

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP COUNTRY OFFICE

IN

BURKINA FASO

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(REDACTED)

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Report on the Audit of UNDP Burkina Faso Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted an audit of UNDP Burkina Faso (the Office) from 7 to 16 September 2015. Due to security constraints, the audit team completed the fieldwork remotely from 2 to 20 October 2015. 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 (leadership/ethics and values, financial sustainability);
- (b) United Nations system coordination (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, information and communication technology [ICT], general administration, safety and security).

The audit covered the activities of the Office from 1 January 2014 to 30 June 2015. The Office recorded programme and management expenditures of approximately \$20 million. The last audit of the Office was conducted by OAI in 2009.

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 weaknesses in the monitoring and financial closure of projects, which resulted in ineligible expenses of \$177,887 for the Office¹.

Key recommendations: Total = 9, high priority = 1

The nine recommendations aim to ensure the following objectives:

Objectives	Recommendation No.	Priority Rating
Achievement of the organization's strategic objectives	2, 3	Medium
Reliability and integrity of financial and operational information	7	Medium
Effectiveness and efficiency of operations	4	High
	8	Medium
Safeguarding of assets	9	Medium
Compliance with legislative mandates, regulations and rules, policies and procedures	1, 5, 6	Medium

¹ At the time of the report issuance, the amount of \$177,887 was being discussed for distribution between three UNDP country offices (Burkina Faso, Benin and Niger) (refer to issue 4). After issuance and prior to public disclosure of this report, UNDP Benin and UNDP Niger acknowledged their share of expenses.

For high (critical) priority recommendations, prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP. The high (critical) priority recommendation is presented below:

Weaknesses in the monitoring and financial closure of projects (Issue 4)


The Office did not comply with key requirements in terms of project monitoring (i.e. producing quarterly Combined Delivery Reports and certified lists of assets). Further, Atlas (the enterprise resource planning system used by UNDP) was not used as a project management tool and its various logs were not maintained. Delays were noted regarding the submission of the required reports to donors, and project closure was not properly documented. In one case, expenses amounting to \$177,887 were considered as ineligible by the main donor that asked for its reimbursement. While acknowledging this amount, the Office explained that it should be distributed between the three UNDP Offices involved in the implementation of the project, thus reducing the amount to be reimbursed by the Office to \$17,649. At the time this report was being drafted, discussions were ongoing between the UNDP offices involved.

Recommendation: The Office should improve the monitoring, financial management and closure of projects by: (a) putting in place a mechanism to enter and update in Atlas project monitoring such as producing quarterly Combined Delivery Reports and certified lists of assets, risk, and issue logs; (b) developing a checklist of all monitoring requirements for the attention of programme and project managers and organizing training sessions on the use of Atlas; (c) implementing an oversight mechanism to ensure the timely submission of reports and compliance with donors' agreements; (d) keeping an updated project closure checklist and retaining all required supporting documents for the financial closure of projects in Atlas; and (e) pursuing discussions to come to an agreement with the countries participating in the project and finalizing the reimbursement of ineligible amounts claimed by the main donor.

Management comments and action plan

The Resident Representative accepted all of the 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

I. About the Office

The Office, located in Ouagadougou, Burkina Faso (the Country) managed 3 directly implemented projects and 29 projects implemented through non-governmental organizations at the time of the audit. Its programme activities focused on two areas: governance and sustainable human development. Total expenditures for the period under audit amounted to \$20 million. The Country is one of the Least Developed Countries and is classified as a fragile state.

II. Audit results

Satisfactory performance was noted in the following areas:

- (a) Governance and strategic management. No reportable issues were identified.
- (b) Safety and security. Security measures implemented were found to be adequate.
- (c) Human resources. Staff recruitment and separations were generally in line with organizational procedures. Leave management procedures were adequately implemented in Atlas.

OAI made one recommendation ranked high (critical) priority and eight recommendations ranked medium (important) priority.

Low priority issues/recommendations were discussed directly and agreed with the Office and are not included in this report.

High priority recommendation:

- (a) Improve the monitoring, financial management and closure of projects (Recommendation 4).

Medium priority recommendations, arranged according to significance:

- (a) Reinforce partnerships and resource mobilization strategy (Recommendation 3).
- (b) Improve the design of the Office's programme (Recommendation 2).
- (c) Finalize the implementation of the Harmonized Approach to Cash Transfers (Recommendation 1).
- (d) Reinforce travel management (Recommendation 8).
- (e) Improve individual contract management (Recommendation 5).
- (f) Enhance procurement management (Recommendation 6).
- (g) Strengthen the management of fuel (Recommendation 7).
- (h) Enhance the ICT management plan (Recommendation 9).

The detailed assessment is presented below, per audit area:

A. United Nations system coordination

1. Harmonized Approach to Cash Transfers

Issue 1 Gaps in implementation of Harmonized Approach to Cash Transfer Framework

To reduce the burden that the multiplicity of United Nations procedures creates for its partners, the Harmonized Approach to Cash Transfer Framework to implementing partners requires that participating United Nations agencies agree on and coordinate Harmonized Approach to Cash Transfer activities. Compliance is achieved when the following items have been completed: (a) macro-assessment of the public financial system; (b) micro-assessments of implementing partners; (c) agreement with the Government on implementing the Harmonized Approach to Cash Transfers; and (d) development and implementation of an assurance and audit plan for implementing partners.

The audit reviewed the Office's implementation of the Harmonized Approach to Cash Transfers and noted that there were disparities among the three implementing agencies (UNDP, UNICEF, and UNFPA). The disparities were more noticeable in UNDP, as the Office had still not established an assurance plan, and did not conduct spot checks, while these had been undertaken by the other agencies. The Office used the Funding Authorization and Certificate of Expenses (FACE) form to account for advances; however, there was no assurance plan developed to mitigate the partners' risks based on the conclusion of the micro-assessment.

The Resident Coordinator Office explained that they had started a coordinated approach with the United Nations agencies for the implementation of the Harmonized Approach to Cash Transfer Framework. A joint micro-evaluation was undertaken and after validation, an assurance plan would be designed and implemented, and spot checks would be conducted.

The partial implementation of the Harmonized Approach to Cash Transfer Framework may negatively affect the implementation of assurance activities and expose the Office to undue risks when funds are advanced to implementing partners. Without assurance activities, weaknesses and risks at the implementing partners' level may not be timely identified and mitigated, and could lead to losses.

Priority	Medium (Important)
Recommendation 1:	
The Office should finalize the implementation of the Harmonized Approach to Cash Transfers by developing an assurance plan and scheduling assurance activities based on the risk profile of each implementing partner.	
Management action plan:	
The Office recently completed a micro-evaluation. Moreover, it will:	
<ul style="list-style-type: none"> ▪ prepare an assurance plan; ▪ organize trainings; and ▪ undertake spot checks. 	
Estimated completion date: 31 March 2016	

B. Programme activities

[NOTE: Part of this section has been redacted as it is deemed to contain sensitive information.]

1. Programme management

Issue 2 Weaknesses in programme design

The 'UNDP Programme and Operations Policies and Procedures' require offices to set up a programme and outcome monitoring mechanism when initiating a programme. In so doing, they should prepare a monitoring and evaluation framework for their Country Programme Action Plan. In preparing the monitoring and evaluation framework, specific indicators should be elaborated based on those developed for the Country Programme Document/United Nations Development Assistance Framework (UNDAF). Baselines should be established for each indicator, reflecting the status at the start of the programme cycle, prior to the beginning of the implementation of the project. Targets should also be established against the same indicators. In addition, according to the UNDP 2014-2017 Strategic Plan, a clear strategic focus is essential for delivering on the vision and outcomes in the said plan.

The review of the Country Programme Action Plan and its mid-term review report found that:

- In 7 out of 54 instances, baselines and related targets were neither precise nor measurable. In addition, they were not disaggregated by gender. This issue was also raised by the UNDAF mid-term review. The Office explained that this was mainly due to the absence of reliable statistics, which was an issue recognized by the Government and the partners. The Office also commented that, as a mitigating measure, the United Nations system as a whole had provided funding to the Government Statistical Office to undertake a countrywide survey.
- The Country Programme Action Plan mid-term review pointed out the lack of focus and strategic approach of the environment portfolio, which comprised multiple projects, without coherence or a clear link among them, and without common consolidated results to achieve. The review recommended a more strategic and programmatic approach for the environment portfolio.

With such weaknesses, it might be challenging to monitor and assess programme achievements and ascertain whether the Office's projects and programmes are contributing to the Strategic Plan's outputs and outcomes.

Priority	Medium (Important)
Recommendation 2:	
The Office should take advantage of the forthcoming UNDAF cycle to improve the design of its programme by:	
(a) specifying baselines and targets for each outcome, which entails finding alternative solutions to weak	

- national statistics by conducting specific studies where needed; and
(b) adopting a programmatic approach in all areas to avoid inefficiencies.

Management action plan:

- (a) The United Nations system monitoring and evaluation specialists will meet in January 2016 to exploit the new data available following the survey. Afterwards, more realistic and accurate baselines and targets will be available.
(b) The Office intends to apply the programme approach across its entire portfolio during the next cycle starting in 2018, as the current one has been extended to 2017.

Estimated completion date: (a) March 2016, (b) January 2018

2. Partnerships and resource mobilization

Issue 3 Absence of formalized partnerships and resource mobilization strategy

The 'UNDP Programme and Operations Policies and Procedures' require offices to establish effective partnerships and develop resource mobilization strategies aligned with their cycles. This should allow them to meet the financial requirements in order to deliver on their commitments.

The review of the strategy prepared for the 2011-2015 cycle, and the analysis of the three responses to donors' questionnaires identified the following weaknesses:

- Despite the fact that the Office could meet its resource mobilization targets, this was done without a proper strategy. For instance, the document presented to the audit team as a resource mobilization strategy lacked important information, such as the Office's strengths and weaknesses, as well as its external environment analysis, the approach towards donors and a prospective vision. Therefore, the resources mobilized were more the result of a favorable context than a rational approach. The Office acknowledged the need to update the existing document and explained that this would be done when the new national growth and development strategy and the new UNDAF/Country Programme Document were completed. The lack of a sound strategy may not allow the Office to take advantage of all opportunities that may become available, to deliver on its commitments and maintain its financial sustainability.
- Two out of three donors who responded to OAI's questionnaire mentioned the lack of responsiveness of UNDP to their solicitation, insufficient flexibility to changing needs and low visibility given to them. This was further confirmed during meetings held with the same donors. In addition, they expressed the need to be informed on UNDP procedures and to be regularly updated on any changes to the rules. The Office commented that all contractual commitments towards donors were honored. Nonetheless, in order to improve their communication, they agreed to liaise and consult with donors more often, and not only for reporting purposes.

Priority	Medium (Important)
Recommendation 3:	
The Office should reinforce its partnerships and resource mobilization strategy by:	
<ul style="list-style-type: none"> (a) drafting a strategy that takes into account its strengths and weaknesses as well as external environment opportunities and threats; and (b) improving communication with donors and customizing relationships with them to include their specific needs. 	
Management action plan:	
<ul style="list-style-type: none"> (a) The Office will draft a strategy when the new national priorities are defined and the UNDAF and Country Programme Document are completed. (b) The Office has started discussions with some donors and will institutionalize periodic meetings with all of UNDP's partners. 	
Estimated completion date: (a) 31 March 2017, (b) Ongoing	

3. Project management

Issue 4 Weaknesses in monitoring and financial closure of projects

The 'UNDP Programme and Operations Policies and Procedures' set out the following provisions for the monitoring and closure of projects: (i) Atlas should be used both as a financial management tool and a substantive monitoring tool – as such, issue logs, risk logs and monitoring logs should be regularly updated; (ii) a physical inventory of assets should be undertaken at least once a year and the assets list certified by the project manager and partners; (iii) Combined Delivery Reports should be prepared on a quarterly basis; and (iv) a project closure checklist should be completed and relevant documentation attached to justify final closure in Atlas.

The audit reviewed a sample of five ongoing nationally implemented projects (representing 57 percent of project expenditures during the period under review) and nine closed projects and noted the following deficiencies:

- The use of Atlas as a project monitoring tool was not optimal. In all five projects tested, risk, issue and monitoring logs were either not completed, or completed with delays. Furthermore, the Atlas project schedule was not complete. Key information, such as start and end dates, and percentage of completion were missing. The Office acknowledged this situation, and explained that this was due to the fact that programme managers were not always aware of their roles and needed training on the use of the project management module.
- The certified list of assets was not provided for 2014 for one project.
- For all projects reviewed, Combined Delivery Reports were not prepared on a quarterly basis.
- Two donors out of three who responded to the OAI questionnaire mentioned delays in receiving reports. According to them, they had to send reminders for the Office to comply with the funding agreement terms. The audit did not find an oversight mechanism for the Office to follow up on reporting deadlines and on the correct implementation of funding agreements. Those were monitored by the programme managers of the concerned projects, without external oversight.

- There was no assurance that projects were closed according to the prescriptions in the 'UNDP Programme and Operations Policies and Procedures'. In three out of the nine closed projects reviewed, no documentation was provided. In five cases, the Office provided the signed project closure checklist. However, no other documentation was attached to that checklist. The Office commented they were facing difficulties with filing and archiving documents.

There was weak financial management of project budgets and ineligible expenses in one project. The final financial report for the project disclosed over expenditures related to "travel" and "other costs of services" amounting to \$177,887. This amount had been considered ineligible by the main donor that was requesting its reimbursement. While acknowledging this amount, the Office explained that it should be distributed between the three countries involved in the implementation of the project, thus reducing the amount to be reimbursed by the Office to \$17,649. The Office had been sending letters to the other two UNDP offices since 16 December 2015 for recovery purposes. As of January 2016, discussions were ongoing between the three countries in order to reach an agreement on the distribution of the claimed amounts.

Weaknesses in project monitoring may lead to untimely decisions or actions to address problems or issues arising, as well as the non-delivery of expected outputs. In addition, delays in the financial closure of projects could hinder the effective use of the remaining available resources or impede the timely and full accounting of resources that may result in undetected irregular transactions.

Priority	High (Critical)
Recommendation 4:	
The Office should improve the monitoring, financial management and closure of projects by:	
<ul style="list-style-type: none"> (a) putting in place a mechanism to enter and update in Atlas project monitoring such as producing quarterly Combined Delivery Reports and certified lists of assets risk, and issue logs; (b) developing a checklist of all monitoring requirements for the attention of programme and project managers and organizing training sessions on the use of Atlas; (c) implementing an oversight mechanism to ensure the timely submission of reports and compliance with donors' agreements; (d) keeping an updated project closure checklist and retaining all required supporting documents for the financial closure of projects in Atlas; and (e) pursuing discussions to come to an agreement with the countries participating in the project and finalizing the reimbursement of ineligible amounts claimed by the main donor. 	
Management action plan:	
<ul style="list-style-type: none"> (a) This is well noted. The process of updating Atlas information is underway and in the first two weeks of every quarter, the Office will review and update project monitoring and the various management action and risk logs. (b) Atlas trainings planned for new project officers and the newly hired monitoring and evaluation specialist is continuously ensuring regular follow-up. 	
Estimated completion date: March 2016	
<ul style="list-style-type: none"> (c) The existing reporting schedule will be implemented and a staff member will be dedicated to following up and sending reminders. 	
Estimated completion date: March 2016	

(d) Plan to be implemented under Programme Management Support Unit.

Estimated completion date: March of 2016

(e) The two other UNDP offices have responded and have not yet accepted to reimburse the requested amount. The Office will provide additional information/clarification and will pursue discussions with them to finalize the reimbursement soonest.

Estimated completion date: June 2016

C. Operations

1. Procurement

Issue 5 Conditions in selection of individual contractors not adhered to

The engagement of individuals as contractors under the individual contract modality is subject to the general procurement principles established by the 'UNDP Financial Regulations and Rules', namely, best value for money, fairness, integrity and transparency, effective international competition, and protection of the best interests of UNDP and the United Nations.

During the audit period, the Office recruited 108 individual contractors. The selection and management processes resulted in the following deviations from the above policies and procedures, based on a sample of 10 cases reviewed:

- In three cases, the Office did not identify at least three qualified candidates, as required by the individual contractor guidelines.
- Financial offers were missing from two consultants.
- There were no reference checks in the selection of all individual contract cases sampled.
- There was a delayed submission of reports (one month after the deadline) by four contractors.
- There were 2 out of 10 technical evaluations carried out by the Office that included procurement staff with no background experience in the related activity.

Inadequate staff training and non-compliance with UNDP policies and procedures in the selection and recruitment of individual contractors was the root cause of the exceptions noted.

By not adhering to the recruitment policies and procedures, there may be no assurance that the recruitment process was fair, competitive, and transparent, or that the most qualified candidate was selected.

Priority	Medium (Important)
Recommendation 5:	
The Office should improve individual contract management by:	
<ul style="list-style-type: none"> (a) complying with UNDP guidelines on selection and management of individual contractors; and (b) identifying individuals who have the required competencies for the technical evaluation of shortlisted candidates. 	

Management action plan

The Office will:

- always require at least three candidates as per individual contract guidelines;
- exclude procurement staff from the Evaluation Committee; and
- always require reference checks in individual contractor selection.

A memo will be prepared in this regard.

Expected completion date: March 2016

Issue 6 Weaknesses in procurement processes

According to the 'UNDP Programme and Operations Policies and Procedures', procurement propositions and offers received by UNDP should be reviewed by an evaluation team created and appointed by the Operations Manager or the Head of the Procurement Team, whichever has been delegated the authority to do so in a business unit. The process of selecting the evaluation team members should be free from any potential conflict of interest, and should be based solely on the technical qualification of the members to perform an objective assessment and independent judgement of the offers. Reference checks are also an important part of the selection process. The offeror deemed most suitable shall be subject to reference checks, and should result in at least two positive references.

The followings weaknesses were noted during the review of the procurement processes:

- Since 2010, the Office had not renewed all of its long-term agreements; however, it was still using the services of these vendors. This was the case for contract agreements with travel agencies, the telephone company and the Office's cafeteria, which were not valid at the time of the audit fieldwork (all signed in 2010 and relevant costs amounting to approximatively \$750,000 between January 2014 and July 2015). However, the Office had started the process of renewing the long-term agreements during the audit fieldwork.
- Three contracts and long-term agreements related to travel and general services requiring collaboration with United Nations agencies took more than six months from the publication of the bid documents to the signature of the contract and the issuance of purchase orders. This was mainly due to inadequate resources and capacity.
- There was a lack of senior management approval on evaluation panels of procurement cases. In 60 percent of the 29 cases sampled by OAI, the Operations Manager or the Head of the Procurement Team did not approve the evaluation team before the procurement process started.
- There was a weak reference check process on awarded contractors. In 70 percent of the cases reviewed, the required two reference checks for the selected candidate were not obtained.

Non-compliance with procurement practices may result in non-competitive procurement decisions that are not aligned with UNDP procurement principles.

Priority	Medium (Important)
Recommendation 6:	
The Office should enhance procurement management by:	
<ul style="list-style-type: none"> (a) having evaluations conducted by an approved panel, in a transparent and consistent manner and based on criteria indicated in the bid documents; (b) initiating procurement processes with enough resources and timely planning to complete complex procurement cases; and (c) continuing and finalizing the process of renewing expired long-term agreements. 	
Management action plan:	
The Office will appoint an evaluation panel for each procurement case. A memo will be prepared in this respect.	
Estimated completion date: March 2016	

2. General administration

Issue 7 Inadequate management of fuel

According to the 'UNDP Programme and Operations Policies and Procedures', effective fuel management requires well-controlled purchase, receipt, distribution and ongoing oversight to determine consumption trends that warrant investigation.

Vehicle and fuel log sheets were not completed by the Office. As such, there was no analysis to identify and explain significant variances in average fuel consumption. Furthermore, there was no segregation of duties between custodianship and recording of fuel data. Both were under the responsibility of the same person. At the time of the audit, no mitigating control was available.

Inadequate fuel management could lead to the untimely detection of errors and irregularities, and may hamper the ability to provide assurance that fuel purchased was actually for the sole use of the Office or the projects.

Priority	Medium (Important)
Recommendation 7:	
The Office should strengthen the management of fuel by ensuring that:	
<ul style="list-style-type: none"> (a) log books are systematically completed (purpose of trip, total mileage for the month, total fuel consumption and fuel replenishments) and reviewed by an independent officer; and (b) a variance analysis of fuel average consumption is done on a periodic basis and any resulting discrepancies are investigated. 	

Management action plan:

The Office will:

- complete log books and review them every quarter; and
- conduct a variance analysis every quarter.

Estimated completion date: Ongoing

Issue 8 Insufficient travel justification

According to the 'UNDP Programme and Operations Policies and Procedures', travel should be managed efficiently through proper planning, administration and follow-up, and by adhering to travel policies and guidelines to ensure best value for money. The policy prescribes that all travel should be taken via the most direct and economical route and that the entitlement should be based on this, regardless of the route chosen by the traveller.

OAI reviewed a sample of 29 travel vouchers totalling \$118,000 and noted that there was no evidence of price comparisons to ensure that the most direct and economical routes were selected. Although the Office established two long-term agreements covering its travel arrangements, 90 percent of the travels reviewed did not include price comparisons to demonstrate that the chosen itinerary provided the best value. Furthermore, in 70 percent of the cases, only one quotation was received from the travel agent instead of the required three quotations.

The Office commented that the two travel agents were requested to provide the most direct and economical route and only one used to provide quotations in a timely manner. In addition, the travel market was very limited, making it difficult to get three quotations.

Without a comparative analysis of different quotations, the Office cannot ensure best value for money and may be paying higher prices for its travel-related expenditures.

Priority	Medium (Important)
Recommendation 8:	
The Office should reinforce travel management by sufficiently documenting travel analyses to support choices of itinerary while demonstrating compliance with the travel policy and best value for money.	
Management comments and action plan:	
A new long-term agreement was established. In addition, adherence to travel guidelines will be reinforced with the design, implementation and adherence to a new SOP encompassing a competitive process to ensure the most direct and economic flights are always selected.	
Expected completion date: March 2016	

[REDACTED]

[REDACTED]

- [illegible]

[REDACTED]

Definitions of audit terms - ratings and priorities

A. AUDIT RATINGS

- **Satisfactory** 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 entity.
- **Partially Satisfactory** 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.
- **Unsatisfactory** Internal controls, governance and risk management processes were either not established or not functioning well. The issues were such that the achievement of the overall objectives of the audited entity could be seriously compromised.

B. PRIORITIES OF AUDIT RECOMMENDATIONS

- **High (Critical)** Prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP.
- **Medium (Important)** Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UNDP.
- **Low** Action is desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the audit team directly with the Office management, either during the exit meeting or through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in this report.