

**UNITED NATIONS DEVELOPMENT PROGRAMME**  
**Office of Audit and Investigations**



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UNDP COLOMBIA**

**MANOS A LA OBRA FASE I**

**(Directly Implemented Project No. 84305, Output Nos. 103060; 103143; 106952)**

**Report No. 1994**

**Issue Date: 27 August 2018**

**Report on the Audit of UNDP Colombia**  
**Manos a la Obra Fase I (Project No. 84305, Output Nos. 103060; 103143; 106952)**  
**Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 25 to 29 June 2018, conducted an audit of Manos a la Obra Fase I (Project No. 84305, Output Nos. 103060, 103143 and 106952) (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 expenses for the period from 1 January to 31 December 2017 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2017 as well as Statement of Assets as of 31 December 2017. 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(s) submitted by the audit firm, the results are summarized in the table below:

Project Expenses		Project Assets	
Amount (in \$)	Opinion	Amount (in \$)	Opinion
1,789,477	Unmodified	6,776	Unmodified

The audit did not result in any recommendations.

**Management comments and action plan**

Comments and/or additional information provided have been incorporated into the report, where appropriate.



Helge S. Osttveiten  
Director  
Office of Audit and Investigations

<sup>1</sup> 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.

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

AUDIT REPORT

Final

FINANCIAL AUDIT OF THE UNDP DIRECTLY IMPLEMENTED (DIM) PROJECT

Manos a la Obra

Output names:	103060 Implementación Proyectos 103143 Estrategia Implementada 106952 Desarrollo Obra Villarica
UNDP Country Office:	Colombia
Atlas Project ID:	84305
Atlas Output IDs:	103060, 103143, 106952
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January to 31 December 2017

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## EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of "Manos a la Obra" (Project ID 84305 and Output IDs 103060, 103143, 106952) (the project), directly implemented by UNDP Colombia ('the Office') for the year ended 31 December 2017. 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:

<b>Project Financial Position</b>	Unmodified
<b>Statement of Fixed Assets</b>	Unmodified
<b>Statement of Cash Position</b>	Not applicable

As a result of our audit, we have not raised any audit findings.

The project was not audited in the prior year.



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

24 August 2018

**MOORE STEPHENS**

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## THE AUDIT ENGAGEMENT

### Audit Objectives and Scope

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2017 in the Combined Delivery Report (CDR), the Funds Utilization statement as at 31 December 2017 and the accounts receivable and accounts payable as at 31 December 2017 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, at net book value, presents fairly the balance of depreciated assets of the UNDP project as at 31 December 2017. This statement must include all assets available as at 31 December 2017 and not only those purchased in a given period.

Where a DIM project does not have any assets or equipment, it is not necessary to express such an opinion.

- Expressing an opinion on whether the Statement of Cash Position held by the project presents fairly the cash and bank balance of the UNDP project as at 31 December 2017.

In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.

The financial audit was conducted in accordance with International Standards of Auditing (ISA), the 700 series. As applicable, the audit report provides the progress made in implementing the recommendations raised in the previous year's audit report.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January and 31 December 2017. 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 – Manos a la Obra

#### Project Financial Position

#### To the Director of the Office and Audit and Investigations, United Nations Development Programme

We have audited the financial position of the UNDP project, 'Manos a la Obra' project ID 84305, output IDs 103060, 103143, 106952 for the period 1 January to 31 December 2017 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization statement ("the statement"); and (c) the project-related accounts receivable and accounts payable.

The CDR expenditure totalling \$ 1,789,477.40 is comprised of expenditure directly incurred by the UNDP Office in Colombia. Our audit covered the full expenditure amount of \$ 1,789,477.40.

#### **Unmodified opinion**

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of \$ 1,789,477.40 directly incurred by the UNDP Office in Colombia and charged to the project for the period 1 January to 31 December 2017 in accordance with UNDP accounting policies and 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.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities' section of this report.

We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants. We have fulfilled our other ethical responsibilities in accordance with these requirements, and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Management responsibilities**

Management is responsible for the preparation of the CDR and the Funds Utilization statement of the project and for such internal control as management determines is necessary to enable the preparation of a CDR and Funds Utilization statement that are free from material misstatement, whether due to fraud or error.

### Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilization statement are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the CDR and the Funds Utilization statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

24 August 2018

**MOORE STEPHENS**

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## Independent Auditor's Report to UNDP –Manos a la Obra

### Statement of Fixed Assets

#### To the Director of the Office and Audit and Investigations, United Nations Development Programme

We have audited the accompanying Statement of Fixed Assets of the UNDP project, 'Manos a la Obra' project ID 84305, output IDs 103060, 103143, 106952 as at 31 December 2017.

#### **Unmodified Opinion**

In our opinion, the attached Statement of Fixed Assets presents fairly, in all material respects, the assets status of the UNDP project "Manos a la Obra" amounting to \$ 6,775.31 as at 31 December 2017 in accordance with UNDP accounting policies.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those provisions and standards are further described in the Auditor's responsibilities section of this report.

We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Management responsibilities**

Management is responsible for the preparation of the Statement of Fixed Assets of the project, and for such internal control as management determines is necessary to enable the preparation of a Statement of Fixed Assets that is free from material misstatement, whether due to fraud or error.

#### **Auditor's responsibilities**

Our objectives are to obtain reasonable assurance about whether the Statement of Fixed Assets is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement of Fixed Assets.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement of Fixed Assets, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

24 August 2018

**MOORE STEPHENS**

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## Independent Auditor's Report to UNDP - Manos a la Obra

### Statement of Cash Position

To the Director of the Office and Audit and Investigations, United Nations Development Programme

The UNDP project "Manos a la Obra" project ID 84305, output IDs 103060, 103143, 106952 did not have a dedicated bank account for the DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.

**Annexes**

**Annex 1: Combined Delivery Report**



**Selection Criteria :**

Business Unit : COL10  
Period : Jan-Dec (2017)  
Selected Project Id : 00084305  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project Id : 00084305 Manos a la obra	Period : Jan-Dec (2017)		
Output # : 00103060 Implementacion Proyectos	Impl. Partner : 99999 UNDP		
	Location :		
Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ()

Fund : 30000 (PROGRAMME COST SHARING)

75105 - Facilities & Admin - Implement	0.00	20.60	0.00	20.60
77630 - Dep Exp Owned - ITC	0.00	294.56	0.00	294.56
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>315.16</b>	<b>0.00</b>	<b>315.16</b>
<b>Total for Activity</b>	<b>0.00</b>	<b>315.16</b>	<b>0.00</b>	<b>315.16</b>

Activity : ACTIVITY1 (1.MANO DE OBRA)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	0.00	3,304.00	0.00	3,304.00
71620 - Daily Subsistence Allow-Local	0.00	131.47	0.00	131.47
71635 - Travel - Other	0.00	22.26	0.00	22.26
72315 - Food & Textile Products	0.00	1,159.11	0.00	1,159.11
72399 - Other Materials and Goods	0.00	4,131.89	0.00	4,131.89
72505 - Stationery & other Office Supp	0.00	84.88	0.00	84.88
73125 - Common Services-Premises	0.00	3,913.65	0.00	3,913.65
74710 - Land Transport	0.00	899.21	0.00	899.21
75105 - Facilities & Admin - Implement	0.00	1,224.62	0.00	1,224.62
75705 - Learning costs	0.00	3,848.08	0.00	3,848.08
76125 - Realized Loss	0.00	21.27	0.00	21.27
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>18,740.44</b>	<b>0.00</b>	<b>18,740.44</b>
<b>Total for Activity ACTIVITY1</b>	<b>0.00</b>	<b>18,740.44</b>	<b>0.00</b>	<b>18,740.44</b>

Activity : ACTIVITY2 (2.COMPRA MATERIALES)

Fund : 30000 (PROGRAMME COST SHARING)

71610 - Travel Tickets-Local	0.00	813.85	0.00	813.85
71620 - Daily Subsistence Allow-Local	0.00	338.55	0.00	338.55
71635 - Travel - Other	0.00	1,110.23	0.00	1,110.23
72315 - Food & Textile Products	0.00	9,018.49	0.00	9,018.49
72399 - Other Materials and Goods	0.00	11,056.21	0.00	11,056.21
72405 - Acquisition of Communic Equip	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	0.00	59.67	0.00	59.67
72505 - Stationery & other Office Supp	0.00	1,387.26	0.00	1,387.26
72605 - Grants to Instit & other Benef	0.00	1,446,065.38	0.00	1,446,065.38



**Combined Delivery Report by Activity**

**UN**  
**DP** UN Development Programme  
Report ID: unglcdrb

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Run Time: 14-02-2018 17:02:30

<b>Project Id :</b> 00084305 Manos a la obra	<b>Period :</b> Jan-Dec (2017)
<b>Output # :</b> 00103060 Implementacion Proyectos	<b>Impl. Partner :</b> 99999 UNDP
	<b>Location :</b>

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72815 - Inform Technology Supplies	0.00	3,921.59	0.00	3,921.59
73125 - Common Services-Premises	0.00	9,234.35	0.00	9,234.35
73310 - Maint & Licencing of Software	0.00	1,347.22	0.00	1,347.22
74210 - Printing and Publications	0.00	2,415.31	0.00	2,415.31
74525 - Sundry	0.00	399.59	0.00	399.59
74710 - Land Transport	0.00	961.14	0.00	961.14
75105 - Facilities & Admin - Implement	0.00	104,169.03	0.00	104,169.03
76125 - Realized Loss	0.00	306.02	0.00	306.02
76135 - Realized Gain	0.00	- 208.29	0.00	- 208.29
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>1,592,395.60</b>	<b>0.00</b>	<b>1,592,395.60</b>
<b>Total for Activity ACTIVITY2</b>	<b>0.00</b>	<b>1,592,395.60</b>	<b>0.00</b>	<b>1,592,395.60</b>

**Activity : ACTIVITY3 (3.INTERVENTORIA OBRAS)**

**Fund : 30000 (PROGRAMME COST SHARING)**

71305 - Local Consult -Sht Term-Tech	0.00	1,941.59	0.00	1,941.59
71405 - Service Contracts-Individuals	0.00	59,486.43	0.00	59,486.43
71410 - MAIP Premium SC	0.00	121.94	0.00	121.94
71415 - Contribution to Security SC	0.00	2,077.44	0.00	2,077.44
71610 - Travel Tickets-Local	0.00	435.33	0.00	435.33
71635 - Travel - Other	0.00	0.00	0.00	0.00
72130 - Svc Co-Transportation Services	0.00	259.91	0.00	259.91
73125 - Common Services-Premises	0.00	41,457.52	0.00	41,457.52
75105 - Facilities & Admin - Implement	0.00	7,404.61	0.00	7,404.61
76125 - Realized Loss	0.00	106.79	0.00	106.79
76135 - Realized Gain	0.00	- 4.44	0.00	- 4.44
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>113,287.12</b>	<b>0.00</b>	<b>113,287.12</b>
<b>Total for Activity ACTIVITY3</b>	<b>0.00</b>	<b>113,287.12</b>	<b>0.00</b>	<b>113,287.12</b>

**Activity : ACTIVITY4 (4.MEDICION RESULTADOS)**

**Fund : 30000 (PROGRAMME COST SHARING)**

71635 - Travel - Other	0.00	815.49	0.00	815.49
74205 - Audio Visual Productions	0.00	5,764.75	0.00	5,764.75
75105 - Facilities & Admin - Implement	0.00	460.61	0.00	460.61
76125 - Realized Loss	0.00	1.39	0.00	1.39
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>7,042.24</b>	<b>0.00</b>	<b>7,042.24</b>
<b>Total for Activity ACTIVITY4</b>	<b>0.00</b>	<b>7,042.24</b>	<b>0.00</b>	<b>7,042.24</b>

Combined Delivery Report by Activity



<b>Project Id : 00084305 Manos a la obra</b>	<b>Period :</b>	<b>Jan-Dec (2017)</b>		
<b>Output # : 00103060 Implementacion Proyectos</b>	<b>Impl. Partner :</b>	<b>99999 UNDP</b>		
	<b>Location :</b>			
	<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>	<b>Total Exp</b>

Total for Output : 00103060	0.00	1,731,780.56	0.00	1,731,780.56
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<b>Output # : 00103143 Estrategia Implementada</b>	<b>Impl. Partner :</b>	<b>99999 UNDP</b>		
	<b>Location :</b>			

Activity : ACTIVITY1 (1.CARACTERIZACION TERRITORIO)

Fund : 30000 (PROGRAMME COST SHARING)

71605 - Travel Tickets-International	0.00	1,296.18	0.00	1,296.18
71610 - Travel Tickets-Local	0.00	2,547.53	0.00	2,547.53
71615 - Daily Subsistence Allow-Intl	0.00	1,230.00	0.00	1,230.00
71620 - Daily Subsistence Allow-Local	0.00	253.16	0.00	253.16
71635 - Travel - Other	0.00	236.55	0.00	236.55
72175 - Svc Co-Urban, Rural & Regional	0.00	23,358.56	0.00	23,358.56
75105 - Facilities & Admin - Implement	0.00	2,024.53	0.00	2,024.53

Total for Fund 30000	0.00	30,946.51	0.00	30,946.51
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Total for Activity ACTIVITY1	0.00	30,946.51	0.00	30,946.51
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Activity : ACTIVITY2 (2.FORTALECIMIENTO ORGANIZATIVO)

Fund : 30000 (PROGRAMME COST SHARING)

72605 - Grants to Instit & other Benef	0.00	6,036.76	0.00	6,036.76
75105 - Facilities & Admin - Implement	0.00	422.58	0.00	422.58
76125 - Realized Loss	0.00	1.56	0.00	1.56

Total for Fund 30000	0.00	6,460.90	0.00	6,460.90
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Total for Activity ACTIVITY2	0.00	6,460.90	0.00	6,460.90
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Total for Output : 00103143	0.00	37,407.41	0.00	37,407.41
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<b>Output # : 00106952 Desarrollo Obra Villarica</b>	<b>Impl. Partner :</b>	<b>99999 UNDP</b>		
	<b>Location :</b>			

Activity : ACTIVITY2 (2.DESARROLLO OBRA CIVIL)

Fund : 30000 (PROGRAMME COST SHARING)

72605 - Grants to Instit & other Benef	0.00	18,786.51	0.00	18,786.51
75105 - Facilities & Admin - Implement	0.00	1,502.92	0.00	1,502.92

Total for Fund 30000	0.00	20,289.43	0.00	20,289.43
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Combined Delivery Report by Activity

UN Development Programme  
Report ID: unglcdrb

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Run Time: 14-02-2018 17:02:30

Project Id : 00084305 Manos a la obra	Period :	Jan-Dec (2017)
Output # : 00106952 Desarrollo Obra Villarica	Impl. Partner :	99999 UNDP
	Location :	

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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Total for Activity ACTIVITY2	0.00	20,289.43	0.00	20,289.43
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Total for Output : 00106952	0.00	20,289.43	0.00	20,289.43
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<b>Project Total :</b>	<b>0.00</b>	<b>1,789,477.40</b>	<b>0.00</b>	<b>1,789,477.40</b>
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Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

24 August 2018

**MOORE STEPHENS**

Signed By : Date : 06/03/2018  
Lina Arbelaez Gerente área de Reducción de la Pobreza y la Inequidad

Signed By : Date : 06/03/2018  
Inka Matilla Directora de País Adjunta





Combined Delivery Report by Activity



**UNDP** UN Development Programme  
Report ID: ungidrb

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Run Time: 14-02-2018 17:02:33

Selection Criteria :

Business Unit : COL10  
Period : Jan-Dec (2017)  
Selected Project Id : 00084305  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project Id : ALL	Period : Jan-Dec (2017)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
49203 - Colombia - Crisis Prev & Rcvry	0.00	54.63	0.00	54.63
49208 - Colombia - Poverty Reduction	0.00	1,782,626.53	0.00	1,782,626.53
49210 - Colombia - Finance	0.00	6,796.24	0.00	6,796.24



**Funds Utilization**

Selection Criteria :

Business Unit : COL10  
Period : Jan-Dec (2017)  
Selected Project Id : 00084305  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project/Award: 00084305 Manos a la obra Period : As Of Dec31,2017


Output #	00103060	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			6,775.31
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			10,264.66

**Annex 2: Statement of Fixed Assets**

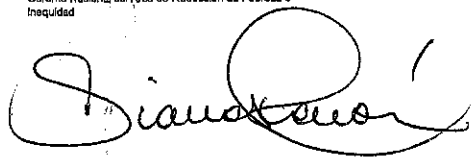
DECLARACION DE INVENTARIO DE BIENES Y EQUIPOS (>USD 1.500 unitario)  
AL 31 DE DICIEMBRE DE 2017

PNUD	
Proyecto COL84305 Manos a la Obra Para la Paz	
Proyecto ID:	00084305
Output ID:	103040, 103141, 108652
Período:	DEL 01 DE ENERO AL 31 DE DICIEMBRE DE 2017

N° Etiqueta	Fecha de compra	DESCRIPCIÓN (MARCA y MODELO)	PROYECT O No.	Fondo	Estado del bien	Asignado a (persona/organismo)	Localización (Coordenadas)	Ubicación	Proveedor / N° Factura	Costo Unitario (COP)	Costo unitario (USD)	Depreciación	N° Serie	Voucher	Comentarios
1577	9/20/2017	Porttil Lenovo ThinkStatuion	84305	30000	buen estado	Carlos Gonzalez	COLBO14127	Cl. 82 #10 62 Bogota	PCS COLOMBIA FACTURA No 21388	5,201,655	1,767.47	1,693.83	PC-0MDK40	453849	
1578	9/20/2017	Porttil Lenovo ThinkStatuion	84305	30000	buen estado	LIZZA Mejia	COLBO14122	Cl. 82 #10 62 Bogota	PCS COLOMBIA FACTURA No 21389	5,201,655	1,767.47	1,693.83	PC-0MDK4A	453849	
1579	9/20/2017	Porttil Lenovo ThinkStatuion	84305	30000	buen estado	Fabio Lopez	COLBO14121	Cl. 82 #10 62 Bogota	PCS COLOMBIA FACTURA No 21390	5,201,655	1,767.47	1,693.83	00AALC	453849	
1580	9/20/2017	Porttil Lenovo ThinkStatuion	84305	30000	buen estado	Diana Cristancho	COLBO14121	Cl. 82 #10 62 Bogota	PCS COLOMBIA FACTURA No 21391	5,201,655	1,767.47	1,693.83	0MAALB	453849	
<b>TOTAL (USD):</b>										<b>20,806,620</b>	<b>7,069.88</b>	<b>6,775.32</b>			

 06/03/2018

[Firma/Aclaración]  
Lina Arbelaez  
Gerente Nacional del Área de Reducción de Pobreza e Inequidad



[Firma/Aclaración] 06/03/2018  
Diana Paola Chacon Poveda  
Coordinadora de proyecto Col84305 Manos a la obra para la paz



[Firma/Aclaración]  
Auctor



Mark Henderson  
Partner

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24 August 2018  
**MOORE STEPHENS**

### Annex 3: Audit finding priority ratings

The following categories of priorities are used:

<b>High (Critical)</b>	Prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP.
<b>Medium (Important)</b>	Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP.
<b>Low</b>	Action is desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the audit team directly with the Office management, either during the exit meeting or through a separate memo subsequent to the fieldwork. <b>Therefore, low priority recommendations are not included in this report.</b>