



AUDIT

OF

UNDP COUNTRY OFFICE

IN

CAMEROON

Follow-up of OAI Report No. 968 dated 16 July 2012

Report No. 1165
Issue Date: 14 June 2013

Report on follow-up audit of UNDP Cameroon (Previous OAI report no. 968, 16 July 2012)

Executive Summary

From 25 to 28 March 2013, 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 Cameroon (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. 968 dated 16 July 2012. 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 14 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 the Comprehensive Audit and Recommendation Database System (CARDS), 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 17 July 2012 to 17 March 2013, and interviewed management and staff concerned to determine whether the reported corrective actions were indeed implemented.

Conclusions

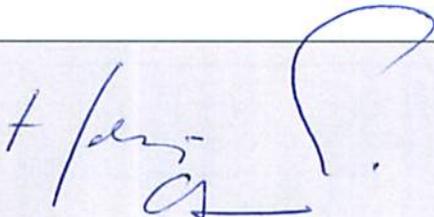
The on-site follow-up showed that of the 14 audit recommendations, the Office had fully implemented 8 and initiated action on 6, resulting in an implementation rate of 86.67 percent as per CARDS on 13 June 2013.

The detailed implementation status of the 14 recommendations has been reflected in CARDS.

Section I summarizes the six recommendations which have yet to be fully implemented. OAI encourages the Office to continue to take appropriate actions to address these remaining recommendations. OAI will continue to monitor the progress of the implementation of these recommendations as and when updates are provided by the Office in CARDS.

Section II summarizes the recommendations that have been withdrawn by OAI, if any, as the implementation thereof is no longer feasible or warranted.

Section III presents a summary of the implementation status.

A handwritten signature in blue ink is enclosed in a rectangular box. The signature is stylized and appears to read 'H. Ostveiten'.

Helge S. Ostveiten
Director
Office of Audit and Investigations