



AUDIT

OF

UNDP COUNTRY OFFICE

IN

NAMIBIA

Follow-up of OAI Report No. 1579 dated 11 March 2016

Report No. 1784
Issue Date: 30 June 2017

**Report on Follow-up Audit of UNDP Namibia
(Previous OAI Report No. 1579, 11 March 2016)
Executive Summary**

From 15 to 19 May 2017, 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 Namibia (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. 1579 dated 11 March 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 nine audit recommendations. OAI conducted appropriate tests of transactions and activities by the Office from 1 April 2016 to 30 April 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 nine audit recommendations, the Office had fully implemented five and initiated action on four, resulting in an implementation rate of 83 percent as per CARDS on 30 June 2017.

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Withdrawn	-	-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

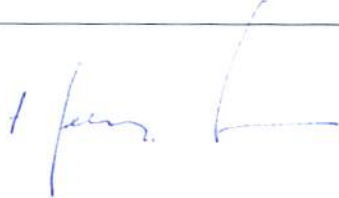
The detailed implementation status of the recommendations has been updated by OAI in CARDS.

Section I summarizes the five recommendations that are implemented and the four that are in progress. OAI encourages the Office to continue to take appropriate actions 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.



Management comments and action plan

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



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