

Status of External Financial Audits Requested by Specific Fund Donors as of December 31, 2020

Project/Activity Description	Reference	Requested by	Type of Engagement	Period	Status
Executed Audits					
1. "Basket Fund" - Mission to Support the Peace Process in Colombia (MAPP)	<i>MAPP Basket Fund</i>	"MAPP Basket Fund" donors	Financial audit	01-Jan-2019 to 31-Dec-2019	FINALIZED. UNQUALIFIED OPINION ("CLEAN"). Auditor's report dated June 17, 2020.
2. Mission to Support the Peace Process in Colombia (MAPP)	<i>SWITZ17/06</i>	Switzerland	Financial audit	1-Oct-2017 to 31-Dec-2019	FINALIZED. UNQUALIFIED OPINION ("CLEAN"). Auditor's report dated July 15, 2020
3. Strengthening the Capacities of Candidates in Areas of High Conflict during the Local Elections of Colombia 2019-2022	<i>NORWY19/01</i>	Norway	Financial Audit	17-Jun-2019 to 31-Dec-2019	FINALIZED. UNQUALIFIED OPINION ("CLEAN"). Auditor's report dated July 6, 2020
4. Guaranteeing the Right to Freedom of Expression for the strengthening and preservation of democratic institutions and the rule of law in Latin America	<i>SWIDA18/01</i>	Sweden	Financial Audit	1-Jul-2019 to 30-Jun-2020	FINALIZED. UNQUALIFIED OPINION ("CLEAN"). Auditor's report dated November 24, 2020
5. Mission to Support the Fight Against Corruption and Impunity in Honduras (MACCIH)	<i>EEC17/03</i>	European Union	Expenditure Verification	16-Jun-2017 to 31-May-2020	In progress.
6. Monitoring Economic, Social, Cultural and Environmental Rights in C.A.	<i>NORWY19/02</i>	Norway	Financial Audit	5-Aug-2019 to 31-Jul-2020	FINALIZED. UNQUALIFIED OPINION ("CLEAN"). Auditor's report dated December 7, 2020
7. "Programa de prevención de la migración irregular en Mesoamérica"	<i>EEC14/02</i>	European Union	Expenditure Verification	24-Jun-2014 to 31-Dec-2018	In progress. DFS collaboration only.
8. Support to confidence-building and Mediation in the Adjacency Zone between Guatemala and Belize	<i>EEC17/02</i>	European Union	Expenditure Verification	18-Jul-2017 to 18-Nov-2018	FINALIZED. EXP. VERIFICATION REPORT OK (NO FINDINGS). Auditor's report dated September 14, 2020.
9. "Basket Fund" - Mission to Support the Fight Against Corruption and Impunity in Honduras (MACCIH)	<i>MACCIH Basket Fund</i>	"MACCIH Basket Fund" donors	Financial Audit	01-Apr-2018 to 31-Mar-2019	Delayed. Waiting Committee's decision
Programmed Audits					
10. "Basket Fund" - Mission to Support the Peace Process in Colombia (MAPP)	<i>MAPP Basket Fund</i>	"MAPP Basket Fund" donors	Financial audit	01-Jan-2020 to 31-Dec-2020	To be conducted in 2021.
Potential Audits					
11. Belize/Guatemala ICJ Legal Fees Fund	<i>UNKNG09/02</i>	United Kingdom	Financial audit	10-Apr-2009 to 7-Jan-2015	Donor may request an audit as per article 4 (3) of the Agreement.
12. Sustainable Communities in Central America and the Caribbean.	<i>USOAS12/01</i>	United States Department of State	Financial audit	6-Apr-2012 to 31-Mar-2015	Donor may request an audit as per paragraph 4 of the Agreement.
13. Regional framework for Sustainable Use of the Rio Bravo.	<i>UNEP10/03</i>	United Nations Development Programme	Financial audit	6-Dec-2010 to 30-Apr-2015	Donor may request an audit as per article 36 of the Agreement.
14. Support for the Electoral Observation Mission in Guatemala 2011	<i>SWIDA11/04</i>	Swedish International Development Cooperation Agency (SIDA)	Financial audit	8-Aug-2011 to 30-Jun-2014	Donor may request an audit as per article 9 of the Agreement.
15. Sustainable Management of the Water Resources of the La Plata Basin with Respect of the Effect of Climate Variability and Change	<i>UNEP10/02</i>	United Nations Development Programme	Financial audit	7-Sep-2010 to 30-Jun-2015	Donor may request an audit as per paragraphs 36-38 of the Agreement.

16. Monitoring of the Situation of the Situation of the Right to Freedom of Expression in the Americas and Annual Report of the Office of the Special Rapporteur for Freedom of Expression in the Inter-American Human Rights System	<i>SWITZ12/02</i>	Switzerland	Financial audit	12-Jun-2012 to 15-Nov-2014	Donor may request an audit as per article 3 of the Agreement.
17. Music and Technology Program for Juvenile Offenders Reinsertion in El Salvador	<i>UNKNG13/04</i>	United Kingdom	Financial audit	1-Mar-2013 to 21-Dec-2014	Donor may request an audit as per section 3. (1) of the Agreement.
18. Support Peace Process in Colombia	<i>COLOM14/02</i>	Colombia	Financial audit	25-Aug-2014 to 31-Jan-2015	Donor may, at its own expense, audit the project as per Second clause of the Agreement.
19. SIDUC IA Uniform Drug Use Data System	<i>OSIDV15/01</i>	OSI Development Foundation	Financial audit	01-Sep-2014 to 31-Aug-2015	Donor may, at its own expense, audit the project as per section 5 of the Agreement.
20. Sustainable Communities in Central America and the Caribbean	<i>USOAS12/01</i>	United States	Financial audit	06-Apr-2012 to 31-Mar-2015	Donor may, at its own expense, audit the project as per paragraph 3 of the Agreement.

*This list includes the awards that expire from one year before to one year after of this Semiannual Report. Other audits may be required.