



AUDIT

OF

UNDP COLOMBIA

PROGRAMA PROMOCIÓN DE LA CONVIVENCIA
Directly Implemented Project No. 00058855

Report No. 1084
Issue Date: 20 March 2013

**Report on the audit of UNDP Colombia - Programa promoción de la convivencia (Project ID 00058855)
Executive Summary**

From 22 October to 7 November 2012, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP), through MGI Paez Asociados SAS (the audit firm), conducted an audit of Programa promoción de la convivencia, (Project ID 00058855) (the Project), which is directly implemented and managed by the UNDP Country Office in Colombia (the Office). The audit firm was under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

The Project reported expenditure totalling \$4.4 million during the period from 1 January to 31 December 2011. The following donors contributed to the Project: Spain, Sweden, Canada, Norway, Belgium, UNDP, Catalonia Cooperation Agency and Switzerland.

Audit scope and objectives

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the results of the Project's operations. The audit covered the review of the Project's Statement of Expenditure (Combined Delivery Report) for the period from 1 January to 31 December 2011 and Statement of Assets as of 31 December 2011.

Follow-up on prior audit: The audit also verified the implementation status of the previous audit report on this Project issued on 6 June 2011 (Report No. 796). All recommendations were noted to be fully implemented.

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 Expenditure		Project Assets		Cash	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
4,358	Unqualified	30	Unqualified	-	Not Applicable*

* No separate bank account and/or petty cash was held by the project

Key issues and recommendations

The audit did not raise any reportable issues.



Helge S. Ostveiten
Director
Office of Audit and Investigations