



**AUDIT**

**OF**

**UNDP COUNTRY OFFICE**

**IN**

**IRAQ**

**Follow-up of OAI Report No. 1444 dated 5 June 2015**

**Report No. 1700**  
**Issue Date: 16 June 2016**

**Report on Follow-up Audit of UNDP Iraq  
(Previous OAI Report No. 1444, 5 June 2015)  
Executive Summary**

From 15 to 19 May 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 Iraq (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 in Report No. 1444 dated 5 June 2015. 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 15 audit recommendations. OAI conducted appropriate tests of transactions and activities by the Office from 1 January 2016 to 30 April 2016 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 15 audit recommendations, the Office had fully implemented 14 and initiated action on 1 recommendation, resulting in an implementation rate of 100 percent<sup>1</sup> as shown on the UNDP website as of 15 June 2016.

Implementation status	Number of recommendations	Recommendation Nos.
Implemented	14	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14
In progress	1	15
<b>Total</b>	<b>15</b>	

The detailed implementation status of the 15 recommendations has been updated by OAI in CARDS.

Section I summarizes the recommendation that has yet to be fully implemented. OAI encourages the Office to continue to take appropriate actions to address this remaining recommendation. OAI will continue to monitor the progress of the implementation of the recommendation as and when updates are provided by the Office in CARDS.

The one recommendation in progress aims to ensure the safeguarding of assets.

<sup>1</sup> The implementation rate included extra points depending on how quickly the recommendations have been implemented by the action units. The implementation rate in CARDS was 103 percent as of 15 June 2016.

### Management comments and action plan

The Resident Representative provided the revised implementation date for the outstanding recommendation.



Helge S. Osttveiten  
Director  
Office of Audit and Investigations