

**AUDIT**

**OF THE**

**JOINT PROGRAMME IN COLOMBIA**

**FUNDED BY THE SUSTAINABLE DEVELOPMENT GOALS FUND**

**Report No. 1810**

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## Report on the Audit of the Joint Programme in Colombia Funded by the Sustainable Development Goals Fund Executive Summary

The UNDP Office of Audit and Investigations (OAI), as the Internal Audit Service of the Convening Agency for the Joint Programme, conducted an audit of *Territorios productivos y con seguridad alimentaria para una población resiliente y en paz, en ecosistemas estratégicos en el Cauca* (Joint Programme), in Colombia, from 17 April to 2 May 2017. The Joint Programme was funded by the Sustainable Development Goals Fund (SDG-Fund), an international multi-agency and multi-donor development mechanism created to support the attainment of the Sustainable Development Goals. The audit aimed to assess the adequacy and effectiveness of the programme's governance, risk management, and control processes in Colombia relating to the following areas and sub-areas:

- (a) Governance mechanisms and coordination
- (b) Risk management
- (c) Monitoring and evaluation
- (d) Reporting (programmatic and financial)
- (e) Communication and advocacy / knowledge management
- (f) Financial management

The audit covered the activities of UNDP Colombia as the Convening Agency<sup>1</sup> for the Joint Programme and jointly implemented activities of the other Participating UN Organizations (PUNOs) in Colombia, i.e. FAO, UN Women and WFP, in coordination with their respective Internal Audit Services. The audit conducted fieldwork in Bogota and three of the four municipalities (i.e. Almaguer, Bolivar, and San Sebastian) under the Department of Cauca where the Joint Programme was being implemented. The audit covered activities and recorded expenditures by UNDP and UN Women for the Joint Programme from 1 January 2015 to 30 April 2017. Detailed testing of WFP and FAO activities was not conducted.

Table 1 below provided the breakdown of disbursements to and expenditures by PUNOs in 2016 for the Joint Programme:

Table 1. Funds disbursed from the SDG-Fund to the Joint Programme in Colombia, by organization

Organization	Net funded amount	Transfer	Refund	Expenditure	Delivery rate
WFP	\$196,180	\$196,180	\$0	\$196,180	100.0%
UN Women	\$219,000	\$219,000	\$0	\$117,320	53.6%
FAO	\$404,590	\$404,590	\$0	\$400,422	99.0%
UNDP	\$680,230	\$680,230	\$0	\$605,726	89.0%
total	\$1,500,000	\$1,500,000	\$0	\$1,319,648	85.4%

Source: Gateway, managed by the Multi-Partner Trust Fund Office (September 2017)

Representing the inter-agency audit team, OAI met with the Country Representatives of each PUNO along with the Joint Programme focal points, to discuss their views of the joint programme governance committees, progress of their agency-specific programmatic interventions, and overall collaboration.<sup>2</sup>

The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

<sup>1</sup> Under the pass-through modality for a joint programmes, the Convening Agency is elected jointly based on merit in a comparative review by all participating UN organizations, and it needs to be a Participating UN Organization with in-country presence. The Convening Agency coordinates all the joint programme partners, coordinates and compiles annual work plans and narrative reports, coordinates monitoring of annual targets, calls and reports on Steering Committee meetings, facilitates audits and evaluation. The Convening Agency may be involved in resource mobilization.

<sup>2</sup> OAI met with the Deputy Country Representative of UN Women.

## Overall audit rating

OAI assessed the Joint Programme as **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."

## Key recommendation(s): Total = 3, high priority = 0

The audit did not result in any high (critical) priority recommendations. There are three medium (important) priority recommendations, which means "Action is required to ensure that the audited entities are not exposed to risks. Failure to take action could result in negative consequences for the organizations." These recommendations include actions to address weaknesses in the operations of the governance and coordination structures of the Joint Programme in Colombia; incomplete risk management tools; and delays in the formulation of the target outcome measurement methodology for the programmatic interventions.

## Management comments and action plan

The UN Resident Coordinator in Colombia accepted all recommendations and is in the process of implementing them. Management comments and/or additional information provided have been incorporated in the report, where appropriate.

Low risk issues (not included in this report) have been discussed directly with management and actions have been initiated to address them.



Helge S. Osttveiten  
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