

UNITED NATIONS DEVELOPMENT PROGRAMME  
Office of Audit and Investigations



AUDIT  
OF  
UNDP COUNTRY OFFICE  
IN  
BOLIVIA  
Follow-up of OAI Report No. 1513 dated 20 November 2015

Report No. 1714  
Issue Date: 6 October 2016

Report on Follow-up Audit of UNDP Bolivia  
(Previous OAI Report No. 1513, 20 November 2015)  
Executive Summary

From 12 to 16 September 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 Bolivia (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. 1513 dated 20 November 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 11 audit recommendations. OAI conducted appropriate tests of transactions and activities by the Office from 8 August 2015 to 10 September 2016 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 11 audit recommendations, the Office had fully implemented 10 and initiated action on 1. The implementation rate as per CARDS on 30 September 2016 was 95 percent.

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Withdrawn	0	-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

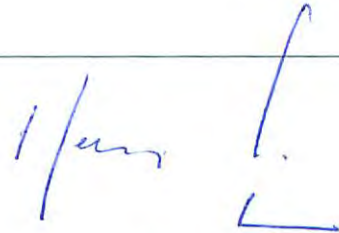
The detailed implementation status of the 11 recommendations has been updated by OAI in CARDS.

Section I summarizes the recommendation that is in progress as well as the 10 recommendations that have been implemented. OAI encourages the Office to continue to take appropriate actions to address the remaining recommendation. OAI will continue to monitor the progress of the implementation of the recommendation as and when updates are provided by the Office in CARDS.

The recommendation in progress aims to ensure the effectiveness and efficiency of operations (Recommendation 4).

**Management comments and action plan**

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



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