

AUDIT

OF

**PROJECT NAME: SUPPORT FOR IMPROVING AGRICULTURAL INFRASTRUCTURE BY INTER-AMERICAN
DEVELOPMENT BANK
(Atlas Project ID # 00073918)**

At UNOPS GUATEMALA PROJECT CENTRE

**Report No. IAIG/2206
Issue Date: 12 JULY 2012**

**Report on the audit of ‘Support for improving infrastructure by Inter-American Development Bank’
(Atlas Project ID # 00073918)**

Executive Summary

The Internal Audit and Investigations Group (IAIG) of the United Nations Office for Project Services (UNOPS), through Carvajal & Colegiados, Costa Rica (the audit firm), conducted an audit of the Multi-Agency Initiative RUTA VI (Regional Unit for Technical Assistance) project ‘Support for improving infrastructure by Inter-American Development Bank’ (Atlas Project ID 00073918) (the Project), in Costa Rica. The audit firm was under the general supervision by IAIG in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

The Project reported expenditure totaling USD 266,140 during the period from 18 December 2009 to 31 April 2012. The project was funded by the Inter-American Development Bank.

Audit scope and objectives

The audit firm conducted a combined financial audit and audit of internal controls and systems to express an opinion on whether the financial statements present fairly, in all material aspects, the results of the Project’s operations, as well as assess compliance with UNOPS regulations, rules, policies and procedures and donor agreements. The audit covered the review of the Project’s Statement of Expenditure for the above mentioned period. It also reviewed the relevant systems, procedures and practices in place as they relate to the Project in the areas of: project management, finance, human resources management, procurement and supply chain, and general administration (including asset management).

Audit rating

Based on the audit report and corresponding management letter submitted by the audit firm, IAIG assessed the management of the Project as **satisfactory**¹. The details of the audit results are presented in Table 1.

Table 1: Summary results of the financial audit

Period	Project Expenditure		Project non expendable property		Overall rating on internal controls
	Amount (USD)	Opinion	Amount (USD)	Opinion	
18 December 2009 to 30 April 2012	266, 023	Unqualified	-	-	Satisfactory

Key recommendations

No audit recommendation was issued.

¹ See definitions in Annex 1