



AUDIT

OF

**APOYO A HOSPITALES ESPECIALIZADOS Y DE REFERENCIA, A NIVEL NACIONAL,
MEDIANTE LA PROVISION DE EQUIPOS BIOMEDICOS
(Nationally Implemented Project No. 122821, Output No. 118283)**

IN

UNDP PARAGUAY

Report No. 2390

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Report on the Audit of
Apoyo a hospitales especializados y de referencia, a nivel nacional, mediante la provisión de equipos biomédicos (Project No. 122821, Output No. 118283) in UNDP Paraguay
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 10 May to 28 June 2021, conducted an audit of *Apoyo a hospitales especializados y de referencia, a nivel nacional, mediante la provisión de equipos biomédicos* (Project No. 122821, Output No. 118283) (the Project), which is nationally implemented with support services provided by the UNDP Country Office in Paraguay. 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 statement¹ 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 submitted by the audit firm, the results are summarized in the table below:

Project Expenses*	
Amount (in \$ '000)	Opinion
4,523	Unmodified

*Expenses recorded in the Combined Delivery Report were \$4,568,315.95. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country (\$45,217).

The audit did not result in any recommendations.

¹ 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.



Management comments and action plan

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

Moncef Ghrib

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Officer-in-Charge
Office of Audit and Investigations