OVERSEEING THE RESPONSIBLE
USE OF PUBLIC RESOURCES

Contraloría General de la República
Aprendizajes de la CGR como auditor externo de Naciones Unidas

Elaboración de Informes y Seguimiento

6 de Septiembre de 2024
Joaquín Muga Hernández

AGENDA

01 Línea de tiempo

02 Memo de auditoría (AOM)

03 Carta a la Administración

04 Opinión de auditoría & Informe Final

05 Evolución de los documentos

06 Seguimiento

01 Línea de tiempo

Línea de tiempo

Año financiero y visitas

Envío de EEFF

Visitas interinas

Visita final (financiera)

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul

Año financiero
1 Enero al 31 Diciembre

Año financiero
1 Enero al 31 Diciembre

31 Marzo **(UNU, UNITAR, UNICEF, UNODC, IRMCT)**
30 Abril **(UNFPA, UNJSPF, UN Women)**

Visitas interinas
Planificación > Ejecución > **Reportes**

Memos de auditoría (AOM)
Carta a la Administración

Visita final (financiera)
Planificación > Ejecución > **Reportes**

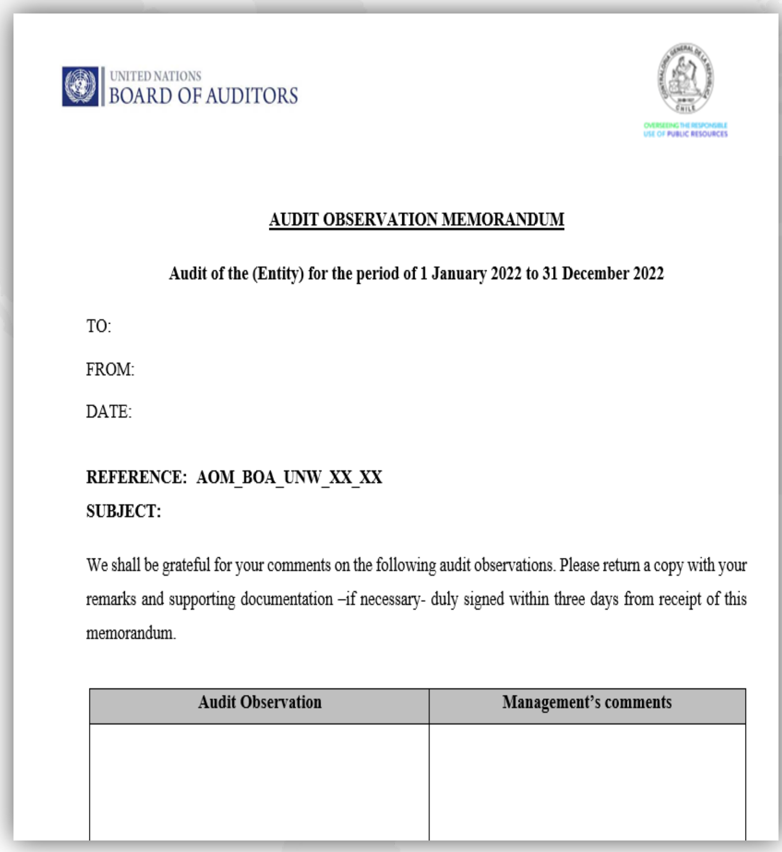
Respuesta de la Administración
Reportes de Auditoría (Opinión & Informe Final)

02

Memo de auditoría – Audit Observation Memorandum (AOM)

Reportes

Qué es un AOM?



UNITED NATIONS
BOARD OF AUDITORS

OVERSEEING THE RESPONSIBLE USE OF PUBLIC RESOURCES

AUDIT OBSERVATION MEMORANDUM

Audit of the (Entity) for the period of 1 January 2022 to 31 December 2022

TO:

FROM:

DATE:

REFERENCE: AOM_BOA_UNW_XX_XX

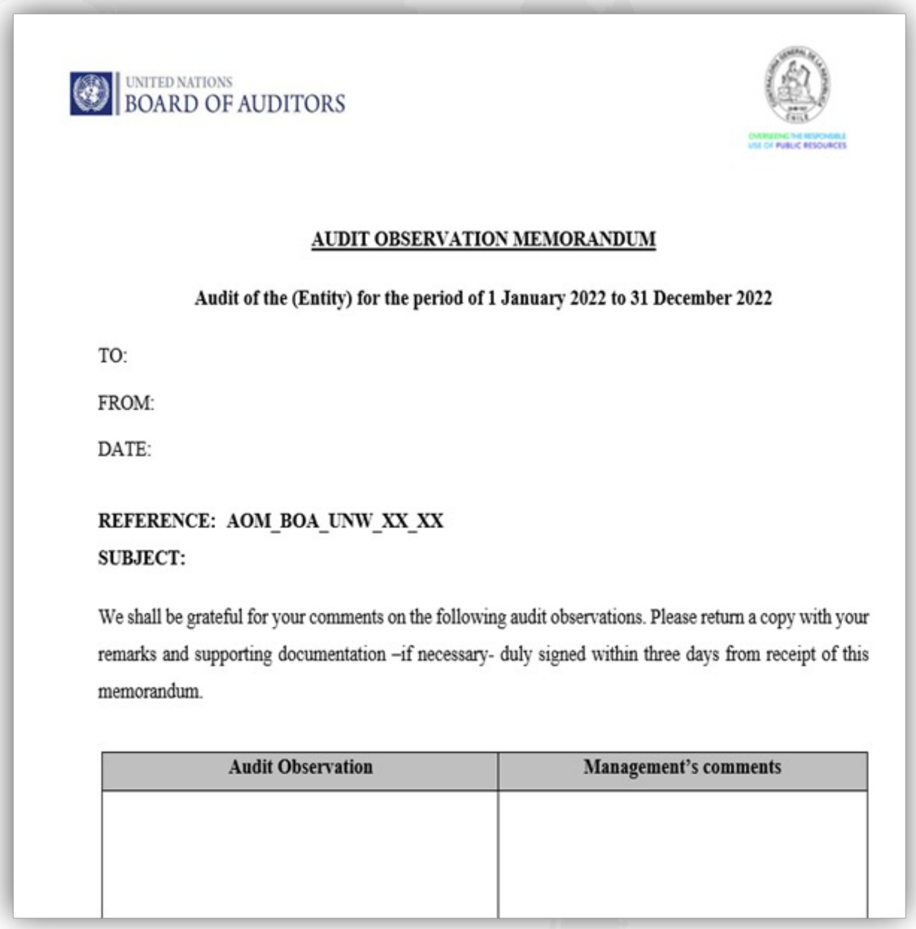
SUBJECT:

We shall be grateful for your comments on the following audit observations. Please return a copy with your remarks and supporting documentation –if necessary- duly signed within three days from receipt of this memorandum.

Audit Observation	Management's comments

- Carácter preliminar.
- Manera formal de comunicar un hallazgo y realizar una recomendación.
- Se devide en las siguientes secciones:
  - ✓ Introducción (contexto, normativa).
  - ✓ Hechos (hallazgos).
  - ✓ Opinión (riesgos).
  - ✓ Recomendación.

Recomendación



UNITED NATIONS
BOARD OF AUDITORS

OVERSEEING THE RESPONSIBLE USE OF PUBLIC RESOURCES

AUDIT OBSERVATION MEMORANDUM

Audit of the (Entity) for the period of 1 January 2022 to 31 December 2022

TO:

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REFERENCE: AOM_BOA_UNW_XX_XX
SUBJECT:

We shall be grateful for your comments on the following audit observations. Please return a copy with your remarks and supporting documentation –if necessary- duly signed within three days from receipt of this memorandum.

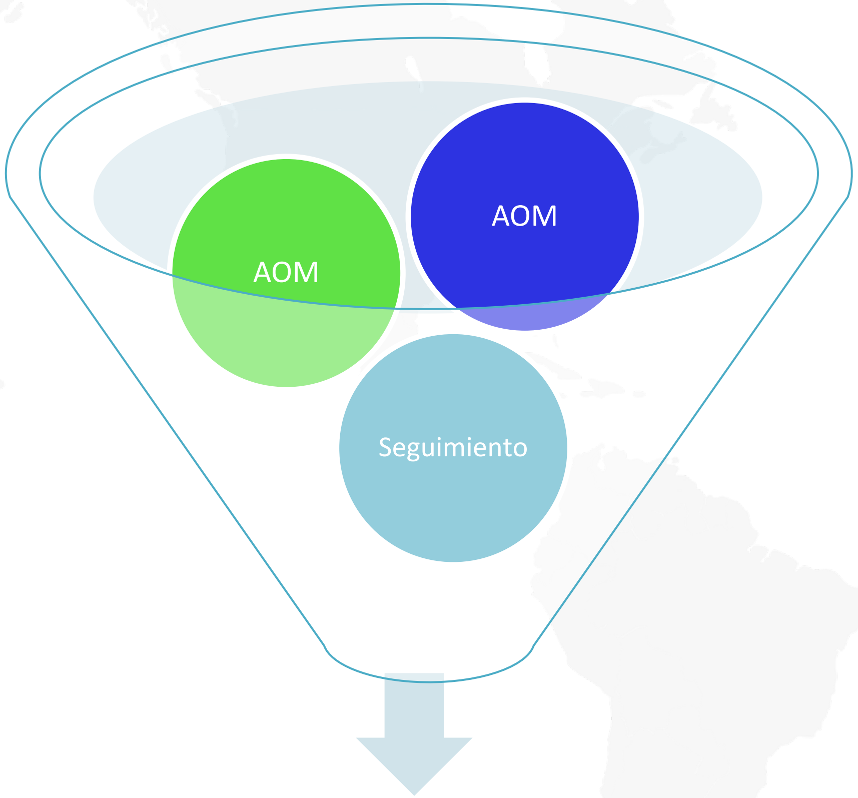
Audit Observation	Management's comments

- ✓ Recommendation:
  - **SMART:**
    - **S**pecific → Específico
    - **M**easurable → Medible
    - **A**chievable → Posible
    - **R**elevant → Pertinente
    - **T**ime bound → Limitado en el tiempo

03 Carta a la Administración - Management Letter

Reportes

Carta a la Administración



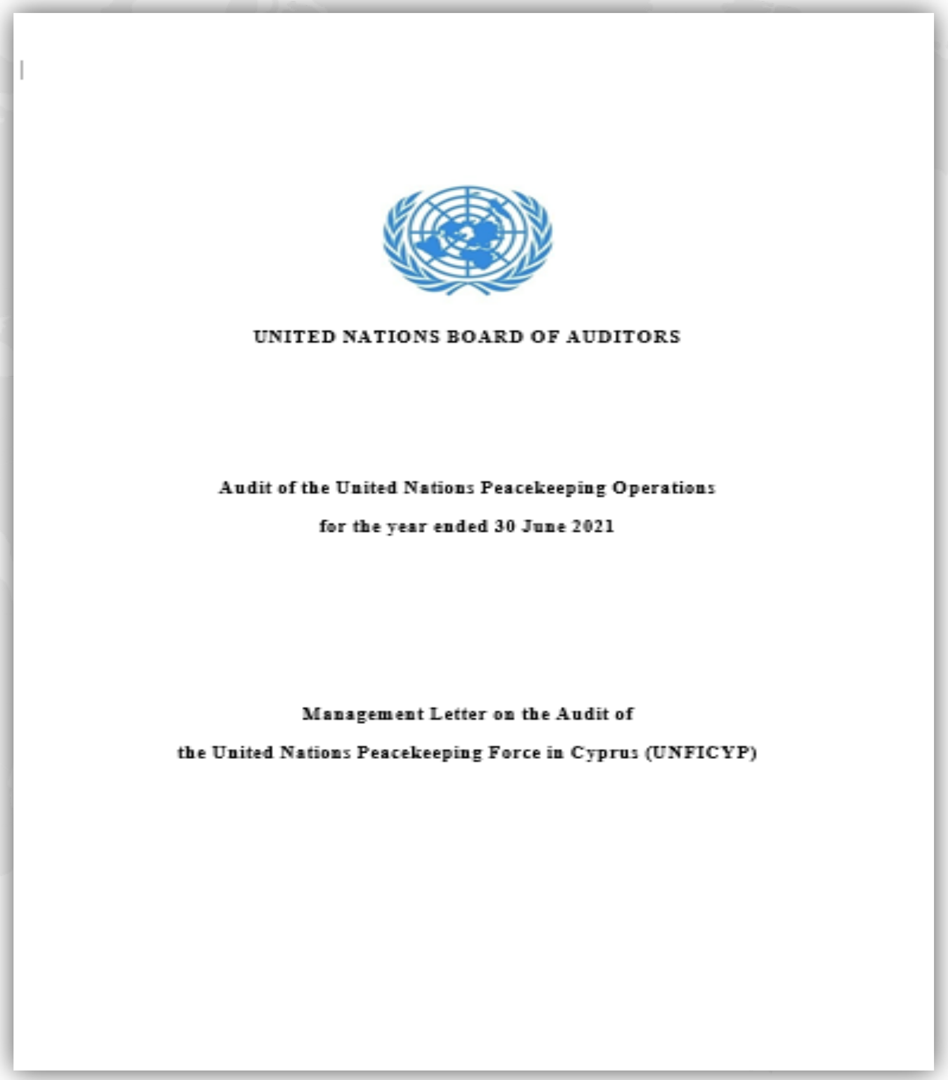
Carta a la Administración

- Documento formal que comunica las principales conclusiones y recomendaciones derivadas de la etapa de evaluación de los controles internos y gestión.
- Contiene un análisis inicial de estado de implementación de las recomendaciones realizadas por la Junta de Auditores en años anteriores (seguimiento).
- En este documento se debe especificar si la Administración se encuentra o no de acuerdo con las recomendaciones.
- Si no se aceptaba la recomendación (por parte de la Unidad de Negocio), era necesario exponer brevemente las razones aducidas por la Unidad y, en consecuencia, la justificación del equipo de auditoría para mantener la recomendación.

Carta a la Administración

Composición

- Síntesis: hallazgos clave.
- Mandato, alcance y metodología.
- Hallazgos y recomendaciones.
- Anexo: Estado de implementación de recomendaciones previas.

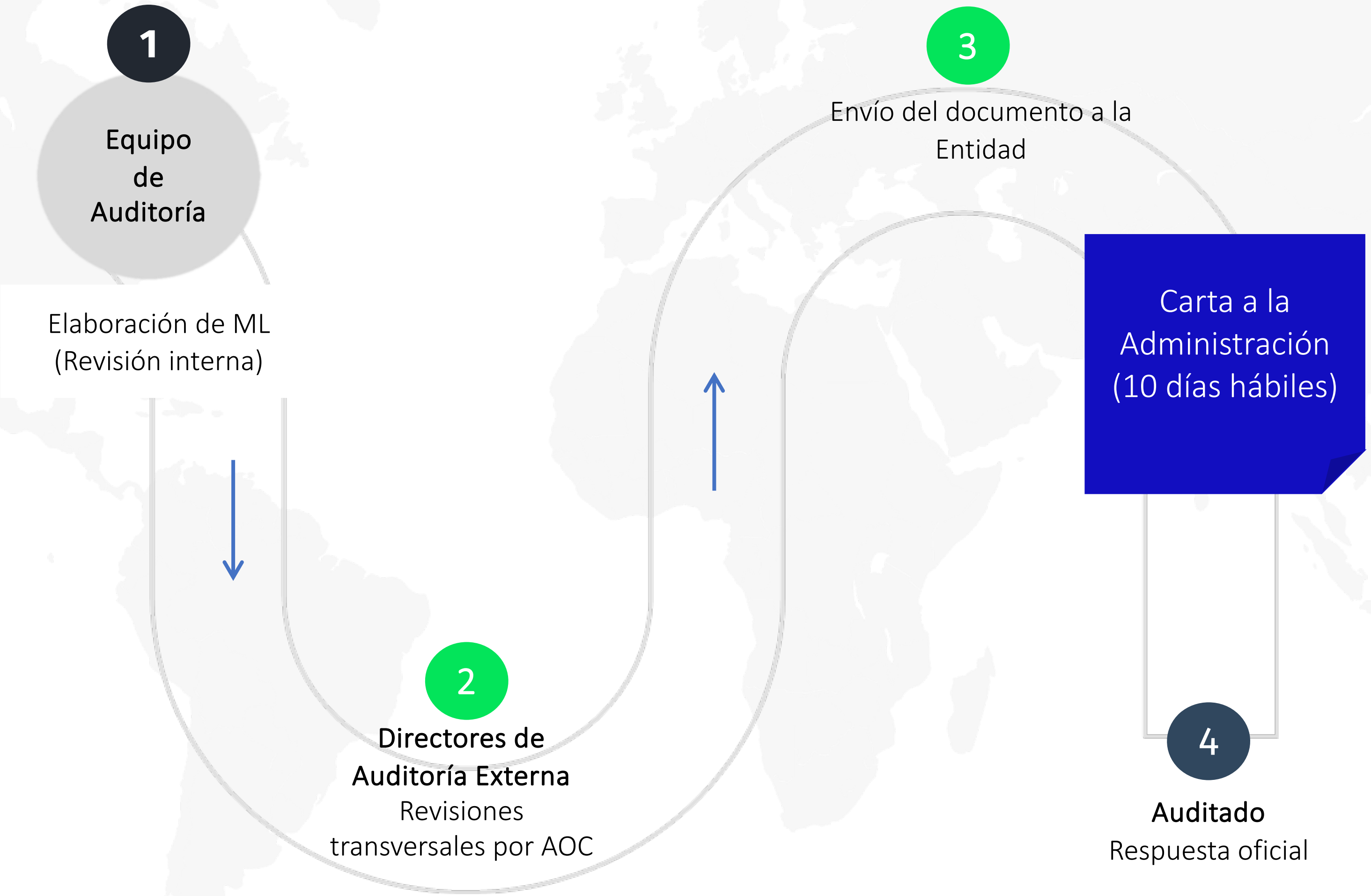

UNITED NATIONS BOARD OF AUDITORS

Audit of the United Nations Peacekeeping Operations
for the year ended 30 June 2021

Management Letter on the Audit of
the United Nations Peacekeeping Force in Cyprus (UNFICYP)

Reportes

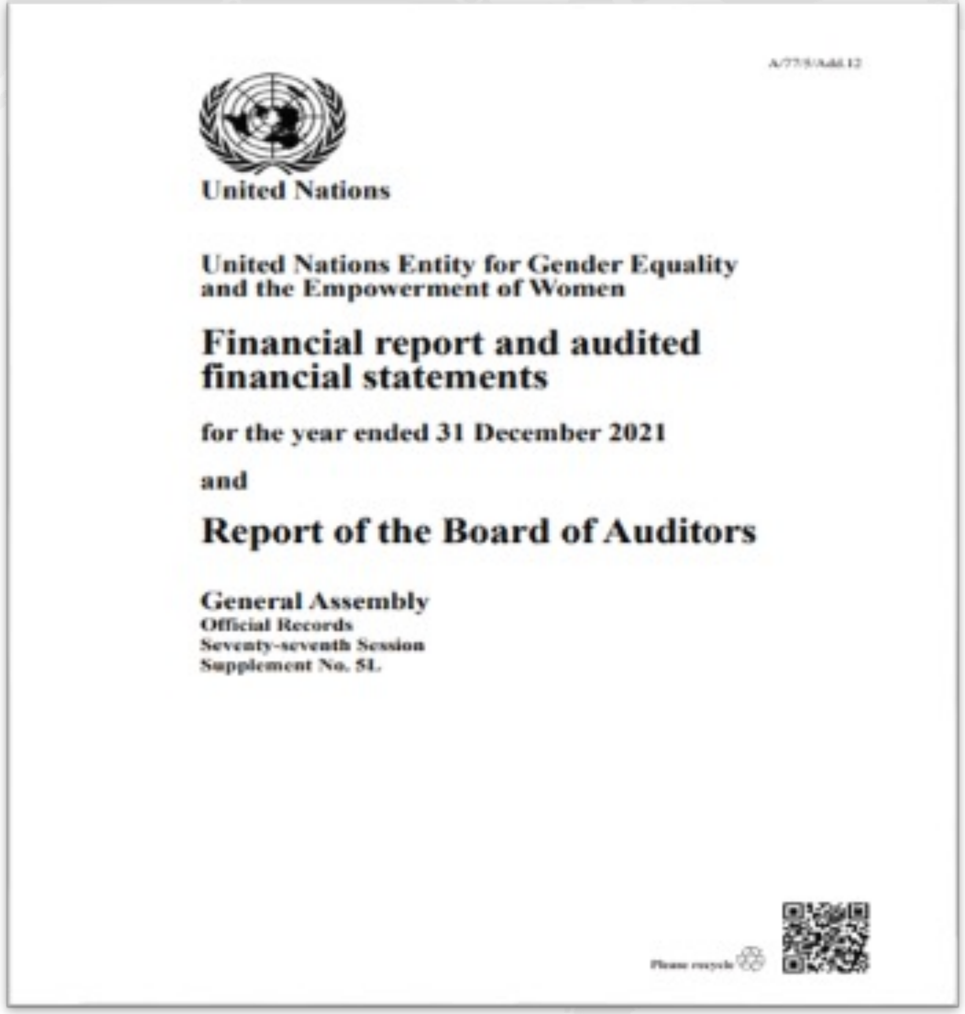
Flujo de revisión



04 Opinión de Auditoría & Informe Final

Reportes

Opinión de auditoría & Informe Final


A/77/5/Add.12

United Nations

United Nations Entity for Gender Equality and the Empowerment of Women

Financial report and audited financial statements

for the year ended 31 December 2021

and

Report of the Board of Auditors

General Assembly
Official Records
Seventy-seventh Session
Supplement No. 5L

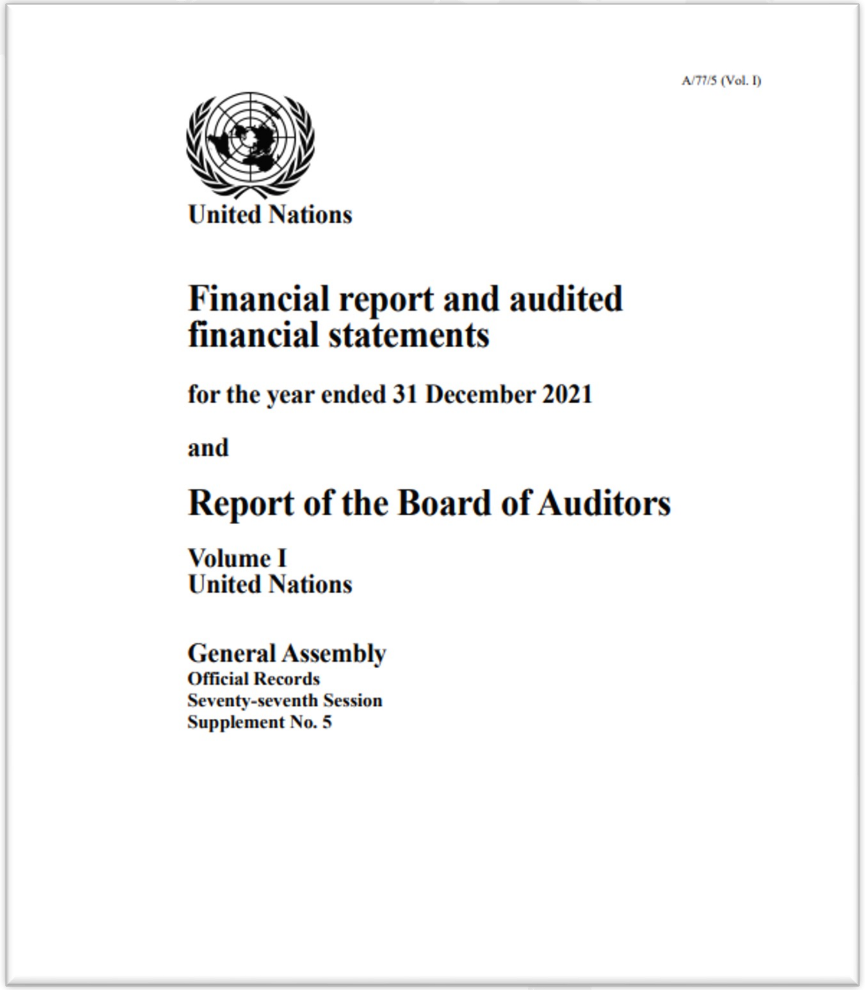
Please recycle

- Reporte financiero y Estados Financieros Auditados:
  - ✓ Opinión.
  - ✓ Mandato, alcance y metodología.
  - ✓ Hallazgos y recomendaciones.
  - ✓ Seguimiento (estado definitivo).
  - ✓ Alojado en sitio oficial: información pública.

https://www.un.org/en/auditors/board/audit ors-reports.shtml

Reportes

Opinión de auditoría & Informe Final


A/77/5 (Vol. I)

United Nations

Financial report and audited financial statements

for the year ended 31 December 2021

and

Report of the Board of Auditors

Volume I
United Nations

General Assembly
Official Records
Seventy-seventh Session
Supplement No. 5

https://www.un.org/en/auditors/board/auditors-reports.shtml

I. Report of **the Board of Auditors** on the financial statements: Audit opinion

II. Long-form report of **the Board of Auditors**

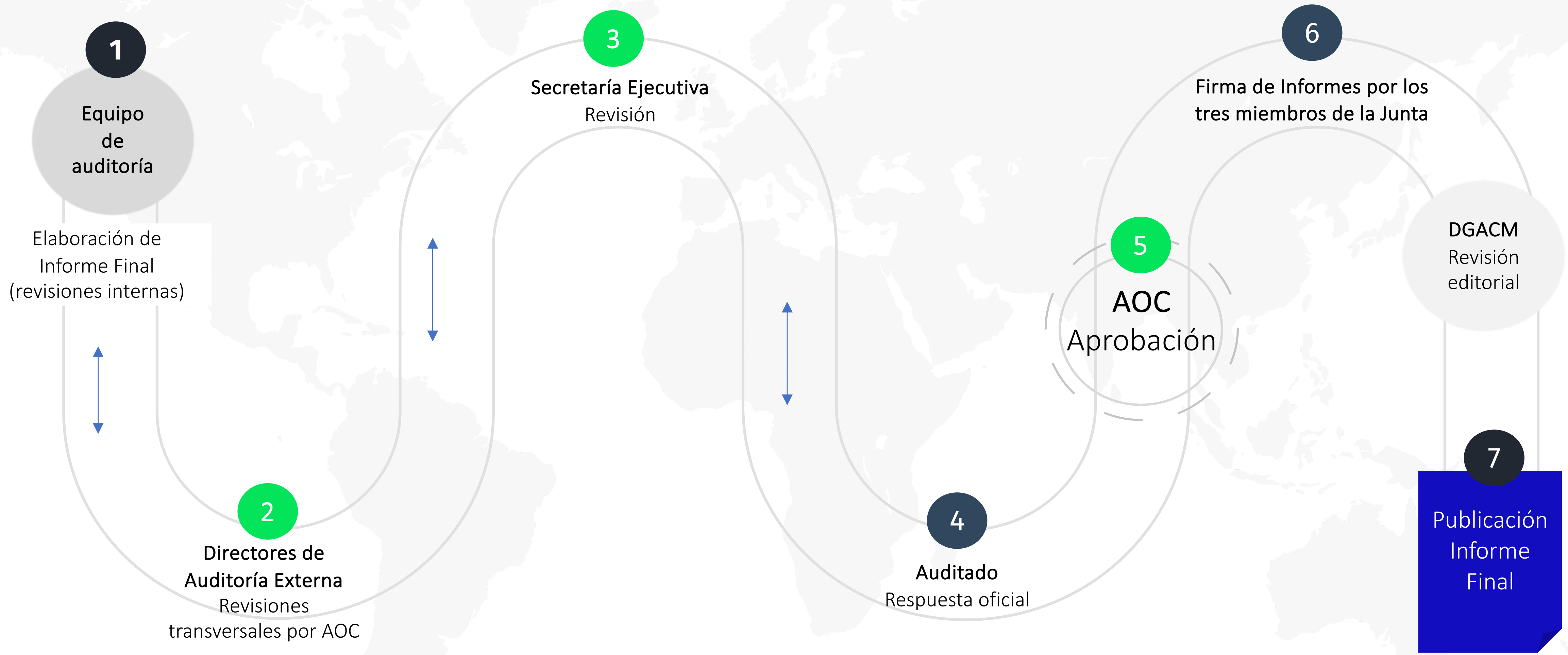
III. Certification of the financial statements

IV. Administration's financial overview for the year ended 31 December

V. Financial statements and related explanatory notes for the year ended 31 December

Reportes

Review and cleared flow



Reportes

Informe Final

Informe Final

The Fifth Committee (administrative and budgetary)

Advisory Committee on Administratives and Budgetary Questions (ACABQ)

Reportes

Esfuerzo colectivo

Carta a la Administración

Informe Final

Concise summary

Discutido y aprobado por los tres miembros de la Junta

05

Evolución de los documentos

Evolución de los documentos

Conexión entre ellos

AOM

Discusión

Carta a la Adminitración

Discusión

Informe Final

06 Seguimiento (Follow Up)

Seguimiento

Análisis

El Estado de implementación de cada recomendación realizada por la Junta debe verificarse cada año.

Tarea que debe realizarse en cada **ciclo de auditoria**.

Primera aproximación: Carta a la Administración.

Verificación **Final**: Informe Final.

Annex

Status of implementation of recommendations up to the financial year ended 31 December 2021

						Status after verification			
No.	*Audit report year*	*Report reference*	*Board's recommendation*	*Management response*	*Board's assessment*	*Implemented*	*Under implementation*	*Not implemented*	*Overtaken by events*
1	2020	A/76/5/Add.12, chap. II, para. 31	The Board recommends that UN-Women structure the risk appetite in a statement that determines the types and quantities of risks, with the purpose of achieving its strategic objectives expressed in quantitative and/or qualitative terms.	UN-Women informed the Board that the risk management committee had approved the risk appetite and risk tolerance implementation plan in the first quarter of 2022. In the first and second quarters of 2022, bilateral consultations with divisional and regional heads were undertaken. The risk appetite statement was approved by the Executive Director in December 2022.	The Board verified that UN-Women had established a risk appetite statement, which defines the types of risks and their risk appetite scales. Therefore, this recommendation is considered as implemented.	X			
2	2020	A/76/5/Add.12, chap. II, para. 32	The Board recommends that UN-Women set and incorporate the risk tolerance levels to guide the process of risk assessment, in order to include the risk tolerance at the time of implementation of additional mitigation measures to reduce the risk rating or severity to an acceptable level.	UN-Women reported that it had begun with the implementation of risk tolerance boundaries as part of the quarterly business review process. Risk tolerance boundaries were to be considered for additional mitigating measures introduced in the quarterly business review reports from 2023 onward.	The Board acknowledges management's efforts regarding the implementation of the risk tolerance boundaries and will verify the effectiveness of the measures reported in the next audit visit. Therefore, this recommendation is considered as under implementation.		X		

CONTRALORÍA GENERAL DE LA REPÚBLICA 26-III-1927 CHILE

OVERSEEING THE RESPONSIBLE USE OF PUBLIC RESOURCES

Seguimiento

Implementación

Recomendación implementada, si el equipo de auditoria considera que los requisitos han sido cumplidos de manera satisfactoria.

Recomendación en implementación, si los antecedentes proporcionados por el auditado no son suficientes pero existen avances intermedios verificables.

No implementada, no existe ningún tipo de información o avance concreto.

Superada por los acontecimientos, cambios estructurales que impiden la implementación de la recomendación.

Annex

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Comentarios finales

Aprendizajes

- Valor de la colaboración y la acción colectiva.
- Lenguaje claro.
- Capacidad para exponer un trabajo a distintas disciplinas y contextos culturales.
- Valor de la diversidad.

CONTRALORIA GENERAL DE LA REPUBLICA
26-III-1927
CHILE

OVERSEEING THE RESPONSIBLE
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