

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



*Empowered lives.  
Resilient nations.*

**PERFORMANCE AUDIT**

**OF**

**REGIONAL BUREAU FOR ASIA AND THE PACIFIC**

**Report No. 1840**

**Issue Date: 3 August 2017**

## Report on the Performance Audit of UNDP Bureau for Asia and the Pacific Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted a performance audit of the Regional Bureau for Asia and the Pacific (RBAP) from 24 April to 9 June 2017. Performance auditing is an independent examination of an entity to assess whether the entity is achieving economy, efficiency and results in the employment of available resources.

The audit aimed to assess to which extent RBAP was effectively carrying out its key functions, and was contributing to supporting countries achieving eradication of poverty and a significant reduction of inequalities and exclusion.

The following questions guided the work of the audit in responding to the main audit objective:

1. Is RBAP adequately organized to guide and support the work of Country Offices in delivering on their commitments with programme countries?
2. Is the Regional Programme managed effectively?
3. To what extent does RBAP, as head of the United Nations Development Group (UNDG) in the region, effectively contribute to UN reform and coordination efforts by supporting the UN Resident Coordinator system in the region?
4. Are operations performed in compliance with UNDP policies and procedures?

The audit covered the activities of RBAP from 1 January 2016 to 31 March 2017. RBAP was last audited 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 operation of RBAP as **satisfactory**, which means, "The assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area."

**Key recommendations:** Total = 6, high priority = 0

The audit did not result in any high (critical) priority recommendations. There are seven medium (important) priority recommendations, which means, "Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP."

The seven recommendations aim to ensure the following:

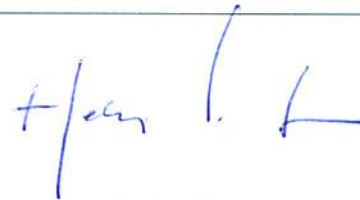
Objectives	Recommendation No.	Priority Rating
Achievement of the organization's strategic objectives	4, 5, 6	Medium
Effectiveness and efficiency of operations	1,2,3	Medium

---

### Management comments and action plan

The Director of RBAP, and the Deputy Assistant Administrator, Deputy Director and Chief Finance Officer (Bureau for Management Services), accepted all of the recommendations and are 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.

A handwritten signature in blue ink, appearing to read 'Helge S. Ostveiten', is enclosed within a rectangular box.

Helge S. Ostveiten  
Director  
Office of Audit and Investigations