - Contributions to MAIP	0.00	123.08	0.00	123.08
63555 - Contribution to UN JFA	0.00	923.08	0.00	923.08
63560 - Contributions to Appendix D	0.00	92.32	0.00	92.32
65115 - Contributions to ASHI Reserve	0.00	2,461.56	0.00	2,461.56
65135 - Payroll Mgt Cost Recovery ATLA	0.00	257.52	0.00	257.52
71405 - Service Contracts-Individuals	0.00	369,160.74	0.00	369,160.74
71410 - MAIP Premium SC	0.00	1,215.52	0.00	1,215.52
71415 - Contribution to Security SC	0.00	13,673.74	0.00	13,673.74
71635 - Travel - Other	0.00	2,042.21	0.00	2,042.21
72140 - Svc Co-Information Technology	0.00	2,528.68	0.00	2,528.68
72320 - Wood & Paper Products	0.00	27.87	0.00	27.87
72399 - Other Materials and Goods	0.00	3,448.49	0.00	3,448.49
72402 - Building Maintenance	0.00	3,050.72	0.00	3,050.72
72405 - Acquisition of Communic Equip	0.00	4,121.50	0.00	4,121.50
72415 - Courier Charges	0.00	5,734.23	0.00	5,734.23
72420 - Land Telephone Charges	0.00	3,059.80	0.00	3,059.80
72440 - Connectivity Charges	0.00	7,379.74	0.00	7,379.74
72445 - Common Services-Communications	0.00	5,587.89	0.00	5,587.89
72505 - Stationery & other Office Supp	0.00	7,292.20	0.00	7,292.20
72810 - Acquis of Computer Software	0.00	968.06	0.00	968.06
73105 - Rent	0.00	41,472.60	0.00	41,472.60
73120 - Utilities	0.00	671.40	0.00	671.40
73125 - Common Services-Premises	0.00	33,393.64	0.00	33,393.64
73205 - Premises Alternations	0.00	108.50	0.00	108.50
73405 - Rental & Maint-Other Office Eq	0.00	15,346.35	0.00	15,346.35
74115 - Legal Fees	0.00	39.56	0.00	39.56
74210 - Printing and Publications	0.00	4,806.38	0.00	4,806.38



Project Id : 00048240 PROG FORTALECIMIENTO DE LA JUS	Period :	Jan-Dec (2016)
Output # : 00058286 FORTALECIMIENTO JUSTICIA	Impl. Partner :	99999 UNDP
	Location :	Colombia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74520 - Storage	0.00	736.26	0.00	736.26
74525 - Sundry	0.00	2,963.97	0.00	2,963.97
75105 - Facilities & Admin - Implement	0.00	41,135.80	0.00	41,135.80
75705 - Learning costs	0.00	3,721.96	0.00	3,721.96
76110 - Foreign Exch Translation Loss	0.00	120.24	0.00	120.24
76125 - Realized Loss	0.00	0.03	0.00	0.03
76135 - Realized Gain	0.00	- 40.08	0.00	- 40.08
77630 - Dep Exp Owned - ITC	0.00	- 760.29	0.00	- 760.29
Total for Fund 30000	0.00	628,321.84	0.00	628,321.84
Total for Activity ACTIVITY5	0.00	628,321.84	0.00	628,321.84

Activity : ACTIVITY6 (6DISEÑO DESARROLLO PROPUESTAS)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	0.00	18,047.68	0.00	18,047.68
71410 - MAIP Premium SC	0.00	59.71	0.00	59.71
71415 - Contribution to Security SC	0.00	671.67	0.00	671.67
71610 - Travel Tickets-Local	0.00	776.08	0.00	776.08
71620 - Daily Subsistence Allow-Local	0.00	346.52	0.00	346.52
71635 - Travel - Other	0.00	59.58	0.00	59.58
75105 - Facilities & Admin - Implement	0.00	9,554.22	0.00	9,554.22
75705 - Learning costs	0.00	116,428.35	0.00	116,428.35
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	145,943.82	0.00	145,943.82
Total for Activity ACTIVITY6	0.00	145,943.82	0.00	145,943.82
Total for Output : 00058286	0.00	3,652,099.92	0.00	3,652,099.92

Project Total :	0.00	3,652,099.92	0.00	3,652,099.92
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Mark Henderson
Partner
Moore Stephens LLP
12/08/2016

MOORE STEPHENS

Signed By :  Date : 

Signed By : Inka Mattila, DPA Date : 11 MAR. 2016



Selection Criteria :

Business Unit : COL10
Period : Jan-Dec (2015)
Selected Project Id : 00048240
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00058286

Project Id : ALL	Period : Jan-Dec (2015)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
49201 - Colombia - Central	0.00	3,832.19	0.00	3,832.19
49203 - Colombia - Crisis Prev & Rcvry	0.00	3,643,077.85	0.00	3,643,077.85
49210 - Colombia - Finance	0.00	4,907.95	0.00	4,907.95
49250 - Colombia-UN Sister Agency	0.00	281.93	0.00	281.93



Funds Utilization

Selection Criteria :

Business Unit : COL10
Period : Jan-Dec (2015)
Selected Project Id : 00048240
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00058286

Project/Award: 00048240 PROG FORTALECIMIENTO DE LA JUS

Period : As Of Dec31,2015

Output #	00058286	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			1,465.71
Inventory			0.00
Prepayments			0.00
Commitments			349,467.65

Annex 2: Statement of Assets and Equipment

Business Unit:	COL10	Country:	Category:	In Service	Project Type:	All	Amount	>=	1500	As of Date:	12/31/2015	Profile ID:	
Operating Unit:	COL	Department:	49210	Impl Agency:	1981	Donor:	All	Fund Code:	All	Project:	58286		
Business unit	COL	Operating Unit	COL	Asset ID	1356	Profile ID	1356	Description	Video Beam	TAG Number	1356	Serial Number	FPQ4331A4AAAAA0420
								Model	COLBIUS101	Location	COLBIUS101	Acquisition Date	3/25/2014
								In Service Date	3/25/2014	Cost,USD	1,794.75	Net Book Value	1,465.71
								Quantity	1	Department	49203	Impl Agency	1981
								Donor	555	Project	58286	Fund code	30000

- 5 AGO. 2016

- 5 AGO. 2016

- 5 AGO. 2016

Signature

Date

Ximena Buitrago, Coordinadora FIT

Signature

Date

Alexsandro Preti, Coordinador Area de Paz

Signature

Date

Marcela Rodriguez, Gerente de Operaciones

Mark Henderson
Partner
Moore Stephens LLP

12 August 2016

MOORE STEPHENS

Annex 3: Audit finding priority ratings

The following categories of priorities are used:

High (Critical)	Action is considered imperative to ensure that UNDP is not exposed to high risks. Failure to take action could result in major consequences and issues.
Medium (Important)	Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences.
Low	Action is considered desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the Auditors directly with the Office management, during the exit meeting and through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in the audit report.

Annex 4: Finding 1 - Attendance monitoring weaknesses

Description	Amount \$	Voucher	Date	Amount COP	Lunches	Attendance	% Excess
58286 FACE 4386 PAGO FACT 29	4,996.39	00361796	21/05/2015	11,996,325.00	270	118	128.81%
58286 FACE 4657 PAGO DE LA FAC	4,660.87	00368444	28/07/2015	12,011,062.00	270	140	92.86%
not given	4,519.31	00364941	23/06/2015	11,546,832.00	300	183	63.93%
FAC 11 PAGO SERV ALIM BUENAVEN	4,442.60	00380703	11/11/2015	12,981,281.00	245	132	85.61%
58286 FACE 4477 PAGO DE LA FAC	4,396.08	00364664	18/06/2015	11,231,990.00	300	34	782.35%
FAC 0007 PAGO SERVICIOS LOGIST	4,320.31	00385220	14/12/2015	13,380,000.00	200	91	119.78%
58286 FACE 4672 PAGO FACT 21	4,273.89	00368229	24/07/2015	11,013,825.00	400	97	312.37%
FAC 0006 PAGO SERV LOG INDIGEN	4,223.44	00385750	15/12/2015	13,080,000.00	120	47	155.32%
FAC 106 PAGO SERV LOG PUEBLO B	4,061.67	00385759	15/12/2015	12,579,000.00	450	83	442.17%
58286 FACE 4212 PAGO FACT 55 D	4,029.55	00355280	16/03/2015	10,021,500.00	200	63	217.46%
FAC 0063 SERV ALIM CAUCA MARZO	4,021.18	00375660	25/09/2015	12,521,962.00	250	76	228.95%
FAC 0008 PAGO SERV LOG CAÑO MO	4,014.06	00382385	27/11/2015	11,729,085.00	250	185	35.14%
FAC 6 PAGO SERV ALIM BUENOS AI	3,971.59	00386043	16/12/2015	12,300,000.00	200	87	129.89%
FAC 12 PAGO SERV ALIM YUKPA	3,954.23	00380702	11/11/2015	11,554,249.00	235	163	44.17%
FAC 5 PAGO SERV LOG MAGDALENA	3,945.75	00385056	14/12/2015	12,220,000.00	160	36	344.44%
FAC 12 SERV ALIM 21- 26 MARZO	3,916.79	00378484	25/10/2015	12,232,125.00	400	70	471.43%
FAC 5 PAGO SERV ALIM BECERRIL	3,902.87	00373769	09/09/2015	12,153,525.00	250	97	157.73%
FAC 0002 SERV LOG MDLLIN JULIO	3,900.10	00378490	25/10/2015	12,180,000.00	580	64	806.25%
FAC 059 PAGO SERV LOG PITAYO C	3,852.11	00385070	14/12/2015	11,930,000.00	150	83	80.72%
FAC 0043 SERV LOG CHOCO JULIO	3,798.75	00375662	25/09/2015	11,829,300.00	270	174	55.17%
58286 FACE 4263 PAGO FACT 22 S	3,790.40	00357649	10/04/2015	9,737,537.00	480	72	566.67%

FAC 010 PAGO SERV LOG CAÑO MOC	3,734.43	00380720	11/11/2015	10,912,000.00	220	77	185.71%
<i>not given</i>	3,523.41	00373767	09/09/2015	10,971,891.00	200	62	222.58%
FAC 055 SERV LOG CAÑO MOCHUELO	3,515.85	00378494	25/10/2015	10,980,000.00	250	113	121.24%
FAC 3687 SERV LOG VLLPAR 03 AG	3,468.21	00374583	17/09/2015	10,800,000.00	400	121	230.58%
58286 FACE 4643 PAGO FACT 4	3,352.74	00368233	24/07/2015	8,640,000.00	480	74	548.65%
58286 FACE 4482 PAGO DE LA FAC	3,346.38	00364667	18/06/2015	8,550,000.00	900	78	1053.85%
FAC 057 PAGO SERV ALIM ARARACU	3,154.02	00384697	10/12/2015	9,768,000.00	130	54	140.74%
FAC 041 PAGO SERV ALIM ARAUCA	3,134.96	00373768	09/09/2015	9,762,267.00	210	57	268.42%
FAC 15 SERV LOG SUCRE 05 JUNIO	2,971.50	00378496	25/10/2015	9,280,000.00	180	96	87.50%
FAC 17 SERV ALIM CORDOBA FEBRE	2,548.27	00378486	25/10/2015	7,958,250.00	200	85	135.29%
FAC 3684 ALIM 13-14/07 TURBO	2,235.61	00377091	09/10/2015	6,981,800.00	240	91	163.74%
58286 FACE 4279 PAGO FACT 3500	2,036.66	00359264	24/04/2015	5,232,172.00	240	98	144.90%
FAC 5 ALMIN BAGADO 19 MAYO	1,919.72	00371403	21/08/2015	5,500,000.00	250	100	150.00%
58286 FACE 4229 PAGO FACT 25	1,712.48	00355977	25/03/2015	4,258,941.00	80	39	105.13%
<i>not given</i>	715.60	00354718	09/03/2015	1,779,700.00	75	38	97.37%
FAC 36 REFRIG. AGUA 26 FEBRERO	2,793.18	00371399	21/08/2015	8,002,462.00	570	63	804.76%
FAC 0007 PAGO SERV ALIM CAQUET	3,831.45	00384084	07/12/2015	11,866,000.00	160	70	128.57%
FAC 24 PAGO SERV LOG CABILDO P	4,042.62	00384098	07/12/2015	12,520,000.00	150	64	134.38%
Total	139,029.03				10,915	3,475	214.10%

Annex 5: Finding 1 - Incomplete documentation

Description of the payment	Amount \$	Voucher	Date	Amount COP	Comments
58286 FACE 4657 PAGO DE LA FAC	4,660.87	00368444	28/07/2015	12,011,062	Note 1
Not given	4,519.31	00364941	23/06/2015	11,546,832	Note 1
FAC 11 PAGO SERV ALIM BUENAVEN	4,442.60	00380703	11/11/2015	12,981,281	Note 2
FAC 0007 PAGO SERVICIOS LOGIST	4,320.31	00385220	14/12/2015	13,380,000	Note 2
FAC 17 ALIM MONDO 23-25 MAYO	4,216.35	00371405	21/08/2015	12,079,837	Note 2
FAC 107 PAGO SERV LOG GUAPI JU	4,018.40	00386046	16/12/2015	12,445,000	Note 2
FAC 6 PAGO SERV ALIM BUENOS AI	3,971.59	00386043	16/12/2015	12,300,000	Note 2
FAC 104 PAGO SERV LOG TIMBIQUI	3,955.44	00386047	16/12/2015	12,250,000	Note 2
FAC 1 ALIM RESGUARDO JUAQUINCI	3,889.21	00377097	09/10/2015	12,146,000	Note 2
8286 FACE 4527 PAGO FACT 71	3,848.28	00365242	24/06/2015	9,832,368	Note 1
58286 FACE 4734 PAGO FACT No.	3,839.44	00369752	06/08/2015	11,000,000	Note 3
FAC 10 PAGO SERV ALIM BOJAYA	3,791.13	00379613	04/11/2015	11,077,687	Note 2
58286 FACE 4263 PAGO FACT 22 S	3,790.40	00357649	10/04/2015	9,737,537	Note 1
FAC 4 SERV ALIM CAUCA MAYO	3,763.25	00375667	25/09/2015	11,718,768	Note 2
58286 FACE 4677 PAGO DE LA FAC	3,736.13	00368446	28/07/2015	9,628,000	Note 1
FAC 9 PAGO SERV ALIM ANTIOQUIA	3,604.52	00379612	04/11/2015	10,532,400	Note 2
FAC 13 SERV LOG CAÑAVERAL MARZ	3,474.77	00378485	25/10/2015	10,851,712	Note 2
58286 FACE 4640 PAGO FACT 3597	1,607.64	00368320	27/07/2015	4,142,900	Note 3
FAC 36 REFRIG. AGUA 26 FEBRERO	2,793.18	00371399	21/08/2015	8,002,462	Note 2
FAC 24 PAGO SERV LOG CABILDO P	4,042.62	00384098	07/12/2015	12,520,000	Note 2
FAC 1 SERV LOG VALLE DEL CAUCA	4,460.29	00378489	25/10/2015	13,929,500	Note 3
58286 FACE 4264 PAGO FACT 21	4,041.48	00357650	10/04/2015	10,382,568	Note 3
58286 FACE 4161 PAGO FACT No.	3,836.93	00352806	17/02/2015	9,174,094	Note 3
58286 FACE 4299 PAGO FACT 3516	3,718.65	00359371	27/04/2015	9,553,216	Note 3
58286 FACE 4101 PAGO DE LA FAC	2,286.85	00351088	23/01/2015	5,438,137	Note 3
58286 FACE 4485 PAGO DE LA FAC	2,184.19	00364539	17/06/2015	5,580,600	Note 4
FAC 3685 ALIM TURBO 15-17 JULI	2,120.72	00377482	15/10/2015	6,623,000	Note 3
58286 FACE 4124 PAGO DE LA FAC	2,099.78	00351767	04/02/2015	5,020,575	Note 3
58286 FACE 4105 PAGO FACT 017D	1,324.31	00351301	26/01/2015	3,149,207	Note 3
Total	102,358.64			289,034,743	

Note 1 - undated attendance lists

Note 2 - one attendance list for multiple dates

Note 3 - attendance list missing

Note 4 - incorrect date in attendance list