



AUDIT

OF

UNDP COUNTRY OFFICE

IN

SUDAN

Follow-up of OAI Report No. 821 dated 20 December 2011

Report No. 1070
Issue Date: 27 March 2013

**Report on follow-up of UNDP Sudan
(Previous OAI Report No. 821, 20 December 2011)
Executive Summary**

From 23 September to 4 October 2012, 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 Sudan (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. 821 dated 20 December 2011. The follow-up audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Audit scope and objectives

The follow-up audit reviewed the implementation of 21 audit recommendations. Specifically, the follow-up audit determined if the recommended corrective actions were properly taken to address the issues noted in the previous audit and assessed those recommendations that remained outstanding and obtained from the Office a revised timeframe for full implementation. The follow-up audit also aimed at providing UNDP with an overall assessment of the implementation status, as well as providing advice and support to the Office should there be any issues arising from the implementation process.

Approach

The follow-up audit reviewed the latest updates provided by the Office in CARDS (Comprehensive Audit Report and Recommendations Database System), action plans and status reports, and other documents supporting the reported actions. OAI also conducted appropriate tests of transactions and activities by the Office from 1 January to 4 October 2012 and interviewed management and staff concerned to determine whether the reported corrective actions were indeed implemented.

Conclusions

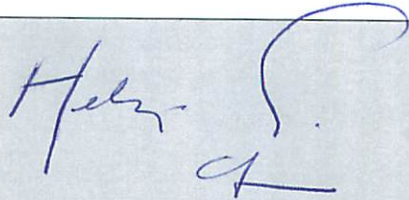
The on-site follow-up showed that of the 21 audit recommendations, the Office had fully implemented 19 and initiated action on one, while one recommendation was withdrawn. The recommendation withdrawn by OAI pertained to the Offices preparedness, prior to 1 January 2012, for the implementation of the International Public Sector Accounting Standards (see Section II of this report).

The detailed implementation status of the 21 recommendations has been reflected in CARDS.

Section I summarizes the recommendation which 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 this recommendation as and when updates are provided by the Office in CARDS.

Section II summarizes the recommendation that has been withdrawn by OAI, as the implementation thereof is no longer feasible or warranted.

Section III presents a statistical summary of the implementation status.

A handwritten signature in blue ink, which appears to read 'Helge S. Ostveiten', is written over a light blue rectangular background.

Helge S. Ostveiten
Director
Office of Audit and Investigations