



AUDIT

OF

**PROGRAMA DE APOYO PARA LA EFICIENCIA Y LA TRANSPARENCIA DEL PROCESO
DE MODERNIZACION DEL DOCUMENTO NACIONAL DE IDENTIFICACIÓN -
IDENTIFICATE**

**(Nationally Implemented Project No. 118949, Output Nos. 115548, 117161, 117162 and
126057)**

IN

UNDP HONDURAS

Report No. 2498

Issue Date: 14 July 2022

Report on the Audit of UNDP Honduras
Programa de apoyo para la eficiencia y la transparencia del proceso de modernización del documento nacional de identificación - IDENTIFICATE
(Project No. 118949, Output Nos. 115548, 117161, 117162 and 126057)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 30 May to 24 June 2022, conducted an audit of *Programa de apoyo para la eficiencia y la transparencia del proceso de modernización del documento nacional de identificación - IDENTIFICATE* (Project No. 118949, Output Nos. 115548, 117161, 117162 and 126057) (the Project), which is nationally implemented with support services provided by the UNDP Country Office in Honduras. The last audit of the Project was conducted by OAI, through PKF Littlejohn LLP in 2021 and covered project expenses from 1 January to 31 December 2020.

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 statement¹ 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
37,305	Unmodified

The audit did not result in any recommendations.

The previous audit (Report No. 2389 issued on 16 July 2021) 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

Moncef Ghrib
Office-in-Charge
Office of Audit and Investigations