

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



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UNDP COLOMBIA**

**APOYO JURISDICCION ESPECIAL PARA LA PAZ - MPTF**  
**(Directly Implemented Project No. 102322, Output Nos. 104421, 104422, 104423)**

**Report No. 1993**

**Issue Date: 6 August 2018**

**Report on the Audit of UNDP Colombia**  
**Apoyo Jurisdicción Especial para la Paz - MPTF**  
**(Project No. 102322, Output Nos. 104421, 104422, 104423)**  
**Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 25 June to 6 July 2018, conducted an audit of Apoyo Jurisdicción Especial para la Paz - MPTF (Project No. 102322, Output Nos. 104421, 104422, and 104423) (the Project), which is directly implemented and managed by the UNDP Country Office in Colombia (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. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters) or expenses of other United Nations agencies. The audit did not cover the Statement of Assets as no assets were held by the Project. 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 and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

Project Expenses*	
Amount (in \$ '000)	Opinion
2,445	Unmodified

\*Expenses recorded in the Combined Delivery Report were \$2,468,234.

Excluded from the audit scope were transactions that relate to expenses of other entities in the amount of \$23,338.

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.

<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.



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A handwritten signature in blue ink, appearing to read 'Antoine Khoury', enclosed within a black rectangular box.

Antoine Khoury  
Officer-in-Charge  
Office of Audit and Investigations