



AUDIT

OF

UNDP COLOMBIA

ALIANZAS TERRITORIALES PARA LA PAZ Y EL DESARROLLO
(Directly Implemented Project No. 76307, Output No. 87774)

Report No. 1658
Issue Date: 22 August 2016

Report on the Audit of UNDP Colombia
Alianzas territoriales para la paz y el desarrollo
(Project No. 76307, Output No. 87774)
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 *Alianzas territoriales para la paz y el desarrollo* (Project No. 76307, Output No. 87774) (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 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(s) 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
2,532	Unqualified	5	Unqualified

*Expenditures recorded in the Combined Delivery Report were \$2,693,789. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UNDP offices outside of the country for \$161,475.

Key recommendations: Total = 2, high priority = 0


The audit did not result in any high (critical) priority recommendations. There are two medium (important) priority recommendations, 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." These recommendations include actions to address insufficient controls regarding the safeguarding of assets, and weaknesses in the preparation of documents that support expenditures related to events and workshops. The deficiencies did not have any 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 two recommendations aim to ensure the reliability and integrity of financial and operational information (Recommendation 2), and the safeguarding of assets (Recommendation 1).

Management comments and action plan

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

A handwritten signature in blue ink, appearing to read 'H. Osttveiten', is located inside a rectangular box. A long, thin blue line extends from the top right of the signature, curving upwards and to the right, ending near the top right corner of the box.

Helge S. Osttveiten
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
ALIANZAS TERRITORIALES PARA LA PAZ Y EL
DESARROLLO**

Project name:	Alianzas territoriales para la paz y el desarrollo
UNDP Country Office:	Colombia
Atlas Project ID:	76307
Atlas Output number:	87774
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January to 31 December 2015

Table of Contents

EXECUTIVE SUMMARY	3
THE AUDIT ENGAGEMENT	4
AUDIT OPINIONS	5
STATEMENT OF EXPENDITURE	5
STATEMENT OF ASSETS AND EQUIPMENT	6
STATEMENT OF CASH POSITION	7
MANAGEMENT LETTER	8
ANNEXES	11
ANNEX 1: COMBINED DELIVERY REPORT	11
ANNEX 2: STATEMENT OF ASSETS AND EQUIPMENT	22
ANNEX 3: AUDIT FINDING PRIORITY RATINGS	24

EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of 'Alianzas territoriales para la paz y el desarrollo' (Project ID 76307 and Output 87774 (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 two audit findings with a net financial impact totalling \$ 874.64 as summarised below:

No.	Description	Priority	Net financial impact \$
1	Insufficient controls regarding the safeguarding of assets	Medium	874.64
2	Weaknesses in events & workshops documentation	Medium	-
Total			874.64

The project was not audited in the prior year.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
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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 OPINIONS

Independent Auditor's Report to UNDP – Alianzas territoriales para la paz y el desarrollo

Statement of Expenditure

Unqualified Opinion

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement totalling \$ 2,693,789.82 ("the statement") of the UNDP project 76307 'Alianzas territoriales para la paz y el desarrollo' for the period from 1 January to 31 December 2015. CDR expenditure totalling \$ 161,474.56, 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 'Alianzas territoriales para la paz y el desarrollo' 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 \$ 2,532,315.26 incurred by the project 'Alianzas territoriales para la paz y el desarrollo' 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 - Alianzas territoriales para la paz y el desarrollo

Statement of Assets and Equipment

Unqualified Opinion

We have audited the accompanying Statement of Assets and Equipment ('the statement') of the UNDP project 76307 'Alianzas territoriales para la paz y el desarrollo' as at 31 December 2015.

Management is responsible for the preparation of the statement for the 'Alianzas territoriales para la paz y el desarrollo' 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 "Alianzas territoriales para la paz y el desarrollo" amounting to \$ 4,883.53 as at 31 December 2015 in accordance with UNDP accounting policies.



Mark Henderson
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12 August 2016

Independent Auditor’s Report to UNDP – Alianzas territoriales para la paz y el desarrollo

Statement of Cash Position

We noted that the UNDP project ‘Alianzas territoriales para la paz y el desarrollo’ 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: Insufficient controls regarding the safeguarding of assets
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Observation:

UNDP Financial Regulations and Rules require the management and safeguarding of UNDP purchased, donated or transferred furniture and equipment by maintaining accurate, complete and up-to-date records of the acquisition, receipt, custody, maintenance, location, adjustment and disposal transactions.

We were informed by the Office that an item of computer equipment included in the statement of assets and equipment (serial number 5MYOFS1) had been misplaced and could not be found. The cost of this item was \$ 1,665.94 and the net book value as at 31 December 2015 was \$ 874.64. We also noticed that the inventory listing did not record who was responsible for the custody of this item.

These observations suggest that:

- controls in place to safeguard assets are not sufficient; and
- the statement of assets and equipment is misstated by \$ 874.64.

Priority: Medium

Recommendation:

We recommend that:

- the location of the misplaced item should be investigated and the reasons for its misplacement understood;
- the statement of assets and equipment should be updated based on the results of the investigation;
- all equipment items should have a person assigned who is responsible for its custody.

Management comments:

Within the Office, an investigation process has been initiated in order to determine the whereabouts and/or the last responsible person to whom the laptop was assigned to in order to determine the measures to be taken.

In order to strengthen control, custody and registry of inventory of goods, new monitoring strategies are being implemented, performing physical inspections more regularly and centralizing delivery with personalized records to custodians.

Finding n°: 2	Title: Weaknesses in events & workshops documentation
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Observation:

Project activities included a number of events and workshops, however we noted weaknesses in the documentation used:

Attendance monitoring weaknesses

The table below 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.

Description	Amount \$	Voucher	Date	Amount COP	Lunches	Attendance	% Excess
74-4-N-112	4,540.78	00369219	29/07/2015	11,701,600	600	396	51.5%
74-4-N-112	4,504.70	00368115	23/07/2015	11,608,600	150	50	200.0%
74-4-N-106	3,604.97	00367291	13/07/2015	9,290,000	600	340	76.5%
74-4-N-112	1,052.71	00371354	21/08/2015	3,016,000	132	66	100.0%

Incomplete documentation

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

Description	Amount \$	Voucher	Date	Amount COP	Comments
74-3-M-5	5,004.84	00385545	15/12/2015	15,500,000.00	Note 1
74-4-N-112	4,353.90	00369222	29/07/2015	11,220,000.00	Note 1
74-4-N-115	4,062.19	00381521	19/11/2015	11,869,725.00	Note 1
74-3-M-5	3,896.99	00385150	14/12/2015	12,068,967.00	Note 2
74-5-N-129	3,429.57	00366614	09/07/2015	8,837,995.00	Note 2
74-4-N-112	3,142.20	00369221	04/08/2015	9,002,400.00	Note 2

Note 1 - One attendance list for multiple dates

Note 2 - Attendance lists missing

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:

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:

We maintain this 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



Combined Delivery Report by Activity

UN Development Programme
Report ID: ungicdrb

Page 1 of 10
Run Time: 10-08-2016 15:08:30

Selection Criteria :

Business Unit : COL10
Period : Jan-Dec (2015)
Selected Project Id : 00076307
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00087774

Project Id : 00076307 Alianzas Territoriales para la	Period :	Jan-Dec (2015)		
Output # : 00087774 Gobernabilidad y DDHH	Impl. Partner :	99999 UNDP		
	Location :	Colombia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ()

Fund : 30000 (PROGRAMME COST SHARING)

75105 - Facilities & Admin - Implement	0.00	79.56	0.00	79.56
77630 - Dep Exp Owned - ITC	0.00	1,109.87	0.00	1,109.87
Total for Fund 30000	0.00	1,189.43	0.00	1,189.43

Total for Activity	0.00	1,189.43	0.00	1,189.43
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Activity : ACTIVITY1 (1.Gobiernos locales)

Fund : 04000 (Core Programme, UNU Centre)

71610 - Travel Tickets-Local	0.00	374.31	0.00	374.31
71620 - Daily Subsistence Allow-Local	0.00	62.58	0.00	62.58
71635 - Travel - Other	0.00	50.82	0.00	50.82
72505 - Stationery & other Office Supp	0.00	34.05	0.00	34.05
75705 - Learning costs	0.00	79.55	0.00	79.55
76135 - Realized Gain	0.00	-0.01	0.00	-0.01
Total for Fund 04000	0.00	601.30	0.00	601.30

Fund : 04160 (TRAC 3 CONF PREV AND RECOVERY)

71305 - Local Consult.-Sht Term-Tech	0.00	30,267.72	0.00	30,267.72
71405 - Service Contracts-Individuals	0.00	32,667.88	0.00	32,667.88
71410 - MAIP Premium SC	0.00	59.81	0.00	59.81
71415 - Contribution to Security SC	0.00	673.00	0.00	673.00
71610 - Travel Tickets-Local	0.00	1,849.13	0.00	1,849.13
71620 - Daily Subsistence Allow-Local	0.00	2,574.34	0.00	2,574.34
71635 - Travel - Other	0.00	193.78	0.00	193.78
72215 - Transportation Equipment	0.00	381.01	0.00	381.01
72311 - Fuel, petroleum and other oils	0.00	226.86	0.00	226.86
76125 - Realized Loss	0.00	0.03	0.00	0.03
76135 - Realized Gain	0.00	-24.57	0.00	-24.57
Total for Fund 04160	0.00	68,868.99	0.00	68,868.99

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	38,345.21	0.00	38,345.21
71405 - Service Contracts-Individuals	0.00	107,946.63	0.00	107,946.63
71410 - MAIP Premium SC	0.00	356.56	0.00	356.56
71415 - Contribution to Security SC	0.00	4,010.92	0.00	4,010.92



Project Id : 00076307 Alianzas Territoriales para la	Period :	Jan-Dec (2015)
Output # : 00087774 Gobernabilidad y DDHH	Impl. Partner :	99999 UNDP
	Location :	Colombia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71610 - Travel Tickets-Local	0.00	2,221.28	0.00	2,221.28
71620 - Daily Subsistence Allow-Local	0.00	3,744.65	0.00	3,744.65
71635 - Travel - Other	0.00	3,917.11	0.00	3,917.11
72105 - Svc Co-Construction & Engineer	0.00	2,716.34	0.00	2,716.34
72215 - Transportation Equipment	0.00	119.78	0.00	119.78
72311 - Fuel, petroleum and other oils	0.00	218.24	0.00	218.24
72420 - Land Telephone Charges	0.00	4,866.93	0.00	4,866.93
72605 - Grants to Instit & other Benef	0.00	3,981.28	0.00	3,981.28
72615 - Micro Capital Grants-Other	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	481.70	0.00	481.70
74225 - Other Media Costs	0.00	922.54	0.00	922.54
75105 - Facilities & Admin - Implement	0.00	14,151.52	0.00	14,151.52
75705 - Learning costs	0.00	1,183.35	0.00	1,183.35
75706 - Learning - ticket costs	0.00	1,466.18	0.00	1,466.18
75707 - Learning - subsistence allowan	0.00	395.11	0.00	395.11
76125 - Realized Loss	0.00	0.02	0.00	0.02
76135 - Realized Gain	0.00	- 5.38	0.00	- 5.38
Total for Fund 30000	0.00	191,039.97	0.00	191,039.97
Fund : 30071 (Programme Cost Sharing GOV1)				
71620 - Daily Subsistence Allow-Local	0.00	101.49	0.00	101.49
71635 - Travel - Other	0.00	19.31	0.00	19.31
75105 - Facilities & Admin - Implement	0.00	6.04	0.00	6.04
Total for Fund 30071	0.00	126.84	0.00	126.84
Fund : 30079 (EUROPEAN COMMISSION)				
71405 - Service Contracts-Individuals	0.00	11,750.47	0.00	11,750.47
71410 - MAIP Premium SC	0.00	38.64	0.00	38.64
71415 - Contribution to Security SC	0.00	434.76	0.00	434.76
71610 - Travel Tickets-Local	0.00	796.82	0.00	796.82
71620 - Daily Subsistence Allow-Local	0.00	2,927.80	0.00	2,927.80
71635 - Travel - Other	0.00	92.08	0.00	92.08
72105 - Svc Co-Construction & Engineer	0.00	2,893.58	0.00	2,893.58
72311 - Fuel, petroleum and other oils	0.00	235.54	0.00	235.54
75105 - Facilities & Admin - Implement	0.00	1,357.61	0.00	1,357.61
75705 - Learning costs	0.00	224.79	0.00	224.79
76135 - Realized Gain	0.00	- 64.74	0.00	- 64.74
Total for Fund 30079	0.00	20,687.35	0.00	20,687.35
Total for Activity ACTIVITY1	0.00	281,324.45	0.00	281,324.45
Activity : ACTIVITY2 (2.Dialogo democrático)				
Fund : 04000 (Core Programme, UNU Centre)				
75705 - Learning costs	0.00	154.91	0.00	154.91

Project Id : 00076307 Alianzas Territoriales para la		Period :	Jan-Dec (2015)	
Output # : 00087774 Gobernabilidad y DDHH		Impl. Partner :	99999 UNDP	
		Location :	Colombia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 04000	0.00	154.91	0.00	154.91
Fund : 04160 (TRAC 3 CONF PREV AND RECOVERY)				
71305 - Local Consult.-Sht Term-Tech	0.00	12,030.26	0.00	12,030.26
72105 - Svc Co-Construction & Engineer	0.00	0.00	0.00	0.00
Total for Fund 04160	0.00	12,030.26	0.00	12,030.26
Fund : 30000 (PROGRAMME COST SHARING)				
71610 - Travel Tickets-Local	0.00	2,151.73	0.00	2,151.73
71620 - Daily Subsistence Allow-Local	0.00	586.40	0.00	586.40
71635 - Travel - Other	0.00	184.93	0.00	184.93
72505 - Stationery & other Office Supp	0.00	16.26	0.00	16.26
72605 - Grants to Instit & other Benef	0.00	12,441.72	0.00	12,441.72
72615 - Micro Capital Grants-Other	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	5,323.36	0.00	5,323.36
75105 - Facilities & Admin - Implement	0.00	2,150.14	0.00	2,150.14
75705 - Learning costs	0.00	3,202.80	0.00	3,202.80
75706 - Learning - ticket costs	0.00	2,969.74	0.00	2,969.74
76125 - Realized Loss	0.00	7.72	0.00	7.72
76135 - Realized Gain	0.00	-0.48	0.00	-0.48
Total for Fund 30000	0.00	29,034.32	0.00	29,034.32
Total for Activity ACTIVITY2	0.00	41,219.49	0.00	41,219.49
Activity : ACTIVITY3 (3.Incidencia ciudadana)				
Fund : 04000 (Core Programme, UNU Centre)				
74210 - Printing and Publications	0.00	2,909.48	0.00	2,909.48
75705 - Learning costs	0.00	1,334.32	0.00	1,334.32
Total for Fund 04000	0.00	4,243.80	0.00	4,243.80
Fund : 04160 (TRAC 3 CONF PREV AND RECOVERY)				
71305 - Local Consult.-Sht Term-Tech	0.00	7,785.14	0.00	7,785.14
71610 - Travel Tickets-Local	0.00	593.09	0.00	593.09
71620 - Daily Subsistence Allow-Local	0.00	284.76	0.00	284.76
72311 - Fuel, petroleum and other oils	0.00	16.38	0.00	16.38
72399 - Other Materials and Goods	0.00	48.43	0.00	48.43
72605 - Grants to Instit & other Benef	0.00	9,383.32	0.00	9,383.32
72615 - Micro Capital Grants-Other	0.00	-1,956.95	0.00	-1,956.95
74210 - Printing and Publications	0.00	642.26	0.00	642.26
75705 - Learning costs	0.00	17,687.80	0.00	17,687.80
75706 - Learning - ticket costs	0.00	421.97	0.00	421.97
75707 - Learning - subsistence allowan	0.00	852.44	0.00	852.44
76110 - Foreign Exch Translation Loss	0.00	154.27	0.00	154.27



Project Id : 00076307 Alianzas Territoriales para la	Period :	Jan-Dec (2015)		
Output # : 00087774 Gobernabilidad y DDHH	Impl. Partner :	99999 UNDP		
	Location :	Colombia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

76125 - Realized Loss	0.00	28.23	0.00	28.23
76135 - Realized Gain	0.00	-0.22	0.00	-0.22
Total for Fund 04160	0.00	35,940.92	0.00	35,940.92

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	17,488.60	0.00	17,488.60
71610 - Travel Tickets-Local	0.00	4,261.23	0.00	4,261.23
71620 - Daily Subsistence Allow-Local	0.00	4,018.68	0.00	4,018.68
71635 - Travel - Other	0.00	549.67	0.00	549.67
72105 - Svc Co-Construction & Engineer	0.00	114,996.81	0.00	114,996.81
72215 - Transportation Equipment	0.00	303.66	0.00	303.66
72311 - Fuel, petroleum and other oils	0.00	183.83	0.00	183.83
72505 - Stationery & other Office Supp	0.00	119.08	0.00	119.08
72605 - Grants to Instit & other Benef	0.00	79,013.10	0.00	79,013.10
72615 - Micro Capital Grants-Other	0.00	0.00	0.00	0.00
72715 - Hospitality Catering	0.00	120.42	0.00	120.42
73305 - Maint & Licensing of Hardware	0.00	307.24	0.00	307.24
74210 - Printing and Publications	0.00	31,658.39	0.00	31,658.39
75105 - Facilities & Admin - Implement	0.00	25,972.07	0.00	25,972.07
75705 - Learning costs	0.00	67,458.41	0.00	67,458.41
75706 - Learning - ticket costs	0.00	1,800.31	0.00	1,800.31
75707 - Learning - subsistence allowan	0.00	2,371.38	0.00	2,371.38
76110 - Foreign Exch Translation Loss	0.00	15.64	0.00	15.64
76125 - Realized Loss	0.00	105.34	0.00	105.34
76135 - Realized Gain	0.00	-1,393.83	0.00	-1,393.83
Total for Fund 30000	0.00	349,350.03	0.00	349,350.03

Fund : 30071 (Programme Cost Sharing GOV1)

72605 - Grants to Instit & other Benef	0.00	68,929.93	0.00	68,929.93
75105 - Facilities & Admin - Implement	0.00	3,446.50	0.00	3,446.50
Total for Fund 30071	0.00	72,376.43	0.00	72,376.43

Total for Activity ACTIVITY3	0.00	461,911.18	0.00	461,911.18
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Activity : ACTIVITY4 (4.Política pública de DDHH)

Fund : 04160 (TRAC 3 CONF PREV AND RECOVERY)

61305 - Salaries - IP Staff	0.00	70,809.98	0.00	70,809.98
61310 - Post Adjustment - IP Staff	0.00	23,672.98	0.00	23,672.98
62305 - Dependency Allowances-IP Staff	0.00	2,540.40	0.00	2,540.40
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	22,313.47	0.00	22,313.47
62315 - Contrib. to medical, social in	0.00	1,689.96	0.00	1,689.96
62320 - Mobility, Hardship, Non-remova	0.00	6,273.95	0.00	6,273.95
62330 - Rental Supplements - IP Staff	0.00	2,986.45	0.00	2,986.45
62340 - Annual Leave Expense - IP	0.00	4,608.94	0.00	4,608.94
63330 - Ed Grl Incl Trvl&Allow-IP Stf	0.00	1,156.53	0.00	1,156.53



Project Id : 00076307 Alianzas Territoriales para la	Period :	Jan-Dec (2015)
Output # : 00087774 Gobernabilidad y DDHH	Impl. Partner :	99999 UNDP
	Location :	Colombia
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,235.32	0.00	2,235.32
63530 - Contribution to EOS Benefits	0.00	3,543.13	0.00	3,543.13
63535 - Contribution to Security	0.00	4,251.80	0.00	4,251.80
63540 - Contribution to Training	0.00	1,133.78	0.00	1,133.78
63545 - Contribution to ICT	0.00	1,417.26	0.00	1,417.26
63550 - Contributions to MAIP	0.00	377.90	0.00	377.90
63555 - Contribution to UN JFA	0.00	2,834.47	0.00	2,834.47
63560 - Contributions to Appendix D	0.00	283.47	0.00	283.47
65115 - Contributions to ASHI Reserve	0.00	7,558.71	0.00	7,558.71
65135 - Payroll Mgt Cost Recovery ATLA	0.00	676.19	0.00	676.19
71405 - Service Contracts-Individuals	0.00	55,411.39	0.00	55,411.39
71410 - MAIP Premium SC	0.00	40.43	0.00	40.43
71415 - Contribution to Security SC	0.00	454.96	0.00	454.96
71610 - Travel Tickets-Local	0.00	- 1,318.16	0.00	- 1,318.16
71635 - Travel - Other	0.00	76.95	0.00	76.95
72220 - Furniture	0.00	10,899.50	0.00	10,899.50
75705 - Learning costs	0.00	3,880.48	0.00	3,880.48
76135 - Realized Gain	0.00	- 0.01	0.00	- 0.01
Total for Fund 04160	0.00	229,810.23	0.00	229,810.23

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	9,659.91	0.00	9,659.91
71405 - Service Contracts-Individuals	0.00	204,248.31	0.00	204,248.31
71410 - MAIP Premium SC	0.00	817.32	0.00	817.32
71415 - Contribution to Security SC	0.00	4,330.28	0.00	4,330.28
71610 - Travel Tickets-Local	0.00	93,678.25	0.00	93,678.25
71620 - Daily Subsistence Allow-Local	0.00	36,736.10	0.00	36,736.10
71635 - Travel - Other	0.00	14,650.83	0.00	14,650.83
72215 - Transportation Equipment	0.00	0.00	0.00	0.00
72220 - Furniture	0.00	8,349.35	0.00	8,349.35
72405 - Acquisition of Communic Equip	0.00	23,563.75	0.00	23,563.75
72505 - Stationery & other Office Supp	0.00	13,121.14	0.00	13,121.14
72510 - Publications	0.00	3,477.49	0.00	3,477.49
72605 - Grants to Instit & other Benef	0.00	124,604.82	0.00	124,604.82
72615 - Micro Capital Grants-Other	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	4,144.98	0.00	4,144.98
74205 - Audio Visual Productions	0.00	3,330.19	0.00	3,330.19
74210 - Printing and Publications	0.00	14,745.47	0.00	14,745.47
74215 - Promotional Materials and Dist	0.00	3,322.05	0.00	3,322.05
74220 - Translation Costs	0.00	2,680.01	0.00	2,680.01
74225 - Other Media Costs	0.00	38,375.14	0.00	38,375.14
74720 - Distribution Cost	0.00	1,104.71	0.00	1,104.71
75105 - Facilities & Admin - Implement	0.00	98,698.35	0.00	98,698.35
75705 - Learning costs	0.00	632,965.61	0.00	632,965.61
76110 - Foreign Exch Translation Loss	0.00	684.81	0.00	684.81
76125 - Realized Loss	0.00	2,171.54	0.00	2,171.54
76135 - Realized Gain	0.00	- 2,557.25	0.00	- 2,557.25
Total for Fund 30000	0.00	1,336,903.16	0.00	1,336,903.16

Fund : 52600 (TR RBLAAC INTEGRATED DEV.)



Project Id : 00076307 Alianzas Territoriales para la		Period :	Jan-Dec (2015)	
Output # : 00087774 Gobernabilidad y DDHH		Impl. Partner :	99999 UNDP	
		Location :	Colombia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71405 - Service Contracts-Individuals	0.00	53,757.30	0.00	53,757.30
71410 - MAIP Premium SC	0.00	12.17	0.00	12.17
71415 - Contribution to Security SC	0.00	202.54	0.00	202.54
71610 - Travel Tickets-Local	0.00	163.34	0.00	163.34
71620 - Daily Subsistence Allow-Local	0.00	2,248.95	0.00	2,248.95
71635 - Travel - Other	0.00	42.05	0.00	42.05
72605 - Grants to Instit & other Benef	0.00	12,065.87	0.00	12,065.87
72615 - Micro Capital Grants-Other	0.00	0.00	0.00	0.00
74225 - Other Media Costs	0.00	1,123.63	0.00	1,123.63
Total for Fund 52600	0.00	69,615.85	0.00	69,615.85
Total for Activity ACTIVITY4	0.00	1,636,329.24	0.00	1,636,329.24
Activity : ACTIVITY5 (5.Proceso de garantías)				
Fund : 04160 (TRAC 3 CONF PREV AND RECOVERY)				
71620 - Daily Subsistence Allow-Local	0.00	65.52	0.00	65.52
71635 - Travel - Other	0.00	2.96	0.00	2.96
Total for Fund 04160	0.00	68.48	0.00	68.48
Fund : 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts-Individuals	0.00	6,223.54	0.00	6,223.54
71410 - MAIP Premium SC	0.00	17.24	0.00	17.24
71415 - Contribution to Security SC	0.00	194.02	0.00	194.02
71610 - Travel Tickets-Local	0.00	1,914.71	0.00	1,914.71
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	1,586.73	0.00	1,586.73
72105 - Svc Co-Construction & Engineer	0.00	0.00	0.00	0.00
72220 - Furniture	0.00	0.00	0.00	0.00
72415 - Courier Charges	0.00	0.00	0.00	0.00
72420 - Land Telephone Charges	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	0.00	0.00	0.00
72605 - Grants to Instit & other Benef	0.00	10,357.67	0.00	10,357.67
72625 - Capital Grants - Financial Ser	0.00	0.00	0.00	0.00
72715 - Hospitality Catering	0.00	- 120.42	0.00	- 120.42
72815 - Inform Technology Supplies	0.00	0.00	0.00	0.00
73120 - Utilities	0.00	0.00	0.00	0.00
73125 - Common Services-Premises	0.00	120.42	0.00	120.42
73406 - Maintenance of Equipment	0.00	0.00	0.00	0.00
73410 - Maint, Oper of Transport Equip	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	2,216.08	0.00	2,216.08
75705 - Learning costs	0.00	9,851.70	0.00	9,851.70
75706 - Learning - ticket costs	0.00	487.89	0.00	487.89
76125 - Realized Loss	0.00	34.85	0.00	34.85
76135 - Realized Gain	0.00	- 273.64	0.00	- 273.64
Total for Fund 30000	0.00	32,610.79	0.00	32,610.79



Project Id : 00076307 Alianzas Territoriales para la	Period :	Jan-Dec (2015)		
Output # : 00087774 Gobernabilidad y DDHH	Impl. Partner :	99999 UNDP		
	Location :	Colombia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Fund : 52600 (TR RBLAAC INTEGRATED DEV.)

71405 - Service Contracts-Individuals	0.00	31,161.47	0.00	31,161.47
71410 - MAIP Premium SC	0.00	33.25	0.00	33.25
71415 - Contribution to Security SC	0.00	374.00	0.00	374.00
71635 - Travel - Other	0.00	520.70	0.00	520.70
72605 - Grants to Instit & other Benef	0.00	30,494.49	0.00	30,494.49
72615 - Micro Capital Grants-Other	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	1,229.44	0.00	1,229.44
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	- 19.13	0.00	- 19.13
Total for Fund 52600	0.00	63,794.22	0.00	63,794.22
Total for Activity ACTIVITY5	0.00	96,473.49	0.00	96,473.49

Activity : ACTIVITY6 (6.Políticas públicas de género)

Fund : 04160 (TRAC 3 CONF PREV AND RECOVERY)

71305 - Local Consult.-Sht Term-Tech	0.00	3,513.96	0.00	3,513.96
Total for Fund 04160	0.00	3,513.96	0.00	3,513.96

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	110,884.67	0.00	110,884.67
71620 - Daily Subsistence Allow-Local	0.00	2,173.37	0.00	2,173.37
71635 - Travel - Other	0.00	204.00	0.00	204.00
72105 - Svc Co-Construction & Engineer	0.00	1,434.52	0.00	1,434.52
72311 - Fuel, petroleum and other oils	0.00	9.63	0.00	9.63
72615 - Micro Capital Grants-Other	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	9,881.13	0.00	9,881.13
75705 - Learning costs	0.00	8,807.96	0.00	8,807.96
76110 - Foreign Exch Translation Loss	0.00	3.48	0.00	3.48
76125 - Realized Loss	0.00	0.01	0.00	0.01
Total for Fund 30000	0.00	133,398.77	0.00	133,398.77

Fund : 30071 (Programme Cost Sharing GOV1)

71305 - Local Consult.-Sht Term-Tech	0.00	17,080.52	0.00	17,080.52
71620 - Daily Subsistence Allow-Local	0.00	308.42	0.00	308.42
72105 - Svc Co-Construction & Engineer	0.00	2,462.74	0.00	2,462.74
72505 - Stationery & other Office Supp	0.00	487.55	0.00	487.55
74210 - Printing and Publications	0.00	7,674.65	0.00	7,674.65
75105 - Facilities & Admin - Implement	0.00	1,691.85	0.00	1,691.85
75705 - Learning costs	0.00	5,823.24	0.00	5,823.24
76135 - Realized Gain	0.00	- 290.07	0.00	- 290.07
Total for Fund 30071	0.00	35,238.90	0.00	35,238.90




Project Id : 00076307 Alianzas Territoriales para la	Period :	Jan-Dec (2015)		
Output # : 00087774 Gobernabilidad y DDHH	Impl. Partner :	99999 UNDP		
	Location :	Colombia.		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Fund : 52600 (TR RBLAAC INTEGRATED DEV.)

75705 - Learning costs	0.00	3,190.91	0.00	3,190.91
Total for Fund 52600	0.00	3,190.91	0.00	3,190.91
Total for Activity ACTIVITY6	0.00	175,342.54	0.00	175,342.54
Total for Output : 00087774	0.00	2,693,789.82	0.00	2,693,789.82

Project Total :	0.00	2,693,789.82	0.00	2,693,789.82
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Mark Henderson
Partner
Moore Stephens LLP
12/08/2016

MOORE STEPHENS

Signed By : _____ Date : _____

Signed By :  _____ Date : 10 AGO. 2016

Arnaud Peral, Representante Residente a.i.



Selection Criteria :

Business Unit : COL10
Period : Jan-Dec (2015)
Selected Project Id : 00076307
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00087774

Project Id : ALL	Period : Jan-Dec (2015)
Output # : ALL	Impl. Partner :
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
49203 - Colombia - Crisis Prev & Rcvry	0.00	1,724,306.81	0.00	1,724,306.81
49204 - Colombia - Dem. Governance	0.00	351,443.51	0.00	351,443.51
49208 - Colombia - Poverty Reduction	0.00	223,626.00	0.00	223,626.00
49210 - Colombia - Finance	0.00	1,167.09	0.00	1,167.09
49221 - Colombia - Nariño	0.00	208,254.30	0.00	208,254.30
49222 - Colombia - Meta	0.00	94,922.96	0.00	94,922.96
49223 - Colombia - Oriente Antioqueño	0.00	58,263.48	0.00	58,263.48
49224 - Colombia - Huila	0.00	5,068.18	0.00	5,068.18
49225 - Colombia - Cesar	0.00	404.62	0.00	404.62
49226 - Colombia - Montes	0.00	26,332.87	0.00	26,332.87



Funds Utilization

Selection Criteria :

Business Unit : COL10
Period : Jan-Dec (2015)
Selected Project Id : 00076307
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00087774

Project/Award: 00076307 Alianzas Territoriales para la

Period : As Of Dec31,2015

Output #	00087774	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			4,883.53
Inventory			0.00
Prepayments			0.00
Commitments			314,583.67

Annex 2: Statement of Assets and Equipment

PNUD Colombia
Statement on Fixed Assets as of the 31st December 2015

Project ID 76307 (output 87774) - Gobernabilidad y DDHH

Se han fortalecido las capacidades institucionales y de la sociedad civil para responder y a los desafíos de la construcción de paz, la promoción y protección de los DDHH, la reconciliación nacional y la gobernabilidad democrática.

Business Unit: All Country: Category: In Service Project Type: All Amount >= 1500 As of Date: 12/31/2015
Operating Unit: COL Department: 49210 Impl Agency: 1981 Donor: All Fund Code: All Project: 87774 Profile ID:

Business unit	Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund code
COL10	COL	1068	ITC2	A Desktop computers	000000001068	D25GT03CDHJQ		COLBO14232	3/6/2012	3/6/2012	3,009.10	1,384.97	1	49203	001981	10216	0008777	30000
COL10	COL	1099	ITC2	Laptop DELL	000000001099	54WZDS1		COLBO1207	7/18/2012	7/18/2012	1,665.94	874.64	1	49203	001981	10216	0008777	30000
COL10	COL	1101	ITC2	A Desktop computers	000000001101	BTHZDS1		COLBO59119	7/18/2012	7/18/2012	1,665.94	874.64	1	49203	001981	10216	0008777	30000
COL10	COL	1102	ITC2	A Desktop computers	000000001102	4MY0FS1		COLBO14314	7/18/2012	7/18/2012	1,665.94	874.64	1	49203	001981	10216	0008777	30000
COL10	COL	1104	ITC2	A Desktop computers	000000001104	5MY0FS1		COLBO59119	7/18/2012	7/18/2012	1,665.94	874.64	1	49203	001981	10216	0008777	30000
Total												4,883.53						

Signature

Olga González, Asesora de Análisis

Date

2 - AGO. 2016

2 - AGO. 2016

Signature

Alessandro Preti, Coordinador Área de Paz

Date

Signature

Marcela Rodríguez, Gerente de Operaciones

Date

2 - AGO. 2016

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.