



AUDIT

OF

UNITED NATIONS OFFICE FOR SOUTH-SOUTH COOPERATION

Follow-up of OAI Report No. 1580 dated 24 February 2016 (Updated: 2 May 2016)

Report No. 1754
Issue Date: 22 February 2017

**Report on Follow-up Audit of the United Nations Office for South-South Cooperation
(Previous OAI Report No. 1580, 24 February 2016 (Updated: 2 May 2016))
Executive Summary**

From 3 to 9 January 2017, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP) conducted an on-site follow-up audit of the United Nations Office for South-South Cooperation (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. 1580 dated 24 February 2016 (updated: 2 May 2016). 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 2016 to 3 January 2017 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 16 audit recommendations, the Office, as well as the UNDP Bureau for Policy and Programme Support and the UNDP Office of Human Resources had fully implemented 15 and initiated action on 1.

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Withdrawn	-	-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

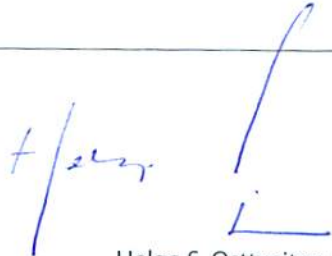
The detailed implementation status of the 16 recommendations has been updated by OAI in CARDS.

Section I summarizes the 15 recommendations that have been fully implemented and the 1 recommendation that is in progress.

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 or the UNDP Office of Human Resources in CARDS.

Management comments and action plan

The Director, Office of Human Resources provided the revised implementation date for the outstanding recommendation.

A handwritten signature in blue ink, appearing to read 'H. Osttveiten', is written over a rectangular box. The signature is stylized with a large, sweeping 'H' and a long, curved line extending upwards and to the right.

Helge S. Osttveiten
Director
Office of Audit and Investigations