



AUDIT

OF

UNDP GLOBAL PROGRAMME

ON

JUSTICE AND SECURITY SECTOR REFORM

Report No. 1551

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Report on the Audit of UNDP Global Programme on Justice and Security Sector Reform Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted an audit of the UNDP Global Programme on Justice and Security Sector Reform (the Programme) from 9 to 20 November 2015. 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:

- governance and organizational structure of the Programme;
- allocation of funds to projects in various Country Offices;
- programme management, coordination and monitoring; and
- donor relations management and reporting.

The audit covered the activities of the Programme from 1 January 2014 to 30 September 2015. During the audit period, the Programme mobilized resources amounting to \$51 million and allocated funds to various development projects in Country Offices amounting to \$15.3 million. The total programme and management expenditures incurred during the audit period was \$18.9 million, out of which \$6.2 million was incurred at the HQ level. The scope of the audit included the HQ expenditures but did not include a review of expenditures incurred at the level of each UNDP Country Office that received an allocation from the Programme (refer to Table 1). This was the first audit of the Programme.

Table 1 – Expenditures Distribution

	Jan to Dec 2014	Jan to Sept 2015	Totals from Jan 2014 to Sept 2015
Total allocations (\$)	11,274,035	4,044,835	15,318,870
Total Authorized Spending Limit (\$)	20,256,535	12,577,236	32,833,771
Total expenditures in COs (\$)	8,016,553	4,703,118	12,719,671
Total expenditures in HQ (\$)	4,584,683	1,619,949	6,204,632
Total expenditures (\$)	12,601,236	6,323,067	18,924,303

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

Overall audit rating

OAI assessed management of the Programme 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.”

Good practices

- (a) Country focus. The Programme had a country focus with staff assigned to support several Country Offices in terms of rule of law during the entire programming cycle.
- (b) Partnerships with the donor community. The Programme had built, over time, close partnerships with the donor community, which helped it achieve its resource mobilization targets (\$87 million out of a target of \$90 million for the programme duration [2012 to 2015]).

- (c) Interaction with other UN agencies. The Programme developed close ties with other UN agencies on the thematic of rule of law and supported the implementation of various joint programmes in different countries.

The audit did not result in any recommendations.

Management comments and action plan

Issues with less significance (not included in this report) have been discussed directly with management and actions have been initiated to address them.



Helge S. Ostveiten
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