



**AUDIT**

**OF**

**REACTIVE COLOMBIA**  
**(Directly Implemented Project No. 133855, Output No. 127839)**

**IN**

**UNDP COLOMBIA**

**Report No. 2488**  
**Issue Date: 11 July 2022**

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**Report on the Audit of  
Reactive Colombia implemented by UNDP Colombia  
(Project No. 133855, Output No. 127839)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 9 May to 30 June 2022, conducted an audit of Reactive Colombia (Project No. 133855, Output No. 127839) (the Project), which is directly implemented and managed by the UNDP Country Office in Colombia. 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 2021 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2021. 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* of the Institute of Internal Auditors (The IIA).

**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
5,277	Unmodified

\*Expenses recorded in the Combined Delivery Report were \$6,625,384. The audit only covered project expenses that corresponded to Output No. 127839 (\$5,276,712).

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.

*Moncef Ghrib*

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Officer-in-Charge  
Office of Audit and Investigations