



**AUDIT**

**OF**

**PROGRAMA DE DESARROLLO METROPOLITANO DE LA MUNICIPALIDAD DE  
GUATEMALA – EJE MOVILIDAD URBANA  
(Nationally Implemented Project No. 39570)**

**IN**

**UNDP GUATEMALA**

**Report No. 2769**  
**Issue Date: 19 July 2024**

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**Report on the Audit of Programa de Desarrollo Metropolitano de la Municipalidad de Guatemala – Eje Movilidad Urbana (Project No. 39570)  
Implemented in UNDP Guatemala  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 27 May to 12 June 2024, conducted an audit of *Programa de Desarrollo Metropolitano de la Municipalidad de Guatemala – Eje Movilidad Urbana* (Project No. 39570) (the Project), which is nationally implemented with support services provided by the UNDP Country Office in Guatemala. The last audit of the Project was conducted by OAI, through PKF Littlejohn LLP in 2023 and covered project expenses from 1 January to 31 December 2022.

The audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series. The audit work covered financial transactions as well as internal controls and systems for the purpose of expressing an opinion on whether the financial statements present fairly, in all material aspects, the Project’s operations, as well as assess compliance with UNDP regulations, rules, policies and procedures and donor agreements. The audit covered the Project’s Combined Delivery Report, which includes expenses for the period from 1 January to 31 December 2023 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2023. It also reviewed the relevant systems, procedures and practices in place as they relate to the Project, in the areas of governance, programme, and operations. 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* of The Institute of Internal Auditors (The IIA).

**Overall audit rating**

Based on the audit report submitted by the audit firm, OAI assessed the management of the Project as **fully satisfactory**, which means “The assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area.”

Project Expenses*	
Amount (in \$ '000)	Opinion
21,987	Unmodified

The audit did not result in any recommendations.

The previous audit (Report No. 2622, issued on 29 June 2023) did not result in any recommendations.

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<sup>1</sup> The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) undepreciated fixed assets used at the project level; (c) inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.



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**Management comments and action plan**

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



Guillermo Munoz  
Deputy Director (Audit) a.i.  
Office of Audit and Investigations

**AUDIT**

**OF**

**UNITED NATIONS DEVELOPMENT PROGRAMME  
GUATEMALA**

**Programa de Desarrollo Metropolitano de la Municipalidad de Guatemala – Eje  
Movilidad Urbana**

**(CO Support to Nationally Implemented Project No. 39570)**

**Report No. 2769  
Issue Date: 5 July 2024**

**United Nations Development Programme  
(UNDP)**

Report of the Independent Auditor to  
the United Nations Development Programme (UNDP)  
Nationally Implemented (NIM) Project with support services provided by UNDP (CO  
support to NIM)

Project name:	Programa de Desarrollo Metropolitano de la Municipalidad de Guatemala – Eje Movilidad Urbana
Quantum Project ID:	39570
UNDP Country Office:	Guatemala City, Guatemala
Auditor:	PKF Littlejohn
Period subject to audit:	1 January to 31 December 2023

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## Report on the Audit of UNDP Guatemala

### Programa de Desarrollo Metropolitano de la Municipalidad de Guatemala - Eje Movilidad Urbana

(Project ID 39570)

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn (the audit firm) conducted an audit of project “Programa de Desarrollo Metropolitano de la Municipalidad de Guatemala - Eje Movilidad Urbana” (Project ID 39570) (the Project), which is nationally implemented<sup>1</sup> with support services provided by UNDP Guatemala (the Country Office). The duration of the audit was from 27 May to 11 June 2024.

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 2023 and the accompanying Funds Utilization statements<sup>2</sup> as at 31 December 2023 as well as the Statement of Fixed Assets as at 31 December 2023.

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.

In addition to this, the audit firm also conducted an audit of the project-related Internal Controls and Systems. This included assessment of internal controls with regard to the audited project in areas specified by OAI.

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
21,986	Unmodified	N/A	N/A

- Expenses recorded in the Combined Delivery Report amounted to USD 21,986,777.12. There were no exclusions from the audit scope.

<sup>1</sup> The responsible units in UNDP facilitate the audits of nationally implemented (NIM) projects. However, this NIM project was audited by OAI due to the significant involvement of the Country Office in its implementation, and the subsequent materiality of the amount expensed by UNDP.

<sup>2</sup> The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) undepreciated fixed assets used at the project level; (c) inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.

Commitments recorded in the CDR as at 31 December 2023 amounted to USD 1,448,684.14. The commitments applicable to our scope (USD 1,448,684.14) were either cancelled or partially disbursed and recorded as expenses in project records in the first semester of 2024 leaving an amount of USD 197,277.09 pending to be paid.

The open commitments corresponded to ongoing contracts of a varied nature (construction supplies, consultancy services, software licenses).

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.



## EXECUTIVE SUMMARY

PKF Littlejohn conducted the financial audit of UNDP NIM Project ID 39570, “Programa de Desarrollo Metropolitano de la Municipalidad de Guatemala - Eje Movilidad Urbana” with support services provided by by UNDP Guatemala following the CO Support to NIM Modality for the period from 1 January to 31 December 2023. 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 as the project does not have fixed assets.
Statement of Cash	Not applicable as 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 39570 “Programa de Desarrollo Metropolitano de la Municipalidad de Guatemala - Eje Movilidad Urbana” was audited in 2022 (Report No. 2622 issued on 29 June 2023) which covered the period 1 January to 31 December 2022 but there were no recommendations to follow up.



**PKF Littlejohn LLP**

5 July 2024

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## THE AUDIT ENGAGEMENT

### Audit Objectives and Scope

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January to 31 December 2023 as well as the Funds Utilization statement as at 31 December 2023 and the accounts receivable and accounts payable as at 31 December 2023 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 2023. This statement must include all assets available as at 31 December 2023 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 2023. 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 2023. 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.

## **B. Internal-control and system audit**

The Internal-control and systems audit of the project was conducted in accordance with the UNDP DIM Audits Terms of Reference.

This included the performance of necessary audit steps to cover the project's internal controls and systems in order to assess:

- (a) Reliability and integrity of project financial and operational information;
- (b) Effectiveness and efficiency of project operations;
- (c) Safeguarding of project assets;
- (d) Compliance with legislative mandates, regulations and rules, policies and procedures, as well as donor agreements.

In respect of this, the audit firm has assessed the internal controls with regard to the audited project in the following areas:

- (i) Organization and Staffing: Assess the overall project structure for effective workflows and management arrangements, including assignment of authority, accountability and responsibility to staff.
- (ii) Programme and project management: Assess the management aspects in terms of approval of the project, financial management of project funds, and monitoring of implementation towards achievement of the project objectives. This includes reporting to the Steering Committee, Project Board and/or Donors.
- (iii) Human Resources: Assess competitiveness and transparency of the recruitment process; and effectiveness of the management of project personnel, including contract administration, performance evaluation and training and payment of salaries and allowances.
- (iv) Finance: Assess the compliance with UNDP policies with respect to the safe custody and adequate management of cash, commitment of expenditures against approved budget, disbursement or payments against liabilities and cash advances to field offices, project staff, etc.
- (v) Procurement: Assess whether goods, services and civil works for the project are procured competitively and in a transparent manner in accordance with UNDP policies and procedures. This includes management of obligations and appropriate assessment of goods or services delivered and monitoring performance of the contractors before payment.
- (vi) Asset Management: Assess whether project assets are adequately recorded, safeguarded, monitored, including periodic physical verification of their use and existence.
- (vii) Cash Management: Review the safeguarding of all cash (including bank accounts) held separately for the purposes of the project either in the UNDP country office or at the project field offices, including cash held as advances or imprest in any sub-office or field office.

- (viii) Information Systems: Assess the efficiency and security of the information systems established and maintained from project funds and their adequacy to meet the management and reporting requirements of the projects.
- (ix) General Administration: These include areas of operations not specifically covered above and for which expenses are charged to the project covering such areas as: travel of project staff, use and maintenance of project vehicles, lease and maintenance of office premises.
- (x) Follow-up on previous audits: As may be applicable, assess the status of implementation of the previous years audit recommendations.

## **REPORT OF THE INDEPENDENT AUDITORS TO UNDP**

### **Programa de Desarrollo Metropolitano de la Municipalidad de Guatemala - Eje Movilidad Urbana**

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

We have audited the financial position of the UNDP project 39570, Programa de Desarrollo Metropolitano de la Municipalidad de Guatemala – Eje Movilidad Urbana for the period from 1 January to 31 December 2023 which include: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization statement (“the statement”); and (c) the project-related accounts receivable and accounts payable.

#### **Unmodified opinion**

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of USD 21,986,777.12 directly incurred by the UNDP Country Office in 2023 and charged to the project for the period 1 January to 31 December 2023 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 Utilisation 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 Utilisation 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 Utilisation 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 Funds Utilisation 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**

5 July 2024

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# COMBINED DELIVERY REPORT AND FUNDS UTILIZATIONS STATEMENTS



## Combined Delivery Report

Project: **GTM-00039570 - MOVILIDAD URBANA**

Country: **Guatemala**

Period: **Quarter 4, 2023**

Status: **Approved**

### Report by Output and Fund

Account Description	Government	UNDP	UN Agencies	Total
<b>Output: GTM-00039570 - MOVILIDAD URBANA</b>	<b>0.00</b>	<b>21,986,777.12</b>	<b>0.00</b>	<b>21,986,777.12</b>
Fund: 30071 - Programme cost sharing - GOV1	0.00	21,986,777.12	0.00	21,986,777.12
71305 Local Consultants Expenses - Short-Term Technical Contractors	0.00	-441,783.45	0.00	-441,783.45
72105 Service Cost - Construction and Engineer	0.00	5,019,358.50	0.00	5,019,358.50
72115 Service Cost - Natural Resources and Environment	0.00	11,029,517.25	0.00	11,029,517.25
72311 Consumables - Fuel, Petroleum and Other Oils	0.00	4,715,466.22	0.00	4,715,466.22
74596 Services to Projects - General Opex	0.00	913,968.85	0.00	913,968.85
75105 Facilities and Administration - Implementation	0.00	743,750.38	0.00	743,750.38
76105 Realized Foreign Exchange Losses	0.00	9,446.21	0.00	9,446.21
76125 Realized Loss	0.00	8,974.85	0.00	8,974.85
76135 Realized Foreign Exchange Gain - AP	0.00	-11,921.69	0.00	-11,921.69
<b>Project Total:</b>	<b>0.00</b>	<b>21,986,777.12</b>	<b>0.00</b>	<b>21,986,777.12</b>

### Report by Activity and Fund

Account Description	Government	UNDP	UN Agencies	Total
<b>Output: GTM-00039570 - MOVILIDAD URBANA</b>	<b>0.00</b>	<b>21,986,777.12</b>	<b>0.00</b>	<b>21,986,777.12</b>
Activity: -	0.00	394,121.42	0.00	394,121.42
Fund: 30071 - Programme cost sharing - GOV1	0.00	394,121.42	0.00	394,121.42
72105 Service Cost - Construction and Engineer	0.00	-500,548.35	0.00	-500,548.35
72115 Service Cost - Natural Resources and Environment	0.00	863,858.09	0.00	863,858.09
74525 Sundry Expenses	0.00	23,711.20	0.00	23,711.20
75105 Facilities and Administration - Implementation	0.00	12,715.83	0.00	12,715.83
76135 Realized Foreign Exchange Gain - AP	0.00	-5,615.35	0.00	-5,615.35
Activity: R01.Q1 - R01-PROY TRANSMETRO ALA SUR	0.00	6,937,961.11	0.00	6,937,961.11
Fund: 30071 - Programme cost sharing - GOV1	0.00	6,937,961.11	0.00	6,937,961.11
71305 Local Consultants Expenses - Short-Term Technical Contractors	0.00	10,405.22	0.00	10,405.22
72105 Service Cost - Construction and Engineer	0.00	1,971,763.06	0.00	1,971,763.06
72311 Consumables - Fuel, Petroleum and Other Oils	0.00	4,715,466.22	0.00	4,715,466.22
75105 Facilities and Administration - Implementation	0.00	234,490.86	0.00	234,490.86
76105 Realized Foreign Exchange Losses	0.00	3,442.57	0.00	3,442.57
76125 Realized Loss	0.00	4,672.44	0.00	4,672.44
76135 Realized Foreign Exchange Gain - AP	0.00	-2,279.26	0.00	-2,279.26
Activity: R01.Q2 - R01-PROY TRANSMETRO ALA SUR	0.00	-17,435.62	0.00	-17,435.62
Fund: 30071 - Programme cost sharing - GOV1	0.00	-17,435.62	0.00	-17,435.62
71305 Local Consultants Expenses - Short-Term Technical Contractors	0.00	-511,204.43	0.00	-511,204.43
72105 Service Cost - Construction and Engineer	0.00	511,204.43	0.00	511,204.43
74525 Sundry Expenses	0.00	-17,892.15	0.00	-17,892.15
75105 Facilities and Administration - Implementation	0.00	-0.01	0.00	-0.01
76105 Realized Foreign Exchange Losses	0.00	456.54	0.00	456.54
Activity: R04 - R04 - MANTENIMIENTO VIAL	0.00	14,677,166.14	0.00	14,677,166.14

Fund: 30071 - Programme cost sharing - GOV1	0.00	14,677,166.14	0.00	14,677,166.14
71305 Local Consultants Expenses - Short-Term Technical Contractors	0.00	59,015.76	0.00	59,015.76
72105 Service Cost - Construction and Engineer	0.00	3,036,939.36	0.00	3,036,939.36
72115 Service Cost - Natural Resources and Environment	0.00	10,165,659.16	0.00	10,165,659.16
74596 Services to Projects - General Opex	0.00	913,968.85	0.00	913,968.85
75105 Facilities and Administration - Implementation	0.00	496,569.89	0.00	496,569.89
76105 Realized Foreign Exchange Losses	0.00	4,737.79	0.00	4,737.79
76125 Realized Loss	0.00	4,302.41	0.00	4,302.41
76135 Realized Foreign Exchange Gain - AP	0.00	-4,027.08	0.00	-4,027.08
Activity: R04.Q1 - R04 - MANTENIMIENTO VIAL	0.00	-5,035.93	0.00	-5,035.93
Fund: 30071 - Programme cost sharing - GOV1	0.00	-5,035.93	0.00	-5,035.93
74525 Sundry Expenses	0.00	-5,819.05	0.00	-5,819.05
75105 Facilities and Administration - Implementation	0.00	-26.19	0.00	-26.19
76105 Realized Foreign Exchange Losses	0.00	809.31	0.00	809.31
<b>Project Total:</b>	<b>0.00</b>	<b>21,986,777.12</b>	<b>0.00</b>	<b>21,986,777.12</b>

### Funds Utilization

Output: GTM-00039570 - MOVILIDAD URBANA Implementing Partner: -	UNDP Amount
Outstanding NIM Advances:	0.00
Undepreciated Fixed Assets:	0.00
Unamortized Intangible Assets:	0.00
Inventory:	0.00
Prepayments:	0.00
Commitments:	1,448,684.14

Signed on behalf of UNDP:

**Ana Maria Diaz**  
ana.maria.diaz@undp.org

Date: Mar 14, 2024

Signed on behalf of Implementing Partner:

**Irma Rodas**  
Directora de Proyecto  
Municipalidad de Guatemala

Date: Mar 21, 2024



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## **CERTIFICATION FOR STATEMENT OF FIXED ASSETS**

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

We noted that the project ID 39570 "Programa de Desarrollo Metropolitano de la Municipalidad de Guatemala - Eje Movilidad Urbana", did not present balances in the fixed assets accounts and accordingly a Statement of Fixed Assets was not produced.

## **CERTIFICATION OF STATEMENT OF CASH**

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

We noted that the project ID 39570 "Programa de Desarrollo Metropolitano de la Municipalidad de Guatemala - Eje Movilidad Urbana", did not have a dedicated bank account for the project subject to audit and accordingly a Statement of Cash was not produced.

## INTERNAL-CONTROLS AND SYSTEMS AUDIT

The audit firm, in the assessment of project related Internal-controls and systems conducted in accordance with the UNDP DIM Audits Terms of Reference, has assessed the required areas as follows:

(e) Organization and Staffing was adequate and in compliance with applicable rules, policies and procedures

(i) Programme and project management was adequate and in compliance with applicable rules, policies and procedures.

No issues noted.

(ii) Human Resources was adequate and in compliance with applicable rules, policies and procedures.

No issues noted.

(iii) Finance was adequate and in compliance with applicable rules, policies and procedures.

No issues noted.

(iv) Procurement was adequate and in compliance with applicable rules, policies and procedures.

No issues noted.

(v) Asset Management was adequate and in compliance with applicable rules, policies and procedures.

No issues noted.

(vi) Cash Management was effective adequate and in compliance with applicable rules, policies and procedures.

No issues noted.

(vii) Information Systems was adequate and in compliance with applicable rules, policies and procedures.

No issues noted.

(viii) General Administration was adequate and in compliance with applicable rules, policies and procedures.

No issues noted.

(ix) Follow-up on previous year: As may be applicable, assess the status of implementation of the previous year's audit recommendations.

There were no recommendation to follow-up on previous year's report.