

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



*Empowered lives.
Resilient nations.*

AUDIT

OF

UNDP PERU

**STRENGTHENING OF THE NATIONAL SCHOOL FEEDING PROGRAMME QALI WARMA
MIDIS TO IMPROVE FOOD ASSISTANCE FOR GIRLS AND BOYS OF PUBLIC EDUCATIONAL
INSTITUTIONS OF THE COUNTRY**
(Directly Implemented Project No. 96804, Output No. 100712)

Report No.1965

Issue Date: 27 June 2018

**Report on the Audit of UNDP Peru
Strengthening of the National School Feeding Programme Qali Warma MIDIS
(Project No. 96804, Output No. 100712)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 11 to 15 June 2018, conducted an audit of Strengthening of the National School Feeding Programme Qali Warma MIDIS, Project No. 96804, Output No. 100712 (the Project), which is directly implemented and managed by the UNDP Country Office in Peru (the Office). The last audit of the Project was conducted by OAI through Moore Stephens LLP in 2017, and covered project expenses from 1 January to 31 December 2016.

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 expenses for the period from 1 January to 31 December 2017, and the accompanying Funds Utilization statement¹ as of 31 December 2017. 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) or expenses of other United Nations agencies. The audit did not cover the Statement of Assets, as no assets were purchased by the Project. 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 Expenses*	
Amount (in \$ '000)	Opinion
6,771	Unqualified

*Expenses recorded in the Combined Delivery Report were \$6,872,913. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country \$102,282.

¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) undepreciated 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 audit did not result in any recommendations.

A handwritten signature in blue ink is enclosed in a rectangular box. The signature is stylized and appears to read 'Helge S. Osttveiten'.

Helge S. Osttveiten
Director
Office of Audit and Investigations