



AUDIT

OF

UNDP COUNTRY OFFICE

IN

BOTSWANA

Follow-up on OAI Report No. 812 dated 31 May 2011

Report No. 1090

Issue Date: 25 February 2013

**Report on Follow-up of UNDP Botswana
Previous OAI Report No. 812, 31 May 2011
Executive Summary**

From 5 to 12 November 2012, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP) conducted an on-site follow-up audit of the UNDP Country Office in Botswana (the Office). This on-site follow-up audit was undertaken, in addition to regular desk reviews, in view of the 'unsatisfactory' audit rating assigned by OAI as a result of an audit per report no. 812 dated 31 May 2011. The follow-up audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Audit scope and objectives

The follow-up audit reviewed the implementation of 11 audit recommendations. Specifically, the follow-up audit determined if the recommended corrective actions were properly taken to address the issues noted in the previous audit and assessed those recommendations that remained outstanding and obtained from the Office a revised timeframe for full implementation. The follow-up audit was also aimed at providing UNDP with an overall assessment of the implementation status, as well as providing advice and support to the Office should there be any issues arising from the implementation process.

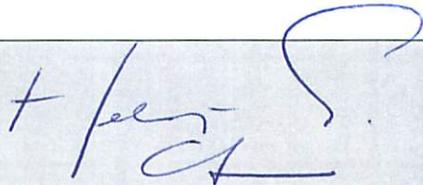
Approach

The follow-up audit reviewed the latest updates provided by the Office in CARDS (Comprehensive Audit Reports and Recommendations Database System), action plans and status reports, and other documents supporting the reported actions. OAI also conducted appropriate tests of transactions and activities by the Office from 1 June 2012 to October 2012 and interviewed management and staff concerned to determine whether the reported corrective actions were indeed implemented.

Conclusions

The on-site follow-up showed that all 11 audit recommendations had been fully implemented.

Detailed implementation status of all recommendations is stated in CARDS.



Helge S. Ostveiten
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