

AUDIT

OF

**PROJECT NAME: INDICATORS OF HEALTH MANAGEMENT AND FOOD SAFETY by Inter-American
Development Bank, IADB
(Atlas Project ID #00074324)**

At UNOPS GUATEMALA PROJECT CENTRE

**Report No. IAIG/2218
Issue Date: 22 NOVEMBER 2012**

**Report on the audit of project ‘Indicators of Health Management and Food Safety’
(Atlas Project ID # 00074324)**

Executive Summary

The Internal Audit and Investigations Group (IAIG) of the United Nations Office for Project Services (UNOPS), through Despacho Carvajal & Colegiados, an audit firm member of DFK International, San Jose, Costa Rica (the audit firm), conducted an audit of project ‘Indicators of Health Management and Food Safety’ (Atlas Project ID 00074324) (the Project), in Guatemala Project Centre (the Office). The audit firm was under the general supervision of IAIG in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

The Project reported expenditure totalling USD 413,168 during the period from 1 March 2010 to 31 July 2012. The project was funded by the Inter-American Development Bank (IADB) and implemented through the Regional Unit for Technical Assistance (RUTA).

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.

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 Tables 1 and 2.

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	
01 March 2010 to 31 July 2012	413,168	Unqualified	0	N/A	Satisfactory

¹ See definitions in Annex 1

Table 2: Internal controls ratings summary

RATING SUMMARY BY FUNCTIONAL AREA		
Functional area	Rating	
Project management	Satisfactory	
Finance	Satisfactory	
Procurement and supply chain	Satisfactory	
Human resources	Satisfactory	
General administration (incl. Assets Management)	Satisfactory	
Overall rating of Internal control	Satisfactory	

Key recommendations

No audit recommendation was issued.