



AUDIT

OF

**CLIMATE CHANGE ADAPTATION IN VULNERABLE COASTAL CITIES AND
ECOSYSTEMS OF THE URUGUAY RIVER**
(Directly Implemented Project No. 131001, Output Nos. 124181 and 127020)

IN

UNDP URUGUAY

Report No. 2502
Issue Date: 15 June 2022

**Report on the Audit of
Climate Change Adaptation in Vulnerable Coastal Cities and Ecosystems of the Uruguay River
Implemented by UNDP Uruguay
(Project No. 131001, Output Nos. 124181 and 127020)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 23 to 27 May 2022, conducted an audit of Climate Change Adaptation in Vulnerable Coastal Cities and Ecosystems of the Uruguay River (Project No. 131001, Output Nos. 124181 and 127020) (the Project), which is directly implemented and managed by the UNDP Country Office in Uruguay (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 to 31 December 2021 and the accompanying Funds Utilization statement¹ as of 31 December 2021. 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 submitted by the audit firm, the results are summarized in the table below:

| Project Expenses | |
|------------------------|------------|
| Amount (in \$ '000) | Opinion |
| 105.7 | Unmodified |

The audit did not result in any recommendations.

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



Helge
Osttveiten
2022.06.15
07:34:20
-04'00'
Helge S. Osttveiten
Director
Office of Audit and Investigations

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.

FINAL

AUDIT

OF

**UNITED NATIONS DEVELOPMENT PROGRAMME
URUGUAY**

**CLIMATE CHANGE ADAPTATION IN VULNERABLE COASTAL CITIES AND
ECOSYSTEMS OF THE URUGUAY RIVER**

(Directly Implemented Project No. 131001, Outputs No. 124181 and 127020)

Issue Date: 13 June 2022

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Report on the Audit of UNDP Uruguay

Project Name

(Project ID 131001, Outputs ID 124181 and 127020)

The United Nations Development Programme (UNDP) Office of Audit and Investigations (OAI), through PKF Littlejohn (the audit firm) conducted an audit of project “Climate Change adaptation in vulnerable coastal cities and ecosystems of the Uruguay River” (Project ID 131001, Outputs ID 124181 and 127020) (the Project), which is directly implemented by UNDP Uruguay (the Country Office) which reported expenditures totalling USD 78,656.90 and UNDP Argentina which reported expenditures totalling 27,052.22. This was the first audit of the Project. The duration of the audit was from 23 to 27 May 2022.

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 to 31 December 2021 and the accompanying Funds Utilization statements¹ as at 31 December 2021.

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. 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 submitted by the audit firm, the results are summarized in the table below:

| Project Expenses | | Project Assets | |
|------------------------|------------|------------------------|--|
| Amount (in USD 000) | Opinion | Amount (in USD 000) | Opinion |
| 105.7 | Unmodified | - | Not applicable because the project did not present balances in the fixed assets accounts |

- Expenses recorded in the Combined Delivery Report amounted to USD 105,709.12. Based on the scope of our audit there were no out of scope transactions in the CDR under audit.

The audit did not result in any recommendations.

Management comments and action plan

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

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.

**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: | Climate Change adaptation in vulnerable coastal cities and ecosystems of the Uruguay River |
| Output name: | 124181 CC adaptation Uruguay 127020 CC adaptation Argentina |
| UNDP Country Office: | Montevideo, Uruguay |
| Atlas Project ID: | 131001 |
| Atlas Output ID: | 124181 127020 |
| Auditor: | PKF Littlejohn LLP |
| Period subject to audit: | 1 January to 31 December 2021 |

EXECUTIVE SUMMARY

PKF Littlejohn conducted the financial audit of UNDP DIM Project ID 131001, "Climate Change adaptation in vulnerable coastal cities and ecosystems of the Uruguay River"- Outputs no. 124181 and 127020 implemented by UNDP Country Office Uruguay following the Direct Implementation Modality for the period from 1 January to 31 December 2021. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP). The audit was carried out from 23 to 27 May 2022.

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 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

There were no reportable findings raised during the course of our audit, consequently we have not issued a management letter.

Prior year audit

The project ID 131001 "Climate Change adaptation in vulnerable coastal cities and ecosystems of the Uruguay River" - Outputs ID 124181 and 127020 was not audited in the prior year and therefore there were no recommendations to follow up on.

A handwritten signature in blue ink, appearing to read "PKF Littlejohn LLP", with a long horizontal stroke underneath.

PKF Littlejohn LLP

13 June 2022

15 Westferry Circus
Canary Wharf
London
E14 4HD

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 to 31 December 2021 as well as the Funds Utilization statement as at 31 December 2021 and the accounts receivable and accounts payable as at 31 December 2021 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 2021. This statement must include all assets available as at 31 December 2021 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 2021. 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.
- As maybe applicable, provide the progress made in implementing the recommendations raised in previous year audit report.

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 to 31 December 2021. 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.

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)

Regional Audit and Investigation Office for Latin America and Caribbean – Panama City, Panama

We have audited the financial position of the UNDP project ID 131001, "Climate Change adaptation in vulnerable coastal cities and ecosystems of the Uruguay River" output ID 124181 titled 'CC Adaptation Uruguay' and 127020 titled 'CC Adaptation Argentina', for the period 1 January to 31 December 2021 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 105,709.12 is comprised of expenditure directly incurred by the UNDP Country Office in Uruguay for an amount of USD 105,709.12. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Uruguay of USD 105,709.12.

Unmodified opinion

In our opinion, the attached CDRs and Funds Utilization statement present fairly, in all material respects, the expenses of USD 105,709.12 directly incurred by Country Office in Uruguay and charged to the project for the period 1 January to 31 December 2021 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 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 skepticism 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.

A handwritten signature in blue ink, appearing to read "PKF Littlejohn LLP", with a long horizontal line extending from the bottom of the signature.

PKF Littlejohn LLP

13 June 2022

15 Westferry Circus
Canary Wharf
London
E14 4HD

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Run Time: 27-05-2022 19:05:53

Business Unit : URY10
Period : Jan-Dec (2021)
Selected Project Id : 00131001
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Activity : ACTIVITY1.1 (A1.1 Analysis PP instruments)

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|--|------|-----------|------|-----------|
| 71415 - Contribution to Security SC | 0.00 | 619.80 | 0.00 | 619.80 |
| 71470 - Natl Personnel Svcs Agreement | 0.00 | 26,016.49 | 0.00 | 26,016.49 |
| 71605 - Travel Tickets-International | 0.00 | 756.48 | 0.00 | 756.48 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 3,112.38 | 0.00 | 3,112.38 |
| 75105 - Facilities & Admin - Implement | 0.00 | 2,440.41 | 0.00 | 2,440.41 |

| | | | | |
|----------------------|------|-----------|------|-----------|
| Total for Fund 30000 | 0.00 | 32,945.56 | 0.00 | 32,945.56 |
|----------------------|------|-----------|------|-----------|

| | | | | |
|---------------------------------------|-------------|------------------|-------------|------------------|
| Total for Activity ACTIVITY1.1 | 0.00 | 32,945.56 | 0.00 | 32,945.56 |
|---------------------------------------|-------------|------------------|-------------|------------------|

Activity : ACTIVITY1.2 (A1.2 Workshops to validate)

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|--|------|--------|------|--------|
| 71635 - Travel - Other | 0.00 | 183.00 | 0.00 | 183.00 |
| 75105 - Facilities & Admin - Implement | 0.00 | 14.64 | 0.00 | 14.64 |

| | | | | |
|----------------------|------|--------|------|--------|
| Total for Fund 30000 | 0.00 | 197.64 | 0.00 | 197.64 |
|----------------------|------|--------|------|--------|

| | | | | |
|--------------------------------|------|--------|------|--------|
| Total for Activity ACTIVITY1.2 | 0.00 | 197.64 | 0.00 | 197.64 |
|--------------------------------|------|--------|------|--------|

Activity : ACTIVITY12.1 (A12.1 Assessment vulnerability)

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|--|------|----------|------|----------|
| 71415 - Contribution to Security SC | 0.00 | 61.71 | 0.00 | 61.71 |
| 71470 - Natl Personnel Svcs Agreement | 0.00 | 8,742.34 | 0.00 | 8,742.34 |
| 75105 - Facilities & Admin - Implemnet | 0.00 | 704.32 | 0.00 | 704.32 |

| | | | | |
|-----------------------------|-------------|-----------------|-------------|-----------------|
| Total for Fund 30000 | 0.00 | 9,508.37 | 0.00 | 9,508.37 |
|-----------------------------|-------------|-----------------|-------------|-----------------|

| | | | | |
|---------------------------------|------|----------|------|----------|
| Total for Activity ACTIVITY12.1 | 0.00 | 9,508.37 | 0.00 | 9,508.37 |
|---------------------------------|------|----------|------|----------|

Activity : **ACTIVITY2.1** (A2.1 Design of methodology)

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|-------------------------------------|------|--------|------|--------|
| 71415 - Contribution to Security SC | 0.00 | 183.42 | 0.00 | 183.42 |
|-------------------------------------|------|--------|------|--------|



UNDP UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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| Project Id : 00131001 Proyecto Regional URU-ARG - Ad | Period : | Jan-Dec (2021) | | |
|---|------------------------|--------------------------------------|-----------------|------------------|
| Output # : 00124181 Adaptación al CC Uruguay | Impl. Partner : | 03315 UNDP - DIRECT EXECUTION | | |
| | Location : | Uruguay | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 71470 - Natl Personnel Svcs Agreement | 0.00 | 7,717.83 | 0.00 | 7,717.83 |
| 75105 - Facilities & Admin - Implement | 0.00 | 632.11 | 0.00 | 632.11 |
| Total for Fund 30000 | 0.00 | 8,533.36 | 0.00 | 8,533.36 |
| Total for Activity ACTIVITY2.1 | 0.00 | 8,533.36 | 0.00 | 8,533.36 |
| Activity : ACTIVITY2.2 (A2.2 Methodological guide) | | | | |
| Fund : 30000 (PROGRAMME COST SHARING) | | | | |
| 71415 - Contribution to Security SC | 0.00 | 183.42 | 0.00 | 183.42 |
| 71470 - Natl Personnel Svcs Agreement | 0.00 | 7,717.83 | 0.00 | 7,717.83 |
| 75105 - Facilities & Admin - Implement | 0.00 | 632.11 | 0.00 | 632.11 |
| Total for Fund 30000 | 0.00 | 8,533.36 | 0.00 | 8,533.36 |
| Total for Activity ACTIVITY2.2 | 0.00 | 8,533.36 | 0.00 | 8,533.36 |
| Activity : ACTIVITY3.2 (A3.2 Monitoring indicators) | | | | |
| Fund : 30000 (PROGRAMME COST SHARING) | | | | |
| 71470 - Natl Personnel Svcs Agreement | 0.00 | 5,782.62 | 0.00 | 5,782.62 |
| 75105 - Facilities & Admin - Implement | 0.00 | 462.61 | 0.00 | 462.61 |
| Total for Fund 30000 | 0.00 | 6,245.23 | 0.00 | 6,245.23 |
| Total for Activity ACTIVITY3.2 | 0.00 | 6,245.23 | 0.00 | 6,245.23 |
| Activity : ACTIVITY6.1 (A6.1 Plans with ACC actions) | | | | |
| Fund : 30000 (PROGRAMME COST SHARING) | | | | |
| 71470 - Natl Personnel Svcs Agreement | 0.00 | 9,603.67 | 0.00 | 9,603.67 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 390.37 | 0.00 | 390.37 |
| 75105 - Facilities & Admin - Implement | 0.00 | 799.52 | 0.00 | 799.52 |
| Total for Fund 30000 | 0.00 | 10,793.56 | 0.00 | 10,793.56 |
| Total for Activity ACTIVITY6.1 | 0.00 | 10,793.56 | 0.00 | 10,793.56 |
| Activity : ACTIVITY99 (A99 Cost Recovery) | | | | |
| Fund : 30000 (PROGRAMME COST SHARING) | | | | |



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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| | | | | |
|--|----------|-----------------|-------------------------------|-----------|
| Project Id : 00131001 Proyecto Regional URU-ARG - Ad | | Period : | Jan-Dec (2021) | |
| Output # : 00124181 Adaptación al CC Uruguay | | Impl. Partner : | 03315 UNDP - DIRECT EXECUTION | |
| | | Location : | Uruguay | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |

| | | | | |
|--|-------------|------------------|-------------|------------------|
| 64397 - Services to projects -CO staff | 0.00 | 1,231.36 | 0.00 | 1,231.36 |
| 74596 - Services to projects -GOE | 0.00 | 527.73 | 0.00 | 527.73 |
| 75105 - Facilities & Admin - Implement | 0.00 | 140.73 | 0.00 | 140.73 |
| Total for Fund 30000 | 0.00 | 1,899.82 | 0.00 | 1,899.82 |
| Total for Activity ACTIVITY99 | 0.00 | 1,899.82 | 0.00 | 1,899.82 |
| Total for Output : 00124181 | 0.00 | 78,656.90 | 0.00 | 78,656.90 |

| | |
|--|---|
| Output # : 00127020 Adaptación al CC Argentina | Impl. Partner : 03315 UNDP - DIRECT EXECUTION |
| | Location : Uruguay |

Activity : ACTIVITY1.1 (A1.1 Analysis PP Instruments)

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|--|-------------|---------------|-------------|---------------|
| 71605 - Travel Tickets-International | 0.00 | 92.14 | 0.00 | 92.14 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 363.16 | 0.00 | 363.16 |
| 71635 - Travel - Other | 0.00 | 378.33 | 0.00 | 378.33 |
| 75105 - Facilities & Admin - Implement | 0.00 | 66.69 | 0.00 | 66.69 |
| Total for Fund 30000 | 0.00 | 900.32 | 0.00 | 900.32 |
| Total for Activity ACTIVITY1.1 | 0.00 | 900.32 | 0.00 | 900.32 |

Activity : ACTIVITY2.1 (A2.1 Design of methodology)

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|--|-------------|-----------------|-------------|-----------------|
| 71415 - Contribution to Security SC | 0.00 | 183.42 | 0.00 | 183.42 |
| 71470 - Natl Personnel Svcs Agreement | 0.00 | 7,717.83 | 0.00 | 7,717.83 |
| 75105 - Facilities & Admin - Implement | 0.00 | 632.11 | 0.00 | 632.11 |
| Total for Fund 30000 | 0.00 | 8,533.36 | 0.00 | 8,533.36 |
| Total for Activity ACTIVITY2.1 | 0.00 | 8,533.36 | 0.00 | 8,533.36 |

Activity : ACTIVITY2.2 (A2.2 Methodological guide)

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|--|------|----------|------|----------|
| 71415 - Contribution to Security SC | 0.00 | 183.42 | 0.00 | 183.42 |
| 71470 - Natl Personnel Svcs Agreement | 0.00 | 7,717.83 | 0.00 | 7,717.83 |
| 75105 - Facilities & Admin - Implement | 0.00 | 632.11 | 0.00 | 632.11 |




UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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| Project Id : 00131001 Proyecto Regional URU-ARG - Ad | Period : | Jan-Dec (2021) | | |
|--|-----------------|-------------------------------|-----------------|------------|
| Output # : 00127020 Adaptación al CC Argentina | Impl. Partner : | 03315 UNDP - DIRECT EXECUTION | | |
| | Location : | Uruguay | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| Total for Fund 30000 | 0.00 | 8,533.36 | 0.00 | 8,533.36 |
| Total for Activity ACTIVITY2.2 | 0.00 | 8,533.36 | 0.00 | 8,533.36 |
| Activity : ACTIVITY3.2 (A3.2 Monitoring indicators) | | | | |
| Fund : 30000 (PROGRAMME COST SHARING) | | | | |
| 71470 - Natl Personnel Svcs Agreement | 0.00 | 5,782.62 | 0.00 | 5,782.62 |
| 75105 - Facilities & Admin - Implement | 0.00 | 462.61 | 0.00 | 462.61 |
| Total for Fund 30000 | 0.00 | 6,245.23 | 0.00 | 6,245.23 |
| Total for Activity ACTIVITY3.2 | 0.00 | 6,245.23 | 0.00 | 6,245.23 |
| Activity : ACTIVITY6.1 (A6.1 Plans with ACC actions) | | | | |
| Fund : 30000 (PROGRAMME COST SHARING) | | | | |
| 71470 - Natl Personnel Svcs Agreement | 0.00 | 2,629.59 | 0.00 | 2,629.59 |
| 75105 - Facilities & Admin - Implement | 0.00 | 210.36 | 0.00 | 210.36 |
| Total for Fund 30000 | 0.00 | 2,839.95 | 0.00 | 2,839.95 |
| Total for Activity ACTIVITY6.1 | 0.00 | 2,839.95 | 0.00 | 2,839.95 |
| Total for Output : 00127020 | 0.00 | 27,052.22 | 0.00 | 27,052.22 |
| Project Total : | 0.00 | 105,709.12 | 0.00 | 105,709.12 |

Signed By :  Date : 27/05/2022
Stefan Liller
Representante Residente
Programa de las Naciones Unidas para el Desarrollo
en el Uruguay

DocuSigned by:

30E365EFA196417
Claudio Tomasi

Resident Representative

30-May-2022



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UNDP UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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Run Time: 27-05-2022 19:05:53

Selection Criteria :

Business Unit : URY10
Period : Jan-Dec (2021)
Selected Project Id : 00131001
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

| Project Id : ALL | Period : Jan-Dec (2021) | | | |
|-----------------------------|-------------------------------|-----------|-----------------|-----------|
| Output # : ALL | Impl. Partner : Location : | | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 48001 - Argentina - Central | 0.00 | 27,052.22 | 0.00 | 27,052.22 |
| 52601 - Uruguay - Central | 0.00 | 78,656.90 | 0.00 | 78,656.90 |



Funds Utilization

Selection Criteria :

Business Unit : URY10
Period : Jan-Dec (2021)
Selected Project Id : 00128680,00131001
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

No Data found for the Selection Criteria

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)

Regional Audit and Investigation Office for Latin America and Caribbean – Panama City,
Panama

We noted that Project 131001 “Climate Change adaptation in vulnerable coastal cities and ecosystems of the Uruguay River”, output ID 124181 titled “CC Adaptation Uruguay” and output ID 127020 titled “CC Adaptation Argentina”, 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)

Regional Audit and Investigation Office for Latin America and Caribbean – Panama City,
Panama

We noted that Project 131001 “Climate Change adaptation in vulnerable coastal cities and ecosystems of the Uruguay River”, output ID 124181 titled “CC Adaptation Uruguay” and output ID 127020 titled “CC Adaptation Argentina” did not have a dedicated bank account for the project subject to audit and accordingly a Statement of Cash was not produced.