



**AUDIT**

**OF**

**UNDP AFGHANISTAN PROGRAMME MANAGEMENT**

**Follow-up of OAI Report No. 1096 dated 21 May 2013**

**Report No. 1419**  
**Issue Date: 16 January 2015**

**Report on follow-up audit of UNDP Afghanistan Programme Management  
(Previous OAI Report No. 1096, 21 May 2013)  
Executive Summary**

From 11 to 18 November 2014, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP) conducted an on-site follow-up audit of Programme Management of the UNDP Country Office in Afghanistan (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. 1096 dated 21 May 2013. The follow-up audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

**Audit scope and approach**

The follow-up audit reviewed the implementation of six audit recommendations. OAI conducted appropriate tests of transactions and activities by the Office from 1 January 2013 to 30 September 2014 and interviewed management and staff concerned to determine whether the reported corrective actions were indeed implemented, as reported by the Office in the Comprehensive Audit and Recommendation Database System (CARDS).

**Audit results**

Of the six audit recommendations, the Office had fully implemented three, and initiated action on three, resulting in an implementation rate of 79 percent as per CARDS on 16 January 2015.

<b>Implementation status</b>	<b>Number of recommendations</b>	<b>Recommendation Nos.</b>
Implemented	3	1, 5, 6
In progress	3	2, 3, 4
<b>Total</b>	<b>6</b>	

The detailed implementation status of the six recommendations has been updated by OAI in CARDS.

Section I summarizes the recommendations which have yet to be fully implemented. OAI encourages the Office to continue to take appropriate actions to address the 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.

**Management comments and action plan**

The Resident Representative provided the revised implementation dates for the outstanding recommendations and is in the process of implementing them.

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Helge S. Ostveiten  
Director  
Office of Audit and Investigations