

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

ADMINISTRATIVE AGENT FUNCTION

OF THE COMMON HUMANITARIAN FUND FOR SOMALIA

Report No. 1259
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**Report on the audit of Administrative Agent function
of the Common Humanitarian Fund for Somalia
Executive Summary**

The UNDP Office of Audit and Investigations (OAI) conducted an audit of the Administrative Agent function of the Common Humanitarian Fund for Somalia (CHF-Somalia) from 13 to 22 November 2013. The audit aimed to assess the adequacy and effectiveness of the governance, risk management and control processes relating to the Administrative Agent function with regard to the CHF-Somalia and covered the period from 1 January 2012 to 31 October 2013. During the period reviewed, the UNDP Multi-Partner Trust Fund (MPTF) Office recorded donor contributions of approximately \$240.7 million and transfers to participating United Nations organizations of approximately \$234.2 million. This was the first audit of the Administrative Agent function relating to the CHF-Somalia by OAI.

The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Overall audit rating

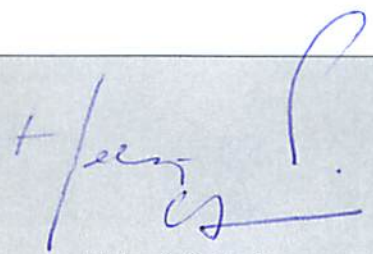
OAI assessed the Administrative Agent function of the CHF-Somalia carried out by the MPTF Office as **satisfactory**, which means that "Internal controls, governance and risk management processes were adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited area."

Key recommendations

The audit did not result in any recommendations.

Management comments and action plan

Issues with less significance have been discussed directly with management and actions have been initiated to address them.



Helge S. Osttveiten
Director
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