



AUDIT

OF

UNDP COLOMBIA

**EMPLEABILIDAD Y EMPRENDIMIENTO PARA FAMILIAS RURALES VICTIMAS DEL
CONFLICTO ARMADO**

**(Directly Implemented Project No. 98327,
Output Nos. 101697, 101699, 107454 & 107455)**

Report No. 2128

Issue Date: 15 August 2019

Report on the Audit of UNDP Colombia
Empleabilidad y emprendimiento para familias rurales víctimas del conflicto armado
(Project No. 98327, Output Nos. 101697, 101699, 107454 & 107455)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 3 to 14 June 2019, conducted an audit of *Empleabilidad y emprendimiento para familias rurales víctimas del conflicto armado* (Project No. 98327, Output Nos. 101697, 101699, 107454 & 107455) (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 2018 and the accompanying Funds Utilization statement¹ as of 31 December 2019. 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. The audit did not cover the Statement of Assets as no assets were held 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
5,078	Unmodified

Key recommendations: Total = 2, high priority = 0

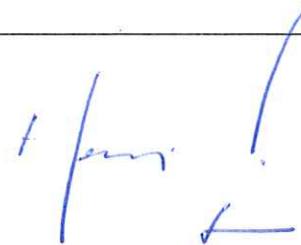
The audit did not result in any high (critical) priority recommendations. There are two medium (important) priority recommendations, which means, "Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP." These recommendations include actions to address insufficient project management monitoring controls, and weaknesses in the monitoring of grants.

The two recommendations aim to ensure the reliability and integrity of financial and operational information.

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.

Management comments and action plan

The Resident Representative accepted both recommendations and is in the process of implementing them.

A handwritten signature in blue ink, appearing to read 'H. Osttveiten', is enclosed within a black rectangular box.

Helge S. Osttveiten
Director
Office of Audit and Investigations



UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

FINAL AUDIT REPORT

Financial audit of the UNDP directly implemented project (DIM)
00098327 outputs 00101697, 00101699, 00107454, 00107455

Colombia

IDENTIFICATION

Project name:	Empleabilidad y emprendimiento para familias rurales víctimas del conflicto armado
Output name:	Consolidación estratégica, Capacidades técnicas, Reparaciones colectivas y Capacidades colectivas
UNDP Country Office:	Colombia
Atlas Project ID:	00098327
Atlas Output ID:	00101697, 00101699, 00107454, 00107455
Auditor:	BDO LLP
Period subject to audit:	1 January to 31 December 2018

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EXECUTIVE SUMMARY

BDO LLP conducted the financial audit of “Empleabilidad y emprendimiento para familias rurales víctimas del conflicto armado” (Project ID 00098327 and Output IDs 00101697, 00101699, 00107454 and 00107455) (the project), directly implemented by UNDP Colombia (the Office) for the year ended 31 December 2018. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

Audit opinions

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

Project Financial Position	Unmodified
Statement of Fixed Assets	Not applicable
Statement of Cash	Not applicable

Management letter summary

As a result of our audit, we have raised two audit findings with no financial impact, as summarised below:

No.	Title	Priority	Net financial impact \$
1	Insufficient project management monitoring controls	Medium	-
2	Weaknesses in the monitoring of grants	Medium	-
Total			-

Prior year audit

The project was not audited in the prior year.



Mark Henderson
Partner

BDO LLP
150 Aldersgate Street
London EC1A 4AB

7 August 2019



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 2018 in the Combined Delivery Report (CDR), the Funds Utilization statement as at 31 December 2018 and the accounts receivable and accounts payable as at 31 December 2018 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 project as at 31 December 2018. This statement must include all assets available as at 31 December 2018 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 held by the project presents fairly the cash and bank balance of the UNDP project as at 31 December 2018.

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 the International Standards on Auditing (ISA), the 700 series.

The scope of the audit relates only to transactions concluded and recorded against the project between 1 January and 31 December 2018.

AUDIT OPINIONS

Independent Auditor's Report to UNDP - Empleabilidad y emprendimiento para familias rurales víctimas del conflicto armado

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 ID 00098327, “Empleabilidad y emprendimiento para familias rurales víctimas del conflicto armado” output IDs 00101697 Consolidación estratégica, 00101699 Capacidades técnicas, 00107454 Reparaciones colectivas and 00107455 Capacidades colectivas, for the period 1 January to 31 December 2018 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 \$ 5,077,966.08, is comprised exclusively of expenditure directly incurred by the Office for an amount of \$ 5,077,966.08. Our audit covered the expenditure directly incurred by the Office of \$ 5,077,966.08.

Unmodified opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of \$ 5,077,966.08 directly incurred by the Office and charged to the project for the period 1 January to 31 December 2018 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

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7 August 2019



Independent Auditor's Report to UNDP - Empleabilidad y emprendimiento para familias rurales víctimas del conflicto armado

Statement of Fixed Assets

We noted that the UNDP project “Empleabilidad y emprendimiento para familias rurales víctimas del conflicto armado” had no assets and accordingly a Statement of Fixed Assets was not produced.

Independent Auditor's Report to UNDP - Empleabilidad y emprendimiento para familias rurales víctimas del conflicto armado

Statement of Cash

We noted that the UNDP project “Empleabilidad y emprendimiento para familias rurales víctimas del conflicto armado” did not have a dedicated bank account for the DIM project activities subject to audit and accordingly a Statement of Cash was not produced.

MANAGEMENT LETTER

The audit findings and recommendations arising from the financial audit of the project are set out in our management letter below:

Finding n°: 1	Title: Insufficient project management monitoring controls
<p>Observation:</p> <p>The UNDP Project and Project Management policy states that:</p> <ol style="list-style-type: none"> 1. Monitoring improves development effectiveness and efficiency by reviewing performance and using evidence to adjust programming for optimal results. Good monitoring starts with good planning and clear identification of what a programme or project will strive to achieve with specified resources. It is a continuous management function that provides decision-makers with regular feedback. Evidence from monitoring also serves as a critical input to evaluation and enables evidence-based reporting. 2. All UNDP programming activities are required to adhere to monitoring standards and policies, for which managers of regional and country programmes and all projects are accountable...” <p>Moreover, section ‘VI. Monitoring and Evaluation’ of the ProDoc for ‘Empleabilidad y emprendimiento para familias rurales víctimas del conflicto armado’ states that it is expected to “collect and analyse information and data about the progress reached in comparison with the performance indicators laid out in the key performance indicators framework”</p> <p>However, we noted that key project control activities, such as budget absorption rate analysis and programme indicators analysis were not documented. The project management team developed an exhaustive Excel tool that presents a complete set of financial project indicators from 2019 onwards. They are reviewed and commented during the team regular meetings although no formal evidence of the qualitative analysis is kept.</p> <p>Regarding the programme indicators, the last version of the project performance indicators framework contained in the Project Document is dated October 2016. The 2018 targets reflected seem obsolete as they are significantly under the results reached over the audited period and different indicators are being measured in the annual report, with no straightforward link with the indicators laid out in the Project Document. Consequently, there is no officially approved framework of the actual project targets in place and the annual narrative report described activities carried out and results achieved without measuring them against expected targets. The latter limits the ability of the office to assess project progress, reduces the basis for efficient decision-making and increases the risk of not achieving programme objectives and deliverables.</p>	
Priority: Medium	
<p>Recommendation:</p> <p>The project management team should develop a Results Framework and Monitoring and Evaluation Plans for the project using the Project Document template monitoring guideline, at project level, defining the key monitoring control activities to be performed.</p> <p>The project management team should also ensure that, on a regular basis, the activities stipulated in the above-mentioned Project Monitoring Framework are being carried out. They should include, at least, the analysis of actual expenditure against budget, and, the programmatic indicators performance analysis, both at a sufficient level of detail.</p> <p>The programmatic indicators framework and their expected results should be reviewed, consolidated at project level and approved. Further amendments would need to be documented to ensure the targets set are clear at any point of the project life span. We also recommend presenting the project annual report with a comparative scheme between the results achieved and the expected targets.</p>	

Management comments:

As explained and evidence during audit exercise, we want to clarify that Project was signed under pervious PRODOC template that doesn't include the requested monitoring guideline template. This was no impediment to perform monitoring activities on regular basis as reflected on PRODOC. We kindly request to review "priority qualification" under the impression that no monitoring activities were carried out.

Project is also aware that improvements could be made following audit recommendation, so we will conduct a substantive project revision in order to reflect the actual monitoring guidelines that includes key monitoring control activities, the analysis of actual expenditure against budget, and the programmatic indicators performance analysis.

This monitoring adjustment will serve as an input for the project annual report that, as stated by the audit firm, shows a lack of comparative scheme between the results achieved and the expected targets. Information will be reviewed and validated with Programme associate and Programme specialist.

Finding n°: 2	Title: Weaknesses in the monitoring of grants
<p>Observation:</p> <p>The paragraph of ‘Reporting’ in the ‘Generalities and obligations of grant agreements’ guideline developed by UNDP Colombia states the objective of “understanding comprehensively and truthfully the information evidenced by the administrative and financial management of the grantees; with the purpose of generating practices of transparency, confidence and strengthen the capacities of the leaders of the organizations in the presentation of management results to their beneficiaries”.</p> <p>Although the audit ascertained that daily grantees’ monitoring activities were handled at territorial level by dedicated project staff, the following weaknesses in the supervision at national level were found:</p> <ul style="list-style-type: none"> • Absence of a manual describing the requirements of the grantees oversight to be carried-out by UNDP; • Absence of grantees annual monitoring visits plan, defined following a risk-based approach; • Financial reports submitted by grantees in Excel format showed errors in formulas which do not allow the review of the grant balance (disbursements received less expenditure reported). Some of them also did not present the Tab that shows the budget absorption rate; • Absence of a tracker of issues and recommendations to grantees. <p>Weaknesses in the grants monitoring process at national level biases the quality of the information being reported to the project and Office senior management for decision making purposes. It may also impact negatively the efficiency of the grantees’ capacity building and consequently the programme achievements.</p>	
Priority: Medium	
<p>Recommendation:</p> <p>The current monitoring arrangements should be revisited by enhancing the following aspects:</p> <ul style="list-style-type: none"> • Each grantee should be risk rated considering criteria such as: the initial capacity assessment rating, red flags raised by the territorial teams and previous visits outcomes; • An annual monitoring visit plan should be elaborated based on the grantees’ risk assigned. It should determine the priorities, frequency and scope of the national team on-site monitoring visits; • Tools and templates should be designed to organize and document the financial and programmatic on-site visits, assuring completeness and consistency between reviews; • All concerns and recommendations to grantees should be logged in a tracker indicating, at least: a priority rating (High, Medium, Low), necessary follow-up actions, a responsible person for its resolution and a due date. The tracker should be updated not less than on a quarterly basis. 	
<p>Management comments:</p> <p>We highly appreciate audit recommendation and comments that will help us to improve grants procedures and monitoring activities. However, it is important to highlight that project is complying with previous Grant chapter on POPP (2018) rules and regulations about implementation and monitoring. We recognized that improvements on template and tools, implement monitoring trackers with levels and updated on quarterly basis, among others mentioned by audit firm were necessary, but there should be an organizational change on this matter to standardized procedures for all CO on grants monitoring management. The new Grant guidelines (2019) addressed must of the audit recommendations, but some of them (like the final two) must be considered at organizational level as explained before.</p>	

Auditors' response:

We consulted with OAI and agreed that, notwithstanding that UNDP's rules and guidelines are not fully prescriptive, the Office should ensure that basic controls as those recommended should be put in place by the Office and duly documented in the project document to ensure that more stringent controls over grantees' assessment as well as monitoring, evaluation and reporting of activities is carried out in a systematic way.



Mark Henderson
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7 August 2019



Annexes

Annex 1: Combined Delivery Report



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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Selection Criteria :

Business Unit : COL10
Period : Jan-Dec (2018)
Selected Project Id : 00098327
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00098327 EMPLEABILIDAD VICTIMAS RURALES	Period : Jan-Dec (2018)
Output # : 00101697 CONSOLIDACION ESTRATEGIA	Impl. Partner : 99999 UNDP
	Location : Colombia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : ACTIVITY1 (1.DISEÑO NEGOCIOS INCLUSIVOS)				
Fund : 30071 (Programme Cost Sharing GOV1)				
71610 - Travel Tickets-Local	0.00	1,751.38	0.00	1,751.38
71620 - Daily Subsistence Allow-Local	0.00	1,588.51	0.00	1,588.51
71635 - Travel - Other	0.00	195.72	0.00	195.72
72605 - Grants to Instit & other Benef	0.00	346,267.32	0.00	346,267.32
75105 - Facilities & Admin - Implement	0.00	17,490.15	0.00	17,490.15
76125 - Realized Loss	0.00	7.46	0.00	7.46
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30071	0.00	367,300.54	0.00	367,300.54
Total for Activity ACTIVITY1	0.00	367,300.54	0.00	367,300.54
Activity : ACTIVITY2 (2.VINCULACION NUEVAS FAMILIAS)				
Fund : 30071 (Programme Cost Sharing GOV1)				
71620 - Daily Subsistence Allow-Local	0.00	35.35	0.00	35.35
72605 - Grants to Instit & other Benef	0.00	285,233.14	0.00	285,233.14
75105 - Facilities & Admin - Implement	0.00	14,263.41	0.00	14,263.41
Total for Fund 30071	0.00	299,531.90	0.00	299,531.90
Total for Activity ACTIVITY2	0.00	299,531.90	0.00	299,531.90
Activity : ACTIVITY3 (3.ESTRATEGIA)				
Fund : 30071 (Programme Cost Sharing GOV1)				
61105 - Salaries - NP Staff	0.00	31,534.91	0.00	31,534.91
62110 - Contrib Joint Staff Pension-NP	0.00	6,388.02	0.00	6,388.02
62115 - Contrib to Med.SocIns-NP Staff	0.00	977.56	0.00	977.56
62140 - Annual Leave Expense - NO	0.00	244.53	0.00	244.53
63530 - Contribution to EOS Benefits	0.00	1,182.55	0.00	1,182.55
63535 - Contribution to Security	0.00	1,340.23	0.00	1,340.23
63540 - Contribution to Training	0.00	126.14	0.00	126.14
63545 - Contribution to ICT	0.00	473.01	0.00	473.01
63550 - Contributions to MAIP	0.00	31.53	0.00	31.53
63555 - Contribution to UN JFA	0.00	1,024.89	0.00	1,024.89
63560 - Contributions to Appendix D	0.00	78.85	0.00	78.85
64110 - Separations - NP Staff	0.00	630.70	0.00	630.70



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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Project Id : 00098327 EMPLEABILIDAD VICTIMAS RURALES	Period : Jan-Dec (2018)
Output # : 00101697 CONSOLIDACION ESTRATEGIA	Impl. Partner : 99999 UNDP
	Location : Colombia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
65115 - Contributions to ASHI Reserve	0.00	3,058.89	0.00	3,058.89
65135 - Payroll Mgt Cost Recovery ATLA	0.00	179.28	0.00	179.28
72605 - Grants to Instit & other Benef	0.00	25,369.29	0.00	25,369.29
75105 - Facilities & Admin - Implement	0.00	3,632.03	0.00	3,632.03
76125 - Realized Loss	0.00	490.73	0.00	490.73
Total for Fund 30071	0.00	76,763.14	0.00	76,763.14
Total for Activity ACTIVITY3	0.00	76,763.14	0.00	76,763.14
Activity : ACTIVITY4 (4.CONOLIDACION NEGOCIOS)				
Fund : 30071 (Programme Cost Sharing GOV1)				
71610 - Travel Tickets-Local	0.00	180.63	0.00	180.63
71620 - Daily Subsistence Allow-Local	0.00	87.15	0.00	87.15
71635 - Travel - Other	0.00	15.45	0.00	15.45
72105 - Svc Co-Construction & Engineer	0.00	8,807.17	0.00	8,807.17
72605 - Grants to Instit & other Benef	0.00	876,317.34	0.00	876,317.34
75105 - Facilities & Admin - Implement	0.00	44,270.40	0.00	44,270.40
76135 - Realized Gain	0.00	- 0.04	0.00	- 0.04
Total for Fund 30071	0.00	929,678.10	0.00	929,678.10
Total for Activity ACTIVITY4	0.00	929,678.10	0.00	929,678.10
Activity : ACTIVITY5 (5.CAPACIDADES FAMILIAS RURAL)				
Fund : 30071 (Programme Cost Sharing GOV1)				
72605 - Grants to Instit & other Benef	0.00	98,273.94	0.00	98,273.94
75105 - Facilities & Admin - Implement	0.00	4,913.70	0.00	4,913.70
Total for Fund 30071	0.00	103,187.64	0.00	103,187.64
Total for Activity ACTIVITY5	0.00	103,187.64	0.00	103,187.64
Total for Output : 00101697	0.00	1,776,461.32	0.00	1,776,461.32

Output # : 00101699 CAPACIDADES TECNICAS	Impl. Partner : 99999 UNDP
	Location : Colombia

Activity : ACTIVITY1 (1.PROCESO SEGUIMIENTO)

Fund : 30071 (Programme Cost Sharing GOV1)



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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Project Id : 00098327 EMPLEABILIDAD VICTIMAS RURALES		Period : Jan-Dec (2018)		
Output # : 00101699 CAPACIDADES TECNICAS		Impl. Partner : 99999 UNDP Location : Colombia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71405 - Service Contracts-Individuals	0.00	241,250.02	0.00	241,250.02
71410 - MAIP Premium SC	0.00	204.05	0.00	204.05
71415 - Contribution to Security SC	0.00	8,677.48	0.00	8,677.48
71610 - Travel Tickets-Local	0.00	10,481.42	0.00	10,481.42
71620 - Daily Subsistence Allow-Local	0.00	15,435.59	0.00	15,435.59
71635 - Travel - Other	0.00	12,945.24	0.00	12,945.24
72120 - Svc Co-Trade and Business Serv	0.00	596.95	0.00	596.95
72440 - Connectivity Charges	0.00	8,088.00	0.00	8,088.00
72505 - Stationery & other Office Supp	0.00	741.72	0.00	741.72
72605 - Grants to Instit & other Benef	0.00	17,432.45	0.00	17,432.45
73125 - Common Services-Premises	0.00	5,925.89	0.00	5,925.89
75105 - Facilities & Admin - Implement	0.00	16,097.20	0.00	16,097.20
76125 - Realized Loss	0.00	101.52	0.00	101.52
76135 - Realized Gain	0.00	- 85.38	0.00	- 85.38
77360 - Med Exams(incl Pre-empl)-TA	0.00	165.04	0.00	165.04
Total for Fund 30071	0.00	338,057.19	0.00	338,057.19
Total for Activity ACTIVITY1	0.00	338,057.19	0.00	338,057.19
Activity : ACTIVITY2 (2.RUTA METODOLOGICA)				
Fund : 30071 (Programme Cost Sharing GOV1)				
71405 - Service Contracts-Individuals	0.00	8,719.66	0.00	8,719.66
71410 - MAIP Premium SC	0.00	7.67	0.00	7.67
71415 - Contribution to Security SC	0.00	326.16	0.00	326.16
71610 - Travel Tickets-Local	0.00	181.63	0.00	181.63
71620 - Daily Subsistence Allow-Local	0.00	160.61	0.00	160.61
72605 - Grants to Instit & other Benef	0.00	75,679.85	0.00	75,679.85
74210 - Printing and Publications	0.00	2,620.46	0.00	2,620.46
75105 - Facilities & Admin - Implement	0.00	4,384.81	0.00	4,384.81
76135 - Realized Gain	0.00	- 3.79	0.00	- 3.79
Total for Fund 30071	0.00	92,077.06	0.00	92,077.06
Total for Activity ACTIVITY2	0.00	92,077.06	0.00	92,077.06
Activity : ACTIVITY3 (3.TRANSFERENCIA METODOLOGIA)				
Fund : 30071 (Programme Cost Sharing GOV1)				
72505 - Stationery & other Office Supp	0.00	880.71	0.00	880.71
75105 - Facilities & Admin - Implement	0.00	44.04	0.00	44.04
76110 - Foreign Exch Translation Loss	0.00	15.21	0.00	15.21
Total for Fund 30071	0.00	939.96	0.00	939.96
Total for Activity ACTIVITY3	0.00	939.96	0.00	939.96



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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Project Id : 00098327 EMPLEABILIDAD VICTIMAS RURALES	Period : Jan-Dec (2018)
Output # : 00101699 CAPACIDADES TECNICAS	Impl. Partner : 99999 UNDP
	Location : Colombia

Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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Activity : ACTIVITY4 (4.DIVULGACION METODOLOGIA)

Fund : 30071 (Programme Cost Sharing GOV1)

61105 - Salaries - NP Staff	0.00	7,889.03	0.00	7,889.03
62110 - Contrib Joint Staff Pension-NP	0.00	1,598.07	0.00	1,598.07
62115 - Contrib to Med,SocIns-NP Staff	0.00	244.56	0.00	244.56
62140 - Annual Leave Expense - NO	0.00	906.78	0.00	906.78
63530 - Contribution to EOS Benefits	0.00	295.84	0.00	295.84
63535 - Contribution to Security	0.00	335.29	0.00	335.29
63540 - Contribution to Training	0.00	31.56	0.00	31.56
63545 - Contribution to ICT	0.00	118.33	0.00	118.33
63550 - Contributions to MAIP	0.00	7.88	0.00	7.88
63555 - Contribution to UN JFA	0.00	256.40	0.00	256.40
63560 - Contributions to Appendix D	0.00	19.73	0.00	19.73
64110 - Separations - NP Staff	0.00	157.78	0.00	157.78
65115 - Contributions to ASHI Reserve	0.00	765.23	0.00	765.23
65135 - Payroll Mgt Cost Recovery ATLA	0.00	44.82	0.00	44.82
71305 - Local Consult.-Sht Term-Tech	0.00	6,187.67	0.00	6,187.67
71360 - Local Consult-Security	0.00	63.27	0.00	63.27
71405 - Service Contracts-Individuals	0.00	43,028.53	0.00	43,028.53
71410 - MAIP Premium SC	0.00	33.75	0.00	33.75
71415 - Contribution to Security SC	0.00	1,419.25	0.00	1,419.25
71610 - Travel Tickets-Local	0.00	22,402.68	0.00	22,402.68
71620 - Daily Subsistence Allow-Local	0.00	10,049.61	0.00	10,049.61
71625 - Daily Subsist Allow-Mtg Partic	0.00	459.98	0.00	459.98
71635 - Travel - Other	0.00	29,742.69	0.00	29,742.69
72115 - Svc Co-Natural Resources & Env	0.00	8,462.42	0.00	8,462.42
72120 - Svc Co-Trade and Business Serv	0.00	77.53	0.00	77.53
72160 - Svc Co-Education & Health Serv	0.00	117.51	0.00	117.51
72205 - Office Machinery	0.00	1,209.72	0.00	1,209.72
72415 - Courier Charges	0.00	17.26	0.00	17.26
72505 - Stationery & other Office Supp	0.00	989.20	0.00	989.20
73105 - Rent	0.00	5,481.48	0.00	5,481.48
74105 - Management and Reporting Srvs	0.00	2,277.65	0.00	2,277.65
74210 - Printing and Publications	0.00	3,462.01	0.00	3,462.01
74525 - Sundry	0.00	- 0.62	0.00	- 0.62
75105 - Facilities & Admin - Implement	0.00	8,094.38	0.00	8,094.38
75705 - Learning costs	0.00	13,734.02	0.00	13,734.02
76125 - Realized Loss	0.00	72.57	0.00	72.57
76135 - Realized Gain	0.00	- 18.26	0.00	- 18.26
Total for Fund 30071	0.00	170,035.60	0.00	170,035.60
Total for Activity ACTIVITY4	0.00	170,035.60	0.00	170,035.60
Total for Output : 00101699	0.00	601,109.81	0.00	601,109.81



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Project Id : 00098327 EMPLEABILIDAD VICTIMAS RURALES	Period : Jan-Dec (2018)
Output # : 00107454 REPARACIONES COLECTIVAS	Impl. Partner : 99999 UNDP
	Location : Colombia
Govt Exp	UNDP Exp
UN Agencies Exp	Total Exp

Output # : 00101699 CAPACIDADES TECNICAS	Impl. Partner : 99999 UNDP
	Location : Colombia

Activity : ACTIVITY1 (1.DISEÑO NEGOCIOS COLECTIVOS)

Fund : 30071 (Programme Cost Sharing GOV1)

71610 - Travel Tickets-Local	0.00	4,463.77	0.00	4,463.77
71620 - Daily Subsistence Allow-Local	0.00	2,672.37	0.00	2,672.37
71635 - Travel - Other	0.00	7,935.76	0.00	7,935.76
72105 - Svc Co-Construction & Engineer	0.00	1,769.93	0.00	1,769.93
72205 - Office Machinery	0.00	1,397.11	0.00	1,397.11
72605 - Grants to Instit & other Benef	0.00	1,089,353.74	0.00	1,089,353.74
74210 - Printing and Publications	0.00	1,171.28	0.00	1,171.28
75105 - Facilities & Admin - Implement	0.00	55,724.74	0.00	55,724.74
75705 - Learning costs	0.00	5,730.94	0.00	5,730.94
76125 - Realized Loss	0.00	0.03	0.00	0.03
76135 - Realized Gain	0.00	-609.27	0.00	-609.27
Total for Fund 30071	0.00	1,169,610.40	0.00	1,169,610.40
Total for Activity ACTIVITY1	0.00	1,169,610.40	0.00	1,169,610.40

Activity : ACTIVITY2 (2.ESTRATEGIA REPARACION)

Fund : 30071 (Programme Cost Sharing GOV1)

71305 - Local Consult.-Sht Term-Tech	0.00	153,240.03	0.00	153,240.03
71620 - Daily Subsistence Allow-Local	0.00	283.13	0.00	283.13
72115 - Svc Co-Natural Resources & Env	0.00	12,236.12	0.00	12,236.12
72605 - Grants to Instit & other Benef	0.00	951,109.17	0.00	951,109.17
73520 - Reimb UN Sys Entity Supp Srvs	0.00	11,235.15	0.00	11,235.15
74525 - Sundry	0.00	-31.26	0.00	-31.26
75105 - Facilities & Admin - Implement	0.00	56,424.52	0.00	56,424.52
75705 - Learning costs	0.00	418.29	0.00	418.29
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	-41.57	0.00	-41.57
Total for Fund 30071	0.00	1,184,873.59	0.00	1,184,873.59
Total for Activity ACTIVITY2	0.00	1,184,873.59	0.00	1,184,873.59

Total for Output : 00107454 0.00 2,354,483.99 0.00 2,354,483.99

Output # : 00107455 CAPACIDADES COLECTIVAS	Impl. Partner : 99999 UNDP
	Location : Colombia

Activity : ACTIVITY1 (1.SEGUIMIENTO REPARACIONES)



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Project Id : 00098327 EMPLEABILIDAD VICTIMAS RURALES		Period :	Jan-Dec (2018)	
Output # : 00107455 CAPACIDADES COLECTIVAS		Impl. Partner :	99999 UNDP	
		Location :	Colombia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Fund : 30071 (Programme Cost Sharing GOV1)				
71610 - Travel Tickets-Local	0.00	2,034.22	0.00	2,034.22
71620 - Daily Subsistence Allow-Local	0.00	3,451.46	0.00	3,451.46
71635 - Travel - Other	0.00	260.24	0.00	260.24
72605 - Grants to Instit & other Benef	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	287.29	0.00	287.29
76125 - Realized Loss	0.00	0.47	0.00	0.47
76135 - Realized Gain	0.00	- 18.58	0.00	- 18.58
Total for Fund 30071	0.00	6,015.10	0.00	6,015.10
Total for Activity ACTIVITY1	0.00	6,015.10	0.00	6,015.10
Activity : ACTIVITY2 (2.SEGUIIMIENTO IMPLEMENTACION)				
Fund : 30071 (Programme Cost Sharing GOV1)				
71305 - Local Consult.-Sht Term-Tech	0.00	1,530.10	0.00	1,530.10
71360 - Local Consult-Security	0.00	42.56	0.00	42.56
71405 - Service Contracts-Individuals	0.00	174,886.05	0.00	174,886.05
71410 - MAIP Premium SC	0.00	151.58	0.00	151.58
71415 - Contribution to Security SC	0.00	6,446.20	0.00	6,446.20
71605 - Travel Tickets-International	0.00	246.25	0.00	246.25
71610 - Travel Tickets-Local	0.00	28,080.95	0.00	28,080.95
71620 - Daily Subsistence Allow-Local	0.00	28,780.39	0.00	28,780.39
71635 - Travel - Other	0.00	32,271.75	0.00	32,271.75
72105 - Svc Co-Construction & Engineer	0.00	3,503.09	0.00	3,503.09
72120 - Svc Co-Trade and Business Serv	0.00	81.63	0.00	81.63
72125 - Svc Co-Studies & Research Serv	0.00	1,101.12	0.00	1,101.12
72130 - Svc Co-Transportation Services	0.00	3,947.77	0.00	3,947.77
72160 - Svc Co-Education & Health Serv	0.00	349.81	0.00	349.81
72440 - Connectivity Charges	0.00	5,979.15	0.00	5,979.15
72505 - Stationery & other Office Supp	0.00	183.45	0.00	183.45
72605 - Grants to Instit & other Benef	0.00	15,987.32	0.00	15,987.32
74105 - Management and Reporting Svcs	0.00	5,261.34	0.00	5,261.34
74505 - Insurance	0.00	19.38	0.00	19.38
75105 - Facilities & Admin - Implement	0.00	16,188.95	0.00	16,188.95
75705 - Learning costs	0.00	13,835.47	0.00	13,835.47
75706 - Learning - ticket costs	0.00	1,093.94	0.00	1,093.94
76125 - Realized Loss	0.00	18.45	0.00	18.45
76135 - Realized Gain	0.00	- 90.84	0.00	- 90.84
Total for Fund 30071	0.00	339,895.86	0.00	339,895.86
Total for Activity ACTIVITY2	0.00	339,895.86	0.00	339,895.86
Total for Output : 00107455	0.00	345,910.96	0.00	345,910.96



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Project Id : 00098327 EMPLEABILIDAD VICTIMAS RURALES	Period :	Jan-Dec (2018)		
Output # : 00107455 CAPACIDADES COLECTIVAS	Impl. Partner :	99999 UNDP		
	Location :	Colombia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Project Total :	0.00	5,077,966.08	0.00	5,077,966.08
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 UNDP
25 FEB 2019
FINANZAS



Mark Henderson
Partner

BDO LLP
150 Aldersgate Street
London EC1A 4AB
7 August 2019



Signed By : Inka Mattila – Directora de País Adjunta Date : 03/01/2019

Signed By :  Date :

DK



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Selection Criteria :

Business Unit : COL10
Period : Jan-Dec (2018)
Selected Project Id : 00098327
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : ALL		Period : Jan-Dec (2018)		
Output # : ALL		Impl. Partner : Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
49201 - Colombia - Central	0.00	267.23	0.00	267.23
49208 - Colombia - Poverty Reduction	0.00	5,074,485.48	0.00	5,074,485.48
49209 - Colombia - Service Center	0.00	133.84	0.00	133.84
49210 - Colombia - Finance	0.00	3,079.53	0.00	3,079.53



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Funds Utilization

Selection Criteria :

Business Unit : COL10
Period : Jan-Dec (2018)
Selected Project Id : 00098327
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00098327 EMPLEABILIDAD VICTIMAS RURALES

Period : As Of Dec31,2018

Output #	00101699	Impl. Partner :99999 UNDP	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		0.00
	Unamortized Intangible Assets		0.00
	Inventory		0.00
	Prepayments		0.00
	Commitments		0.00

Output #	00107454	Impl. Partner :99999 UNDP	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		0.00
	Unamortized Intangible Assets		0.00
	Inventory		0.00
	Prepayments		0.00
	Commitments		4,542.12

Output #	00107455	Impl. Partner :99999 UNDP	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		0.00
	Unamortized Intangible Assets		0.00
	Inventory		0.00
	Prepayments		0.00



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Funds Utilization

Commitments

0.00

Annex 2: Audit finding priority ratings

The following categories of priorities are used:

High (Critical)	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.
Medium (Important)	Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP.
Low	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. Therefore, low priority recommendations are not included in this report.

FOR MORE INFORMATION:

BDO LLP International Institutions and Donor Assurance team

<https://www.bdo.co.uk/en-gb/services/advisory/consulting/international-institutions-and-donor-assurance>

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