



AUDIT

OF

SAFETY AND SECURITY MANAGEMENT

IN

UNDP AFGHANISTAN

Report No. 1443

Issue Date: 6 May 2015

(REDACTED)

Report on the audit of Safety and Security Management in UNDP Afghanistan Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted an audit of safety and security management in UNDP Afghanistan (the Office) from 25 February to 3 March 2015. The audit aimed to assess the extent to which the Office effectively managed its safety and security-related resources and processes, as well as compliance with United Nations Department of Safety and Security (UNDSS) and UNDP security policies and procedures, relating to the safety of UNDP's assets and personnel in Afghanistan (the Country).

The audit covered the activities during the period 1 January 2014 to 28 February 2015. The Office recorded programme and management expenditures totalling \$780 million in 2014 and \$50 million for the first two months up to February 2015. This was the first audit of safety and security management in the Office.

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 the failure to comply with the Minimum Operating Security Standards in the Country (MOSS).

Key recommendations: Total = 8, high priority = 3

The eight recommendations aim to ensure the following: (a) reliability and integrity of financial and operational information (Recommendation 1); (b) effectiveness and efficiency of operations (Recommendations 2, 7); and (c) compliance with legislative mandates, regulations and rules, policies and procedures (Recommendations 3, 4, 5, 6, 8).

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. All high (critical) priority recommendations are presented below:

Inadequate controls over management of security trainings (Issue 3)	There were weaknesses in security-related training requirements. Some personnel had not completed mandatory security courses and a security training plan was not prepared. Further, adequate records were not maintained for security trainings and exercises conducted.
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Recommendation: Enhance controls over security trainings by: (a) ensuring all personnel complete UNDP mandatory security training within the specified time frame; (b) undertaking a security training needs assessment for all personnel and using the results to establish a formal training plan; and (c) documenting trainings and security exercises conducted detailing the main aspects of the trainings, names of participants, together with the issues identified. This should be followed by a formal process to take follow-up actions on issues identified during these exercises and track the progress of these actions.

[REDACTED]

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[REDACTED]

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.


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