



AUDIT

OF

UNDP COUNTRY OFFICE

IN

AFGHANISTAN

Enhancing Legal and Electoral Capacity for Tomorrow – Phase II

Follow-up of OAI Report No. 1459 dated 31 July 2015

Report No. 1746
Issue Date: 8 December 2016

**Report on Follow-up Audit of UNDP Afghanistan
Enhancing Legal and Electoral Capacity for Tomorrow – Phase II
(Previous OAI Report No. 1459, 31 July 2015)
Executive Summary**

From 13 to 23 November 2016, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP) conducted an on-site follow-up audit of Enhancing Legal and Electoral Capacity for Tomorrow – Phase II (the Project) under the purview of the UNDP Country Office in Afghanistan (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. 1459 dated 31 July 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 10 audit recommendations included in OAI Report No. 1459. OAI conducted appropriate tests of transactions and activities by the Project from 1 September 2015 to 15 November 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the 10 audit recommendations, the Office had fully implemented 6 and initiated action on 3, while 1 recommendation was withdrawn, resulting in an implementation rate of 62 percent as per CARDS on 6 December 2016.

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Withdrawn	1	2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

The detailed implementation status of the 10 recommendations has been updated by OAI in CARDS.

Section I summarizes the six recommendations that have been implemented and the three that are in progress. OAI encourages the Office to address the remaining recommendations. OAI will continue to monitor the progress of the implementation of the recommendations as and when updates are provided by the Office in CARDS.

Section II summarizes the one recommendation that has been withdrawn by OAI, as implementation is no longer feasible.

Management comments and action plan

Office management provided the revised implementation dates for the outstanding recommendations.



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