

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP REGIONAL BUREAU FOR LATIN AMERICA AND THE CARIBBEAN

**Evidence-Based Information Management for Citizen Security
in Central America Project
(Directly Implemented Project No. 80822, Output No. 90391)**

Report No. 1985

Issue Date: 30 August 2018

**Report on the Audit of UNDP RBLAC
Evidence-Based Information Management for Citizen Security in Central America Project
(Project No. 80822, Output No. 90391)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Deloitte Haskins & Sells LLP (the audit firm), from 21 May 2018 to 10 July 2018, conducted an audit of Evidence-Based Information Management for Citizen Security in Central America Project (Project No. 80822, Output No. 90391, which is directly implemented and managed by the UNDP Regional Bureau for Latin America and the Caribbean (the Office). This was the first audit of the Project.

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 Delivery Report, which includes expenses for the period from 1 January to 31 December 2017 and the accompanying Funds Utilization statement¹ as of 31 December 2017 as well as Statement of Assets as of 31 December 2017. The audit did not include expenses processed and approved in locations outside of the purview of the Regional Bureau, Regional Hub or country office. 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:

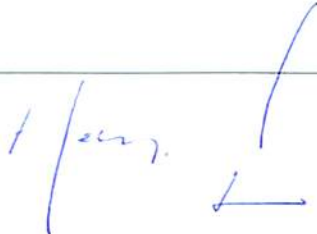
Project Expenses		Project Assets	
Amount (in \$)	Opinion	Amount (in \$)	Opinion
1,378,655	Unmodified*	58,778	Unmodified*

*Unmodified = Unqualified or clean opinion.

The audit did not result in any recommendations.

Management comments and action plan

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



Helge S. Osttveiten
Director
Office of Audit and Investigations

¹The 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.