

**UNITED NATIONS DEVELOPMENT PROGRAMME**  
**Office of Audit and Investigations**



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UN WOMEN COUNTRY OFFICE IN COLOMBIA**

**OVERCOMING GENDER-BASED VIOLENCE TO ENSURE WOMEN'S FULL ENJOYMENT OF**

**RIGHTS**

**(Directly Implemented Project No. 93258)**

**Report No. 1872**

**Issue Date: 30 August 2017**

**Report on the Audit of UN Women Colombia  
Overcoming Gender-Based Violence to Ensure Women's Full Enjoyment of Rights  
(Directly Implemented Project No. 93258)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore, Stephens LLP (the audit firm), conducted from 19 to 30 June 2017 an audit of Overcoming Gender-Based Violence to Ensure Women's Full Enjoyment of Rights, Project No. 93258 (the Project), which is directly implemented and managed by the UN Women Country Office in Colombia (the Office). This was the first audit of the Project.

The audit firm conducted a financial audit 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 Trial Balance Report, which includes expenditure for the period from 1 January to 31 December 2016 and the Statement of Assets as of 31 December 2016.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

### Audit results

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

Project Expenditure		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
1,848	Unqualified	3	Unqualified

**Key recommendations:** Total = 4, high priority = 2

The four recommendations aim to ensure reliability and integrity of financial and operational information (Recommendations 1, 2, and 3), and effectiveness and efficiency of operations (Recommendation 4).

For high (critical) priority recommendations, prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UN Women. All high (critical) priority recommendations are presented below:

Invoices recorded at gross (inclusive of VAT)  
(Finding 1)

Based on the sample invoices reviewed, the Office had not received reimbursement of Value Added Tax (VAT) payments in 2016 totaling \$3,776. Furthermore, recording of reimbursements of VAT payments were not reversed in Atlas in the same accounting period when they were initially recorded as expenditures. The Office was also not able to provide complete records of VAT payments and reimbursements.

Recommendation: The Office should maintain a record of all invoices paid that included VAT payments and reimbursements. The request for reimbursement for VAT payments should be submitted to Government authority in a timely manner.

Insufficient supporting documentation for liquidation of Responsible Party advances  
(Finding 3)

The liquidation of a cash advance in 2016 had insufficient supporting documentation for reported expenditures amounting to \$6,723. Specifically, there were missing supplier invoices for 43 transactions entered in Atlas. These transactions mainly pertained to payments of meals served and transportation costs of participants.

Recommendation: The Office should comply with UN Women procurement requirements and guidelines by maintaining adequate supporting documentation when liquidating cash advances of Responsible Parties.

### Management comments and action plan

The Representative of the Office accepted all recommendations and is in the process of implementing them.

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



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