



AUDIT

OF

UNDP GLOBAL PROGRAMME FOR ELECTORAL CYCLE SUPPORT (GPECS)

Report No. 1297
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Report on the audit of UNDP Global Programme for Electoral Cycle Support (GPECS) Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted an audit of UNDP Global Programme for Electoral Cycle Support (GPECS) from 3 to 21 March 2014. 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 management (organizational structure and delegation of authority, leadership, ethics and values, risk management, planning, monitoring and reporting, and financial sustainability);
- (b) programme implementation, monitoring and evaluation (selection of implementing partners, results setting, reporting, and evaluation);
- (c) national programme component oversight (oversight over the design and implementation of the national component; service tracking systems);
- (d) knowledge management (knowledge management strategy, capacity building approach, knowledge products);
- (e) donor relations (partnerships and donor relations management); and
- (f) operations (human resources, procurement).

The audit covered the activities of GPECS at the headquarters level from 13 July 2009 to 20 March 2014. GPECS recorded programme and management expenditures totalling \$19.8 million at the headquarters level. GPECS has never been audited by either OAI or the United Nations Board of Auditors at this level.

The projects implemented at the country level are covered by UNDP direct implementation or national implementation audit arrangements.

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

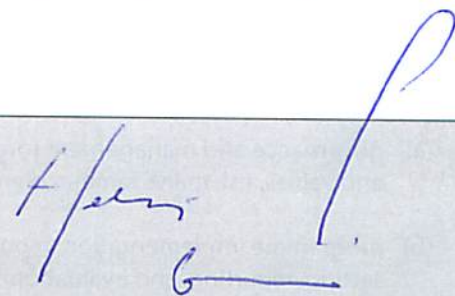
Overall audit rating

OAI assessed GPECS as **satisfactory**, which means “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.”

The audit did not result in any recommendations.

Management comments and action plan

Issues with less significance have been discussed directly with management and actions have been initiated to address them.

A handwritten signature in blue ink, appearing to read 'H. Osttveiten', is written over a light gray rectangular background.

Helge S. Osttveiten
Director
Office of Audit and Investigations