



AUDIT

OF

UNDP COUNTRY OFFICE

IN

CENTRAL AFRICAN REPUBLIC

Follow-up of OAI Report No. 1048 dated 30 October 2013

Report No. 1427
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(REDACTED)

**Report on follow-up audit of UNDP Central African Republic
(Previous OAI Report No. 1048, 30 October 2013)
Executive Summary**

From 19 to 23 January 2015, 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 the Central African Republic (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. 1048 dated 30 October 2013. The follow-up audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Audit scope and approach

The follow-up audit reviewed the implementation of 19 audit recommendations. OAI conducted appropriate tests of transactions and activities by the Office from 1 January 2013 to 31 December 2014 and interviewed management and staff concerned to determine whether the reported corrective actions were indeed implemented, as reported by the office in the Comprehensive Audit and Recommendation Database System (CARDS).

Audit results

Of the 19 audit recommendations, the Office had fully implemented 11 and initiated action on 7, while no action had been taken on 1 recommendation, resulting in an implementation rate of 58 percent as per CARDS on 23 February 2015.

Implementation status	Number of recommendations	Recommendation Nos.
Implemented	11	1, 2, 7, 8, 9, 11, 12, 13, 14, 15, 18
In progress	7	3, 4, 5, 6, 16, 17, 19
Not implemented	1	10
Withdrawn	0	-
Total	19	19

The detailed implementation status of the 19 recommendations has been updated by OAI in CARDS.

Section I summarizes the eight recommendations that have yet to be fully implemented. OAI encourages the Office to take appropriate actions with the intention to close these remaining recommendations. OAI will continue to monitor the progress of the implementation of these recommendations as and when updates are provided by the Office in CARDS.

Section II presents additional audit issues. While checking the implementation status of previous audit recommendations, OAI took note of an additional two audit issues pertaining to governance and strategic management.

The two recommendations aim to ensure the following: (a) achievement of the organization's strategic objectives (Recommendation 1); and (b) compliance with legislative mandates, regulations and rules, policies and procedures (Recommendation 2).

Management comments and action plan

The Resident Representative provided the revised implementation dates for the outstanding recommendations. He also accepted the two new recommendations and is in the process of implementing them.



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