



**AUDIT**

**OF**

**PROGRAMA DE DESARROLLO METROPOLITANO DE LA MUNICIPALIDAD DE  
GUATEMALA**  
**(Nationally Implemented Project No. 36408, Output Nos. 39570, 46679 and 46682)**

**IN**

**UNDP GUATEMALA**

**Report No. 2622**

**Issue Date: 29 June 2023**

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**Report on the Audit of Programa de Desarrollo Metropolitano de la Municipalidad de Guatemala  
(Project No. 36408, Output Nos. 39570, 46679 and 46682)  
Implemented in UNDP Guatemala  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 29 May to 9 June 2023, conducted an audit of *Programa de Desarrollo Metropolitano de la Municipalidad de Guatemala* (Project No. 36408, Output Nos. 39570, 46679, 46682) (the Project), which is nationally implemented with support services provided by the UNDP Country Office in Guatemala. The last audit of the Project was conducted by OAI, through PKF Littlejohn LLP in 2022 and covered project expenses from 1 January to 31 December 2021.

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 2022 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2022. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level. 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:

<b>Project Expenses*</b>	
<b>Amount (in \$ '000)</b>	<b>Opinion</b>
19,455	Unmodified

\*Expenses recorded in the Combined Delivery Report were \$19,728,899.24. Excluded from the audit scope were transactions that relate to expenses incurred at the "responsible party" level (\$273,629.31).

The audit did not result in any recommendations.

The previous audit (Report No. 2495, issued on 28 June 2022) did not result in any recommendations.

### **Management comments and action plan**

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

*Moncef Ghrib*

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