



AUDIT

OF

**APOYO A LA PUESTA EN MARCHA DE LA UNIDAD DE BÚSQUEDA DE PERSONAS
DESAPARECIDAS - UBPD**
(Directly Implemented Project No. 109496, Output Nos. 108844, 108845, and 108846)

IN

UNDP COLOMBIA

Report No.2381

Issue Date: 15 July 2021

**Report on the Audit of
Apoyo a la puesta en marcha de la Unidad de Búsqueda de Personas Desaparecidas (UBPD) (Project
No. 109496, Output Nos. 108844, 108845, and 108846) in UNDP Colombia
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 3 May to 8 June 2021, conducted an audit of *Apoyo a la puesta en marcha de la Unidad de Búsqueda de Personas Desaparecidas* (UBPD) (Project No. 109496, Output Nos. 108844, 108845, and 108846) (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 in accordance with the International Standards of Auditing (ISA), the 700 series, 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 2018 to 31 December 2020 and the accompanying Funds Utilization statement¹ as of 31 December 2020. 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 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*. Due to the COVID-19 pandemic, the audit was conducted remotely.

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
2,025	Unmodified

*Expenses recorded in the Combined Delivery Report were \$2,239,776. Excluded from the audit scope were expenses incurred at the “responsible party” level in the amount of \$214,463.

Key recommendation: Total = 1, high priority = 0

The audit did not result in any high (critical) priority recommendations. There is one 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.” This recommendation includes actions to address weaknesses in project budget monitoring by activity.

The one recommendation aims to ensure 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 the recommendation and is in the process of implementing it. Comments and/or additional information provided have been incorporated into the report, where appropriate.

A handwritten signature in blue ink, appearing to read 'B G Simpson', is enclosed in a black rectangular box.

Brett Simpson
Officer-in-Charge
Office of Audit and Investigations

AUDIT

OF

**UNITED NATIONS DEVELOPMENT PROGRAMME
COLOMBIA**

**APOYO A LA PUESTA EN MARCHA DE LA UNIDAD DE BÚSQUEDA DE
PERSONAS DESAPARECIDAS - UBPD**

**(Project No. 109496, Output No. 108844 – Diseño Unidad Output 108845 –
Diagnóstico de víctimas, and Output 108846 – Participación de víctimas)**

Issue Date: 9 July 2021

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Report on the Audit of UNDP Colombia

Apoyo a la puesta en marcha de la Unidad de Búsqueda de Personas Desaparecidas – UBPD

(Project No. 109496, Output No. 108844 – Diseño Unidad, Output 108845 – Diagnóstico de víctimas, and Output 108846 – Participación de víctimas)

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn (the audit firm) conducted an audit of project “Apoyo a la puesta en marcha de la Unidad de Búsqueda de personas desaparecidas - UBPD” (Project No. 109496, Output No. 108844 – Diseño Unidad, Output 108845 – Diagnóstico de víctimas, and Output 108846 – Participación de víctimas) (the Project), which is directly implemented and managed by UNDP Colombia (the Country Office). This was the first audit of the Project. The duration of the audit was from 3 May to 8 June 2021.

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 Delivered Report, which includes expenses for the period from 1 January 2018 to 31 December 2020 and the accompanying Funds Utilization statements¹ as at 31 December 2020 as well as the Statement of Fixed Assets as at 31 December 2020.

The audit did not include activities and expenditures incurred or carried out at the “responsible party” level or expenditures processed and approved in locations outside the country (such as UNDP Regional Centres and UNDP Headquarters) or expenditures from other United Nations. In addition, the audit did not cover the cash position statement since a separate bank account was not established or maintained for the project, nor did it provide the fixed assets statement, since the project does not present balances in the fixed assets accounts.

The audit was conducted under the general supervision of OAI in conformance with the International Standards for the Professional Practice of Internal Auditing.

Based on the declaration of a State of Economic, Social and Ecological Emergency issued by the National Government in Colombia due to the COVID 19 pandemic, the execution of the audit was carried out remotely, in accordance with current regulations related to virtual audits and the needs of the new environment and development under the remote work modality.

Audit results

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

Project Expenses *	
Amount (in USD 000)	Opinion
2,025	Unmodified

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.

Key recommendations: Total= 1 medium priority

There is one medium (important) 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”. The recommendation is aimed to: prepare project budgets at the activity level to enhance budget monitoring (recommendation 1)

The recommendation classified as medium risk aim to ensure the reliability and integrity of financial and operational information.

Management comments and action plan

Comments and/or additional information provided by the Management of the Country Office has been incorporated into the report.

**United Nations Development Programme
(UNDP)**

Report of the Independent Auditor on
the United Nations Development Programme (UNDP)
Directly Implemented (DIM) Project – Implemented by UNDP

Project name:	Apoyo a la puesta en marcha de la Unidad de Búsqueda de personas desaparecidas - UBPD
Output number and name:	108844 – Diseño Unidad 108845 – Diagnóstico de víctimas 108846 – Participación de víctimas
UNDP Country Office:	Colombia
Atlas Project ID:	109496
Atlas Output ID:	108844, 108845 and 108846
Auditor:	PKF Littlejohn
Period subject to audit:	1 January 2018 to 31 December 2020
Project period:	8 February 2018 to 28 February 2020

EXECUTIVE SUMMARY

PKF Littlejohn conducted the financial audit of UNDP DIM Project ID 109496, “Apoyo a la puesta en marcha de la Unidad de Búsqueda de personas desaparecidas - UBDP Output no. 108844 – Diseño Unidad, Output 108845 – Diagnóstico de víctimas, and Output 108846 – Participación de víctimas implemented by UNDP Colombia following the Direct Implementation Modality for the period from 1 January 2018 to 31 December 2020. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

Audit opinions

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

Project Financial Position	Unmodified
Statement of Fixed Assets	Not applicable because the project the project did not present balances in the fixed assets accounts
Statement of Cash	Not applicable because the project did not maintain a separate bank account.

Management letter summary

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

N°	Title	Priority	Net Financial Impact USD
1	Weaknesses in project budget monitoring by activity	Medium	0

Prior year audit

The project ID 109496, “Apoyo a la puesta en marcha de la Unidad de Búsqueda de personas desaparecidas - UBDP was not audited in the prior year and therefore there were no recommendations to follow up on.



PKF Littlejohn LLP

9 July 2021

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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 2018 to 31 December 2020 as well as the Funds Utilization statement as at 31 December 2020 and the accounts receivable and accounts payable as at 31 December 2020 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 2020. This statement must include all assets available as at 31 December 2020 and not only those purchased in a given period. Where a 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 project as at 31 December 2020. Disbursements made against a project are usually financed from regular country office bank accounts. Exceptionally, a dedicated account may be opened and used solely for the cash transactions of a project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where a dedicated bank account for the project has been established. In cases where the cash transactions of the audited 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 UNDP project between 1 January 2018 to 31 December 2020. The scope of the audit did not include, activities and expenses incurred or undertaken at the level of "responsible parties" for USD 214,463.

INDEPENDENT AUDITOR’S REPORT ON STATEMENT OF FINANCIAL POSITION

To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)
Panamá City, Panama

We have audited the financial position of the UNDP project ID 109496, “Apoyo a la puesta en marcha de la Unidad de Búsqueda de personas desaparecidas - UBPD Output no. 108844 – Diseño Unidad 108845 – Diagnóstico de víctimas, 108846 – Participación de víctimas), for the period 1 January 2018 to 31 December 2020 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 USD 2.239.776 is comprised of expenditure directly incurred by the UNDP Country Office in Colombia for an amount of USD 2.025.314 and expenditure incurred by entities other than the Colombia Office for an amount of USD 214.463 (executed by the Comisión Colombiana de Juristas, considered a responsible party, according to revision C of the project document, who carried out the activities of Output 108846). Our audit only covered the expenditure directly incurred by the UNDP Country Office in Colombia of USD 2.025.314. The detail per year is as follows:

Year	CDR Expenditures USD
2018	576.154
2019	1.191.656
2020	471.966
Total as of 31 December	2.239.776

Unmodified opinion

In our opinion, the attached CDRs and Funds Utilization statement present fairly, in all material respects, the expenses of USD 2.025.314 directly incurred by Country Office in Colombia and charged to the project for the period 1 January 2018 to 31 December 2020 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 Unmodified opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the ‘Auditor’s responsibilities’ for the audit of the CDR and funds utilization section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants’ Code of Ethics for Professional Accountants (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with this code. 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.



PKF Littlejohn LLP

9 July 2021

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Combined Delivery Report and Funds Utilizations Statements – 2018
Project No. 109496

Combined Delivery Report by Activity

Selection Criteria :

Business Unit : COL10
Period : Jan-Dec (2018)
Selected Project Id : 00109496
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00108844,00108845,00108846

Project Id : 00109496 UNIDAD DE BUSQUEDA DE PERSONAS	Period :	Jan-Dec (2018)		
Output # : 00108844 1 Diseño Unidad	Impl. Partner :	99999 UNDP		
	Location :	Colombia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ACTIVITY1 (1.1 Conformar Equipo)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	2,741.87	0.00	2,741.87
71405 - Service Contracts-Individuals	0.00	123,675.83	0.00	123,675.83
71410 - MAIP Premium SC	0.00	66.35	0.00	66.35
71415 - Contribution to Security SC	0.00	2,819.53	0.00	2,819.53
71810 - Travel Tickets-Local	0.00	-1,257.10	0.00	-1,257.10
75105 - Facilities & Admin - Implement	0.00	8,963.25	0.00	8,963.25

Total for Fund 30000 0.00 137,009.73 0.00 137,009.73

Total for Activity ACTIVITY1 0.00 137,009.73 0.00 137,009.73

Activity : ACTIVITY2 (1.2 Diseño Institucional)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	58,825.79	0.00	58,825.79
71360 - Local Consult-Security	0.00	1,064.48	0.00	1,064.48
71635 - Travel - Other	0.00	1,945.98	0.00	1,945.98
75105 - Facilities & Admin - Implement	0.00	4,571.70	0.00	4,571.70
75705 - Learning costs	0.00	3,453.65	0.00	3,453.65
76125 - Realized Loss	0.00	57.19	0.00	57.19

Total for Fund 30000 0.00 69,938.79 0.00 69,938.79

Total for Activity ACTIVITY2 0.00 69,938.79 0.00 69,938.79

Activity : ACTIVITY3 (1.3 Adecuación Unidad)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	0.01	0.00	0.01
72405 - Acquisition of Communic Equip	0.00	30,694.89	0.00	30,694.89
72415 - Courier Charges	0.00	0.00	0.00	0.00
72445 - Common Services-Communications	0.00	0.00	0.00	0.00
72810 - Acquis of Computer Software	0.00	0.00	0.00	0.00
73310 - Maint & Licencing of Software	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	2,148.63	0.00	2,148.63
75705 - Learning costs	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	1,034.27	0.00	1,034.27

Combined Delivery Report by Activity

Project Id : 00109496 UNIDAD DE BUSQUEDA DE PERSONAS	Period :	Jan-Dec (2018)		
Output # : 00108844 2 Diagnostico Victimas	Impl. Partner :	99999 UNDP		
	Location :	Colombia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Fund 30000 0.00 33,877.80 0.00 33,877.80

Total for Activity ACTIVITY3 0.00 33,877.80 0.00 33,877.80

Total for Output : 00108844 0.00 240,826.32 0.00 240,826.32

Output # : 00108844 2 Diagnostico Victimas	Impl. Partner :	99999 UNDP
	Location :	Colombia
Activity : ACTIVITY1 (2.1 Conformar Equipo)		



Combined Delivery Report by Activity

Project Id: 00109496 UNIDAD DE BUSQUEDA DE PERSONAS	Period: Jan-Dec (2018)	Imp. Partner: 8999 UNDP	Location: Colombia	
Output #: 00108845 2. Diagnostico Victimas				
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Project Total	0.00	576,185.07	0.00	576,185.07
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Signed By :

Date :

[Handwritten signature]
Signed By :

Date :

21 Mayo / 2019

Pablo Paz H. Director de Pais



Combined Delivery Report by Activity

Selection Criteria :

Business Unit : COL10
Period : Jan-Dec (2018)
Selected Project Id : 00109496
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00108844,00108845,00108846

Project Id: ABL	Period: Jan-Dec (2018)	Imp. Partner:	Location:	
Output #: ALL				
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

49203 - Colombia - Crisis Prev & Rcvry	0.00	569,185.07	0.00	569,185.07
49208 - Colombia - Poverty Reduction	0.00	5,041.32	0.00	5,041.32
49210 - Colombia - Finance	0.00	1,928.38	0.00	1,928.38

PKF Littlejohn LLP

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Funds Utilization

Selection Criteria :

Business Unit : COL10
 Period : Jan-Dec (2018)
 Selected Project Id : 00109496
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : 00108844,00108845,00108846

Project/Award : 00109496 UNIDAD DE BUSQUEDA DE PERSONAS Period : As-Of Dec 31 2018

Output # : 00108844 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	76,874.26

Output # : 00108845 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	60,881.59

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Combined Delivery Report and Funds Utilizations Statements – 2019

Project No. 109496



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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Run Time: 12-02-2020 20:02:01

Selection Criteria :

Business Unit : COL10
Period : Jan-Dec (2019)
Selected Project Id : 00109496
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00108844,00108845,00108846

Project Id : 00109496 UNIDAD DE BÚSQUEDA DE PERSONAS	Period :	Jan-Dec (2019)		
Output # : 00108844 1. Diseño Unidad	Impl. Partner :	99999 UNDP		
	Location :	Colombia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ACTIVITY1 (1.1 Conformar Equipo)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	945.00	0.00	945.00
71360 - Local Consult-Security	0.00	39.22	0.00	39.22
71405 - Service Contracts-Individuals	0.00	119,188.42	0.00	119,188.42
71410 - MAIP Premium SC	0.00	30.40	0.00	30.40
71415 - Contribution to Security SC	0.00	2,524.11	0.00	2,524.11
71505 - UN Volunteers-Stipend & Allow	0.00	6,935.72	0.00	6,935.72
71520 - UNV-Language Allowance	0.00	1,218.66	0.00	1,218.66
71535 - UNV-Medical Insurance	0.00	506.82	0.00	506.82
71540 - UNV-Global Charges	0.00	333.49	0.00	333.49
71541 - UNVs-Contribution to security	0.00	287.83	0.00	287.83
71550 - UNV-Resettlement Allowance	0.00	179.52	0.00	179.52
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	143.71	0.00	143.71
71591 - UNV_Cost_Recovery_Deployment	0.00	2,192.36	0.00	2,192.36
71592 - UNV_COST_RECOVERY_RECURRING	0.00	1,224.25	0.00	1,224.25
71610 - Travel Tickets-Local	0.00	96.41	0.00	96.41
71620 - Daily Subsistence Allow-Local	0.00	1,028.36	0.00	1,028.36
71635 - Travel - Other	0.00	125.85	0.00	125.85
72120 - Svc Co-Trade and Business Serv	0.00	148.66	0.00	148.66
75105 - Facilities & Admin - Implement	0.00	9,600.44	0.00	9,600.44
76125 - Realized Loss	0.00	5.22	0.00	5.22
Total for Fund 30000	0.00	146,754.45	0.00	146,754.45

Activity : ACTIVITY2 (1.2 Diseño Institucional)

Fund : 30000 (PROGRAMME COST SHARING)

74215 - Promotional Materials and Dist	0.00	1,426.13	0.00	1,426.13
75105 - Facilities & Admin - Implement	0.00	99.83	0.00	99.83
Total for Fund 30000	0.00	1,525.96	0.00	1,525.96

Total for Activity ACTIVITY2 0.00 1,525.96 0.00 1,525.96

Activity : ACTIVITY3 (1.3 Adecuación Unidad)

Fund : 30000 (PROGRAMME COST SHARING)

71610 - Travel Tickets-Local	0.00	211.82	0.00	211.82
71635 - Travel - Other	0.00	1,548.83	0.00	1,548.83
72505 - Stationery & other Office Supp	0.00	7,280.57	0.00	7,280.57
73105 - Rent	0.00	1,052.36	0.00	1,052.36
75105 - Facilities & Admin - Implement	0.00	1,288.57	0.00	1,288.57
75705 - Learning costs	0.00	8,314.41	0.00	8,314.41
Total for Fund 30000	0.00	19,696.56	0.00	19,696.56
Total for Activity ACTIVITY3	0.00	19,696.56	0.00	19,696.56
Total for Output : 00108844	0.00	167,976.97	0.00	167,976.97



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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Run Time: 12-02-2020 20:02:01

Project Id : 00109496 UNIDAD DE BÚSQUEDA DE PERSONAS	Period :	Jan-Dec (2019)		
Output # : 00108844 1. Diseño Unidad	Impl. Partner :	99999 UNDP		
	Location :	Colombia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Output # : 00108845 2. Diagnóstico Víctimas	Impl. Partner : 99999 UNDP			
	Location : Colombia			
Activity : ACTIVITY1 (2.1 Conformar Equipo)				
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult.-Sht Term-Tech	0.00	43,195.90	0.00	43,195.90
71405 - Service Contracts-Individuals	0.00	174,357.20	0.00	174,357.20
71410 - MAIP Premium SC	0.00	85.29	0.00	85.29
71415 - Contribution to Security SC	0.00	7,084.75	0.00	7,084.75
71610 - Travel Tickets-Local	0.00	16,354.23	0.00	16,354.23
71620 - Daily Subsistence Allow-Local	0.00	1,905.37	0.00	1,905.37
71635 - Travel - Other	0.00	25,031.56	0.00	25,031.56
72120 - Svc Co-Trade and Business Serv	0.00	74.15	0.00	74.15
72410 - Acquisition of Audio Visual Eq	0.00	258.20	0.00	258.20
72445 - Common Services-Communications	0.00	199.52	0.00	199.52
72505 - Stationery & other Office Supp	0.00	305.14	0.00	305.14
72815 - Inform Technology Supplies	0.00	20,488.97	0.00	20,488.97
74120 - Capacity Assessment	0.00	1,399.09	0.00	1,399.09
74410 - Charges on Fin Completed Projs	0.00	36,518.37	0.00	36,518.37
75105 - Facilities & Admin - Implement	0.00	25,366.07	0.00	25,366.07
75705 - Learning costs	0.00	35,114.49	0.00	35,114.49
76125 - Realized Loss	0.00	3.50	0.00	3.50
Total for Fund 30000	0.00	387,741.80	0.00	387,741.80
Total for Activity ACTIVITY1	0.00	387,741.80	0.00	387,741.80
Activity : ACTIVITY2 (2.2 Mapeo Víctimas)				
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult.-Sht Term-Tech	0.00	7,541.61	0.00	7,541.61
71360 - Local Consult-Security	0.00	159.10	0.00	159.10



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UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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Run Time: 12-02-2020 20:02:01

Project Id : 00109496 UNIDAD DE BÚSQUEDA DE PERSONAS	Period : Jan-Dec (2019)			
Output # : 00108845 2. Diagnóstico Víctimas	Impl. Partner : 99999 UNDP			
	Location : Colombia			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71610 - Travel Tickets-Local	0.00	7,679.23	0.00	7,679.23
71620 - Daily Subsistence Allow-Local	0.00	83.29	0.00	83.29
71635 - Travel - Other	0.00	446.66	0.00	446.66
72170 - Svc Co-Humanitarian Aid & Relf	0.00	167,872.35	0.00	167,872.35
72205 - Office Machinery	0.00	1,816.77	0.00	1,816.77
72399 - Other Materials and Goods	0.00	3,779.34	0.00	3,779.34
72805 - Acquis of Computer Hardware	0.00	993.75	0.00	993.75
73405 - Rental & Maint-Other Office Eq	0.00	811.57	0.00	811.57
74120 - Capacity Assessment	0.00	1,331.98	0.00	1,331.98
74205 - Audio Visual Productions	0.00	4,266.29	0.00	4,266.29
74215 - Promotional Materials and Dist	0.00	1,290.20	0.00	1,290.20
75105 - Facilities & Admin - Implement	0.00	22,376.19	0.00	22,376.19
75705 - Learning costs	0.00	121,587.48	0.00	121,587.48
76110 - Foreign Exch Translation Loss	0.00	36.94	0.00	36.94
76125 - Realized Loss	0.00	9.59	0.00	9.59
76135 - Realized Gain	0.00	-1,967.24	0.00	-1,967.24
Total for Fund 30000	0.00	340,115.10	0.00	340,115.10
Total for Activity ACTIVITY2	0.00	340,115.10	0.00	340,115.10

Activity : ACTIVITY3 (2.3 Sistema de Información)				
Fund : 30000 (PROGRAMME COST SHARING)				
71610 - Travel Tickets-Local	0.00	155.60	0.00	155.60
71635 - Travel - Other	0.00	605.13	0.00	605.13
72165 - Svc Co-Social Svcs, Social Sci	0.00	54,295.05	0.00	54,295.05
72399 - Other Materials and Goods	0.00	5,718.86	0.00	5,718.86
72405 - Acquisition of Communic Equip	0.00	4,857.38	0.00	4,857.38
72505 - Stationery & other Office Supp	0.00	9,875.22	0.00	9,875.22
72605 - Grants to Instit & other Benef	0.00	16,805.07	0.00	16,805.07
73120 - Utilities	0.00	7,152.26	0.00	7,152.26
73406 - Maintenance of Equipment	0.00	1,226.92	0.00	1,226.92
74215 - Promotional Materials and Dist	0.00	29,361.83	0.00	29,361.83
75105 - Facilities & Admin - Implement	0.00	9,182.99	0.00	9,182.99
75705 - Learning costs	0.00	1,132.33	0.00	1,132.33
76135 - Realized Gain	0.00	-966.65	0.00	-966.65
Total for Fund 30000	0.00	139,401.99	0.00	139,401.99
Total for Activity ACTIVITY3	0.00	139,401.99	0.00	139,401.99
Activity : ACTIVITY7 (2.7 Articular contrapartes)				
Fund : 30000 (PROGRAMME COST SHARING)				
75105 - Facilities & Admin - Implement	0.00	1,035.12	0.00	1,035.12
75705 - Learning costs	0.00	14,787.49	0.00	14,787.49



Combined Delivery Report by Activity

Project Id : 00109496 UNIDAD DE BUSQUEDA DE PERSONAS	Period :	Jan-Dec (2019)		
Output # : 00108845 2. Diagnóstico Víctimas	Impl. Partner :	99999 UNDP		
	Location :	Colombia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 30000	0.00	15,822.61	0.00	15,822.61
Total for Activity ACTIVITY7	0.00	15,822.61	0.00	15,822.61
Activity : ACTIVITY8 (2.8 Enfoque Territorial)				
Fund : 30000 (PROGRAMME COST SHARING)				
71605 - Travel Tickets-International	0.00	2,864.53	0.00	2,864.53
71610 - Travel Tickets-Local	0.00	48,238.01	0.00	48,238.01
71615 - Daily Subsistence Allow-Intl	0.00	6,088.00	0.00	6,088.00
71620 - Daily Subsistence Allow-Local	0.00	3,667.68	0.00	3,667.68
71635 - Travel - Other	0.00	12,694.21	0.00	12,694.21
72505 - Stationery & other Office Supp	0.00	9,451.28	0.00	9,451.28
72605 - Grants to Instit & other Benef	0.00	28,127.14	0.00	28,127.14
73104 - Leased Building	0.00	12,873.98	0.00	12,873.98
73105 - Rent	0.00	5,920.93	0.00	5,920.93
74215 - Promotional Materials and Dist	0.00	1,431.84	0.00	1,431.84
75105 - Facilities & Admin - Implement	0.00	9,195.01	0.00	9,195.01
76125 - Realized Loss	0.00	352.84	0.00	352.84
76135 - Realized Gain	0.00	-307.53	0.00	-307.53
Total for Fund 30000	0.00	140,597.92	0.00	140,597.92
Total for Activity ACTIVITY8	0.00	140,597.92	0.00	140,597.92
Total for Output : 00108845	0.00	1,023,679.42	0.00	1,023,679.42
Project Total :	0.00	1,191,656.39	0.00	1,191,656.39

Signed By:  Date : 16 de abril de 2020
Alejandro Pacheco, Representante Residente Adjunto - PNUD

Signed By : _____ Date : _____





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Combined Delivery Report by Activity

Selection Criteria :

Business Unit : COL10
Period : Jan-Dec (2019)
Selected Project Id : 00109496
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00108844,00108845,00108846

Project Id : ALL	Period :	Jan-Dec (2019)		
Output # : ALL	Impl. Partner :	99999 UNDP		
	Location :	Colombia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
49203 - Colombia - Crisis Prev & Rcvry	0.00	1,156,264.44	0.00	1,156,264.44
49204 - Colombia - Dem. Governance	0.00	-161.42	0.00	-161.42
49205 - Colombia - Energy & Envrmmnt	0.00	477.84	0.00	477.84
49208 - Colombia - Poverty Reduction	0.00	9,749.03	0.00	9,749.03
49210 - Colombia - Finance	0.00	25,326.50	0.00	25,326.50



Funds Utilization

Selection Criteria :

Business Unit : COL10
 Period : Jan-Dec (2019)
 Selected Project Id : 00109496
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : 00108844,00108845,00108846

Project/Award: 00109496 UNIDAD DE BUSQUEDA DE PERSONAS Period : As Of Dec31,2019

Output #	00108844	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			96,486.40

Output #	00108845	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			40,357.77

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Combined Delivery Report by Activity

Project Id : 00109496 UNIDAD DE BÚSQUEDA DE PERSONAS	Period :	Jan-Dec (2020)		
Output # : 00108845 2. Diagnóstico Víctimas	Impl. Partner :	99999 UNDP		
	Location :	Colombia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Activity ACTIVITY2	0.00	96,340.33	0.00	96,340.33
Activity : ACTIVITY3 (2.3 Sistema de Información)				
Fund : 30000 (Programme Cost Sharing)				
71620 - Daily Subsistence Allow-Local	0.00	37.37	0.00	37.37
71635 - Travel - Other	0.00	33.36	0.00	33.36
72165 - Svc Co-Social Svcs, Social Sci	0.00	14,248.95	0.00	14,248.95
72805 - Grants to Instit & other Benef	0.00	68,083.29	0.00	68,083.29
74210 - Printing and Publications	0.00	6,109.96	0.00	6,109.96
74225 - Other Media Costs	0.00	682.01	0.00	682.01
75105 - Facilities & Admin - Implement	0.00	6,243.65	0.00	6,243.65
76125 - Realized Loss	0.00	0.02	0.00	0.02
Total for Fund 30000	0.00	95,438.61	0.00	95,438.61
Total for Activity ACTIVITY3	0.00	95,438.61	0.00	95,438.61
Activity : ACTIVITY4 (2.4 Estudio Capacidad Estado)				
Fund : 30000 (Programme Cost Sharing)				
72805 - Grants to Instit & other Benef	0.00	9,315.02	0.00	9,315.02
75105 - Facilities & Admin - Implement	0.00	652.05	0.00	652.05
Total for Fund 30000	0.00	9,967.07	0.00	9,967.07
Total for Activity ACTIVITY4	0.00	9,967.07	0.00	9,967.07
Activity : ACTIVITY8 (2.8 Enfoque Territorial)				
Fund : 30000 (Programme Cost Sharing)				
71610 - Travel Tickets-Local	0.00	168.88	0.00	168.88
71620 - Daily Subsistence Allow-Local	0.00	146.56	0.00	146.56
71635 - Travel - Other	0.00	42.46	0.00	42.46
72399 - Other Materials and Goods	0.00	612.07	0.00	612.07
73105 - Rent	0.00	198.80	0.00	198.80
75105 - Facilities & Admin - Implement	0.00	81.82	0.00	81.82
Total for Fund 30000	0.00	1,250.59	0.00	1,250.59
Total for Activity ACTIVITY8	0.00	1,250.59	0.00	1,250.59



UN Development Programme
Report ID: unglodrb

Combined Delivery Report by Activity

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Run Time: 07-07-2021 01:07:

Project Id : 00109496 UNIDAD DE BUSQUEDA DE PERSONAS	Period :	Jan-Dec (2020)		
Output # : 00108845 2. Diagnóstico Víctimas	Impl. Partner :	99999 UNDP		
	Location :	Colombia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Output : 00108845	0.00	90,107.93	0.00	90,107.93
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Output # : 00108846 3. Participación de Víctimas	Impl. Partner :	99999 UNDP		
	Location :	Colombia		

Activity : ACTIVITY1 (3.1 Documento Participación)

Fund : 30000 (Programme Cost Sharing)

71305 - Local Consult.-Sht Term-Tech	0.00	43,195.90	0.00	43,195.90
71610 - Travel Tickets-Local	0.00	19,371.33	0.00	19,371.33
71620 - Daily Subsistence Allow-Local	0.00	3,643.94	0.00	3,643.94
71635 - Travel - Other	0.00	25,007.88	0.00	25,007.88
72170 - Svc Co-Humanitarian Aid & Relf	0.00	24,403.29	0.00	24,403.29
72410 - Acquisition of Audio Visual Eq	0.00	258.20	0.00	258.20
72446 - Common Services-Communications	0.00	199.52	0.00	199.52
72505 - Stationery & other Office Supp	0.00	4,714.31	0.00	4,714.31
72815 - Inform Technology Supplies	0.00	20,488.97	0.00	20,488.97
74410 - Charges on Fin Completed Projs	0.00	38,518.37	0.00	38,518.37
75105 - Facilities & Admin - Implement	0.00	15,012.43	0.00	15,012.43
75705 - Learning costs	0.00	38,861.82	0.00	38,861.82
Total for Fund 30000	0.00	229,475.76	0.00	229,475.76
Total for Activity ACTIVITY1	0.00	229,475.76	0.00	229,475.76
Total for Output : 00108846	0.00	229,475.76	0.00	229,475.76

Project Total :	0.00	471,965.83	0.00	471,965.83
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Signed By:  Date : 10-Mar-2021
Alejandro Pacheco, Representante Residente Adjunto PNUD

Signed By: _____ Date : _____



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UN Development Programme
Report ID: unglodrb

Combined Delivery Report by Activity

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Run Time: 07-07-2021 01:07:44

Selection Criteria :

Business Unit : COL10
Period : Jan-Dec (2020)
Selected Project Id : 00109496
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00108844,00108845,00108846

Project Id : ALL	Period : Jan-Dec (2020)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
49203 - Colombia - Crisis Prev & Rcvry	0.00	471,616.55	0.00	471,616.55
49208 - Colombia - Poverty Reduction	0.00	225.44	0.00	225.44
49210 - Colombia - Finance	0.00	123.84	0.00	123.84



Funds Utilization

Selection Criteria :

Business Unit : COL10
 Period : Jan-Dec (2020)
 Selected Project Id : 00109496
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : 00108844,00108845,00108846

Project/Award: 00109496 UNIDAD DE BUSQUEDA DE PERSONAS Period : As Of Dec31,2020

Output #	00108844	Impl. Partner :9999 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 #	00108845	Impl. Partner :9999 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

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INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF FIXED ASSETS

**To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)
Panama – City, Panama**

We noted that the UNDP project “Apoyo a la puesta en marcha de la Unidad de Búsqueda de personas desaparecidas - UBPD” did not present balances in the fixed assets accounts and accordingly a Statement of Fixed Assets was not produced.

INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF CASH

**To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)
Panama – City, Panama**

We noted that the UNDP project “Apoyo a la puesta en marcha de la Unidad de Búsqueda de personas desaparecidas - UBPD” 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

1. Title: Weaknesses in project budget monitoring by activity

Observation: Although the execution of each output was overall reasonable; several activity lines were low executed, while others were over-executed, and some had no budget allocated.

Project budget execution is monitored at output level, as established by UNDP regulations, but not at activity level, which would allow a better control over the management of project resources.

Priority: Medium

Recommendation: Budget preparation should consider the cost allocation at the activity level to improve monitoring and control of project budgets.

Management comments and action plan:

We agree with the recommendation. Actions to improve financial management of projects have been put in place in 2021, such as the delivery tracking matrix, which ensures monitoring of budget execution at both the project and activity levels. This matrix includes the annual planning of the project and the monthly execution schedule. This information is verified against the Atlas expense reports, ensuring that the execution has been correctly allocated.

Auditor's response:

OAI has indicated that as part of the follow-up to the implementation of this audit recommendation, they will be assessing at a later stage in 2021 the actions taken by the office in early 2021 in regards our observation and the effectiveness of the new tools put in place to enhance the financial monitoring of projects implemented following the direct implementation modality.



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