



AUDIT

OF

UNDP COUNTRY OFFICE

IN

GUINEA-BISSAU

Follow-up of OAI Report No. 1314, dated 7 January 2015

Report No. 1739
Issue Date: 30 December 2016

**Report on follow-up audit of UNDP Guinea-Bissau
(Previous OAI Report No. 1314, 7 January 2015)
Executive Summary**

From 3 to 7 October 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 Guinea-Bissau (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. 1314, dated 7 January 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 14 audit recommendations. OAI conducted appropriate tests of transactions and activities by the Office from 1 January 2015 to 31 August 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), resulting in an implementation rate of 84 percent as of 30 December 2016.

Audit results

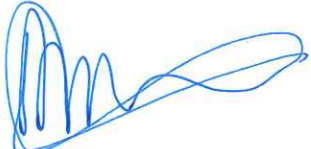
Of the 14 audit recommendations, 11 were fully implemented by the Office and 3 were in progress.

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Withdrawn	-	-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

The detailed implementation status of the 14 recommendations has been updated by OAI in CARDS.

Section I summarizes the recommendations that have been implemented and the three recommendations that are in progress. 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.

The Resident Representative provided the revised implementation date for the recommendations in progress.



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