

**UNITED NATIONS DEVELOPMENT PROGRAMME**  
**Office of Audit and Investigations**



*Empowered lives.  
Resilient nations.*

**AUDIT**  
  
**OF**  
  
**UNDP COUNTRY OFFICE**  
  
**IN**  
  
**MAURITIUS**

**Report No. 1719**  
**Issue Date: 2 December 2016**

## Report on the Audit of UNDP Mauritius Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted an audit of UNDP Mauritius (the Office) from 13 to 28 September 2016. The audit aimed to assess the adequacy and effectiveness of the governance, risk management and control processes relating to the following areas and sub-areas:

- (a) governance and strategic management (organizational structure and delegations of authority, leadership/ethics and values, risk management, planning, business continuity, monitoring and reporting, financial sustainability);
- (b) United Nations system coordination (development activities, Resident Coordinator Office, Harmonized Approach to Cash Transfers);
- (c) programme activities (programme management, partnerships and resource mobilization, project management); and
- (d) operations (human resources, finance, procurement, general administration).

The audit covered the activities of the Office from 1 January 2015 to 31 July 2016. In view of the low risk, the audit did not cover Information and Communication Technology and Safety and Security. The Office recorded programme and management expenditures of approximately \$8.7 million. The last audit of the Office was conducted by OAI in 2007.

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

### Overall audit rating

OAI assessed the Office as **partially satisfactory**, which means, "Internal controls, governance and risk management processes were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity." This rating was mainly due to weak project oversight, the incorrect use of the service contract modality, and the lack of e-requisitions for procurement processes.

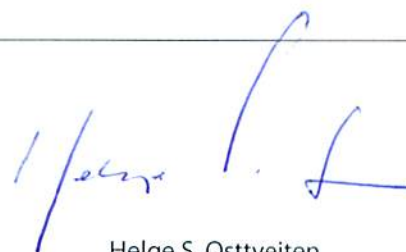
**Key recommendations:** Total = 3, high priority = 0

Objectives	Recommendation No.	Priority Rating
Effectiveness and efficiency of operations	1, 2	Medium
Compliance with legislative mandates, regulations and rules, policies and procedures	3	Medium

### Management comments and action plan

The Resident Representative accepted all three recommendations and is in the process of implementing them. Comments and/or additional information provided had been incorporated in the report, where appropriate.

Issues with less significance (not included in this report) have been discussed directly with management and actions have been initiated to address them.



Helge S. Osttveiten  
Director  
Office of Audit and Investigations