

**UNITED NATIONS DEVELOPMENT PROGRAMME**  
**Office of Audit and Investigations**



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UNDP COUNTRY OFFICE**

**IN**

**BARBADOS**

**Report No. 1764**  
**Issue Date: 2 August 2017**

## Report on the Audit of UNDP Barbados Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted an audit of UNDP Barbados (the Office) from 8 to 19 May 2017. The audit aimed to assess the adequacy and effectiveness of the governance, risk management and control processes relating to the following areas and sub-areas:

- (a) governance (leadership, corporate direction, corporate oversight and assurance, corporate external relations and partnership);
- (b) programme (quality assurance process, programme/project design and implementation, knowledge management);
- (c) operations (financial resources management, ICT and general administrative management, procurement, human resources management, and staff and premises security); and
- (d) United Nations leadership and coordination.

The audit covered the activities of the Office from 1 January 2015 to 31 March 2017. The Office recorded programme and management expenditures of approximately \$16.9 million. The last audit of the Office was conducted by OAI in 2012.

The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

### Overall audit rating

OAI assessed the Office as **partially satisfactory / some improvement needed**, which means “The assessed governance arrangements, risk management practices and controls were generally established and functioning, but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area.” This rating was mainly due to weaknesses identified in the areas of governance, programme and project activities, procurement, and United Nations leadership and coordination.

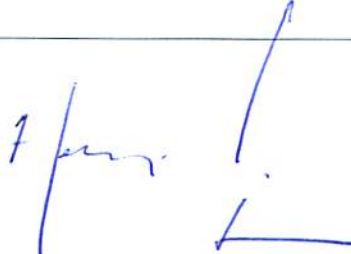
**Key recommendation(s):** Total = 9, high priority = 0

Objectives	Recommendation No.	Priority Rating
Achievement of the organization’s strategic objectives	2	Medium
	1, 3	Medium
Effectiveness and efficiency of operations	5	Medium
Compliance with legislative mandates, regulations and rules, policies and procedures	4, 6, 7, 8, 9	Medium

### Management comments and action plan

The Resident Representative accepted all of the nine recommendations and is in the process of implementing them. Comments and/or additional information provided have been incorporated in the report, where appropriate.

Low priority issues (not included in this report) have been discussed directly with management and actions have been initiated to address them.



Helge S. Osttveiten  
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