

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



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UNDP COUNTRY OFFICE**

**IN**

**THE REPUBLIC OF MOLDOVA**

**Report No. 1928**

**Issue Date: 23 May 2018**

## Report on the Audit of UNDP in the Republic of Moldova Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted an audit of UNDP in the Republic of Moldova (the Office) from 26 March to 11 April 2018. 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 2017 to 31 January 2018. The Office recorded programme and management expenses of approximately \$25 million. The last audit of the Office was conducted by the United Nations Board of Auditors in 2016.

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

### Overall audit rating

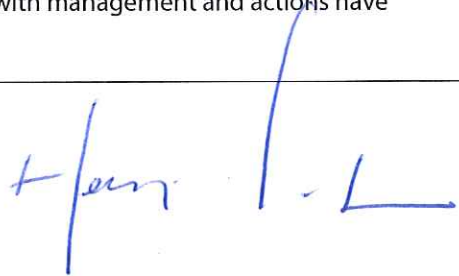
OAI assessed the Office as **satisfactory**, which means "The assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area."

### Good practice

The Office created a user-friendly tracking system for transactional costs for services provided to projects enabling the Office's units to enter details of the services.

The audit did not result in any recommendations.

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



Helge S. Ostveiten  
Director  
Office of Audit and Investigations