



AUDIT

OF

UNDP ENTERPRISE RISK MANAGEMENT

Follow-up of OAI Report No. 1181 dated 4 April 2014

Report No. 1576
Issue Date: 28 January 2016

**Report on Follow-up Audit of UNDP Enterprise Risk Management
(Previous OAI Report No. 1181, 4 April 2014)
Executive Summary**

From 14 to 18 December 2015, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP) conducted an on-site follow-up audit of UNDP Enterprise Risk Management (ERM). 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. 1181 dated 4 April 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 three audit recommendations. OAI conducted appropriate tests of activities by the Bureau for Management Services (BMS), formerly Bureau of Management, and interviewed management and staff concerned to determine whether the reported corrective actions were indeed implemented, as reported by BMS in the Comprehensive Audit and Recommendation Database System (CARDS).

Audit results

BMS had initiated action on all three recommendations. However, OAI assessed that the full implementation of these recommendations remained in progress.

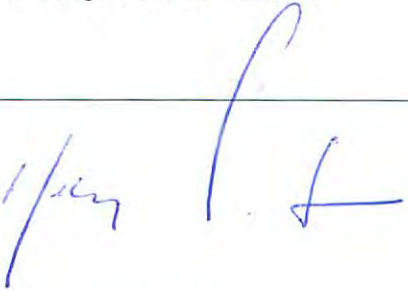
Implementation status	Number of recommendations	Recommendation Nos.
Implemented	0	-
In progress	3	1,2,3
Not implemented	0	-
Withdrawn	0	-
Total	3	

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

Section I summarizes the three recommendations that have yet to be fully implemented. OAI encourages BMS 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.

Management comments and action plan

The Director of BMS provided the revised implementation dates for the outstanding recommendations.



Helge S. Osttveiten
Director
Office of Audit and Investigations