

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



*Empowered lives.  
Resilient nations.*

**PERFORMANCE AUDIT**

**OF**

**THE UNDP RESIDENT REPRESENTATIVE / UNITED NATIONS RESIDENT COORDINATOR**

**OPERATIONAL DELINKING PROCESS**

**Report No. 2130**  
**Issue Date: 12 September 2019**

## Report on the Audit of UNDP Resident Representative/United Nations Resident Coordinator Operational Delinking Process Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted a performance audit of the UNDP Resident Representative/United Nations Resident Coordinator (RR/RC) operational delinking process (the process) from 18 March to 10 June 2019. Performance auditing is an independent examination of an entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

The audit aimed at assessing UNDP's preparedness and progress in implementing the RR/RC delinking process, including whether UNDP had set clear objectives, whether it managed its part of the process effectively, and whether key risks stemming from the delinking process had been adequately assessed and mitigated.

The audit covered the various activities from 1 January 2018 to 30 April 2019. At the time of the audit, the delinking process was still ongoing and was expected to be completed by the end of 2021.

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 **satisfactory**, which means, "The assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area."

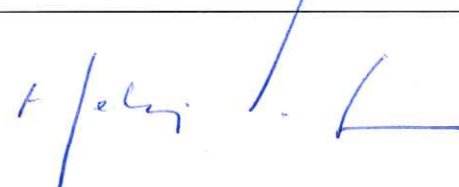
### Key recommendations: Total = 1, high priority = 0

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendations, which means "Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP."

### Management comments and action plan

UNDP accepted the recommendation and is in the process of implementing it. Comments and/or additional information provided have been incorporated in the report, where appropriate.

Low risk issues (not included in this report) have been discussed directly with management and actions have been initiated to address them.



Helge S. Osttveiten  
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