



**AUDIT**

**OF**

**CULTURA DE LA PAZ Y FORTALECIMIENTO DEL ORGANO ELECTORAL  
PLURINACIONAL (OEP) BOLIVIA**  
**(Directly Implemented Project No. 124004, Output Nos. 119073, 119578, 119579 and  
120715)**

**IN**

**UNDP BOLIVIA**

**Report No. 2378**

**Issue Date: 9 July 2021**

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**Report on the Audit of UNDP Bolivia**  
**Cultura de la paz y Fortalecimiento del Órgano Electoral Plurinacional (OEP) Bolivia**  
**(Project No.124004, Output Nos. 119073, 119578, 119579 and 120715)**  
**Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 17 May to 15 June 2021, conducted an audit of Cultura de la paz y Fortalecimiento del Órgano Electoral Plurinacional (OEP) Bolivia (Project No. 124004, Output Nos. 119073, 119578, 119579 and 120715) (the Project), which is directly implemented and managed by the UNDP Country Office in Bolivia (the Office). This was the first audit of the Project.

The audit firm conducted a financial audit in accordance with the International Standards of Auditing (ISA), the 700 series, 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 2020 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2020. 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*. Due to the COVID-19 pandemic, the audit was conducted remotely.

### Audit results

Based on the audit report(s) and corresponding management letter(s) submitted by the audit firm, the results are summarized in the table below:

Project Expenses*	
Amount (in \$ '000)	Opinion
3,445	Unmodified

\*Expenses recorded in the Combined Delivery Report were \$4,905,229.57. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country (\$1,460,020,95).

The audit did not result in any recommendations.

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<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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**Management comments and action plan**

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

Brett Simpson  
Officer-in-Charge  
Office of Audit and Investigations