



AUDIT

OF

UNDP COUNTRY OFFICE

IN

KUWAIT

Follow-up of OAI Report No. 1265 dated 20 May 2014

Report No. 1460
Issue Date: 2 July 2015

**Report on follow-up audit of UNDP Kuwait
(Previous OAI Report No. 1265, 20 May 2014)
Executive Summary**

From 31 May to 4 June 2015, 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 Kuwait (the Office). This on-site follow-up audit was undertaken, in addition to regular desk reviews, in view of the 'unsatisfactory' audit rating expressed in last year's OAI audit report No. 1265 dated 20 May 2014. 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 13 audit recommendations. OAI conducted appropriate tests of transactions and activities by the Office from 1 January 2014 to 31 March 2015 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 13 audit recommendations, the Office had fully implemented 11 and initiated action on 2.

Implementation status	Number of recommendations	Recommendation Nos.
Implemented	11	1, 2, 5, 6, 7, 8, 9, 10, 11, 12, 13
In progress	2	3, 4
Not implemented	0	-
Withdrawn	0	-
Total	13	

The detailed implementation status of the 13 recommendations has been updated by OAI in CARDS.

Section I summarizes the two recommendations that 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.

The two recommendations aim to ensure achievement of the organization's strategic objectives (Recommendations 3 and 4).

Management comments and action plan

The Resident Representative provided the revised implementation dates for the outstanding recommendations.



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