



AUDIT

OF

UNDP COUNTRY OFFICE

IN

THE ISLAMIC REPUBLIC OF MAURITANIA

Follow-up of OAI Report No. 1431 dated 12 June 2015

Report No. 1570
Issue Date: 31 March 2016

(REDACTED)

**Report on Follow-up Audit of UNDP Islamic Republic of Mauritania
(Previous OAI Report No. 1431, 12 June 2015)
Executive Summary**

From 18 to 22 January 2016, 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 the Islamic Republic of Mauritania (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 in Report No. 1431 dated 12 June 2015. 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 16 audit recommendations. OAI conducted appropriate tests of transactions and activities by the Office from 1 January to 31 December 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).

Good practice

The Office has developed a SharePoint-based application dedicated to the management of travel claims (F10). All staff travels are recorded in the application, which sends periodic reminder notifications to travellers and to their managers to complete their F10s. Once the F10 is submitted, the Travel Service Unit scans the document and saves it in SharePoint, which signals a stop to the reminders. The Office also plans to incorporate the calculation of Daily Subsistence Allowances and the monitoring of compensatory time-off into the system.

Audit results

Of the 16 audit recommendations, the Office had fully implemented 1 and initiated action on 14 recommendations. Some parts of the 14 recommendations were assessed by OAI as “implemented” (refer to Section I), resulting in an implementation rate of 50 percent as per CARDS after the follow up audit.

Implementation status	Number of recommendations	Recommendation Nos.
Implemented	1	1
In progress	14	2, 3,4, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16
Not implemented	1	5
Withdrawn	-	-
Total	16	


The detailed implementation status of the 16 recommendations has been updated by OAI in CARDS.

Section I summarizes the 15 recommendations that have yet to be fully implemented. OAI encourages the Office to continue to take appropriate actions to address these 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.

Section II presents an additional audit issue. While checking the implementation status of previous audit recommendations, OAI took note of an additional audit issue pertaining to unsupported recording of two General Ledger Journal Entries (GLJE) to the Office's extrabudgetary reserves.

The new recommendation aims to ensure the reliability and integrity of financial and operational information.

The Resident Representative provided the revised implementation dates for the outstanding recommendations and also accepted the new recommendation and is in the process of implementing it.

A handwritten signature in blue ink is enclosed in a black rectangular box. The signature is stylized and appears to read 'Helge S. Osttveiten'.

Helge S. Osttveiten
Director
Office of Audit and Investigations