

**UNITED NATIONS DEVELOPMENT PROGRAMME**  
**Office of Audit and Investigations**



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UNDP REGIONAL BUREAU FOR LATIN AMERICA AND THE CARIBBEAN**

**Information System Programme for Resilience in Food and Nutrition Security of the  
SICA Region (PROGRESAN-SICA)  
(Directly Implemented Project No. 95387, Output No. 99396)**

**Report No. 1986**

**Issue Date: 28 August 2018**

**Report on the Audit of UNDP RBLAC  
Information System Programme for Resilience in Food and Nutrition Security of the SICA Region  
(PROGRESAN-SICA) (Project No. 95387, Output No. 99396)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Deloitte Haskins & Sells LLP (the audit firm), from 21 May to 10 July 2018, conducted an audit of Information System Programme for Resilience in Food and Nutrition Security of the SICA Region (PROGRESAN-SICA) (Project No. 95387, Output No. 99396), 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 statement<sup>1</sup> as of 31 December 2017, as well as the Statement of Cash Position, as of 31 December 2017.

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 Cash Position	
Amount (in \$)	Opinion	Amount (in \$)	Opinion
1,829,680	Unmodified**	1,000	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. Ostveiten  
Director  
Office of Audit and Investigations

<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.