

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP COLOMBIA

QUINTO INFORME NACIONAL DE DESARROLLO HUMANO PARA COLOMBIA
Directly Implemented Project No. 00070121

Report No. 1085
Issue Date: 20 March 2013

**Report on the audit of UNDP Colombia - Quinto informe nacional de desarrollo humano para Colombia
(Project ID 00070121)
Executive Summary**

From 22 October to 2 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 Quinto informe nacional de desarrollo humano para Colombia, (Project ID 00070121) (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 \$0.66 million during the period from 1 January to 31 December 2011. The following donors contributed to the Project: Spain, the Netherlands, Sweden, Canada, Catalonia Cooperation Agency, Norway, UNDP and UNHCR.

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.

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
663	Unqualified	10	Unqualified	-	Not Applicable*

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

Key issues and recommendations

There audit did not raise any reportable issues



Helge S. Ostveiten
Director
Office of Audit and Investigations