

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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CONSOLIDATED REPORT

ON

THE AUDITS OF THE SUSTAINABLE DEVELOPMENT GOALS FUND

Report No. 1964

Issue Date: 18 May 2018

Consolidated Report on the Audits of Sustainable Development Goals Fund Executive Summary

Background

The members of the United Nations Representatives of Internal Audit Services (UN-RIAS) agreed to undertake a joint audit of the Sustainable Development Goals Fund (SDG-F) based on an audit risk assessment carried out by the UNDP Office of Audit and Investigations (OAI) in 2016.

This consolidated summary audit report presents the main audit issues and recommendations and status of their implementation from audits of the SDG-F carried out by the Internal Audit Services of the Participating United Nations Organizations. The joint audit was conducted in accordance with the Framework for Joint Internal Audits of United Nations Joint Activities (the Framework) endorsed by the UN-RIAS. The audits were conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

From its inception up to the end of December 2016, the SDG-F received a total of \$58 million in contributions and disbursed a total of \$28.8 million (50 percent) to Participating United Nations Organizations. Of the amounts disbursed, the Participating United Nations Organizations reported expenditure totalling \$11.9 million (41 percent) by 30 September 2016.

Audit scope and results

The joint audit of the SDG-F comprised of the following audits:

1. Audit of the Administrative Agent function conducted by OAI/UNDP, which covered the period from 1 January 2015 to 31 December 2016. The audit resulted in a 'satisfactory' rating and the report did not contain a recommendation (OAI Report No. 1785, issued on 2 May 2017).
2. Audit of the Joint Programme in Colombia conducted by OAI/UNDP, which covered the period from 1 January 2015 to 30 April 2017. The audit resulted in a 'satisfactory' rating and the report contained three recommendations (OAI Report No. 1810, issued on 18 September 2017).
3. Joint audit of the governance arrangements of the SDG-F and carried out by an inter-agency team of auditors from OAI/UNDP; the Office of Internal Audit and Oversight of the ILO (IAO); and the Office of Audit and Investigations of UNICEF (OIAI). The joint audit covered the period from 1 December 2013 to 30 April 2017. The audit resulted in an 'unsatisfactory' rating and the report had seven recommendations (OAI Report No. 1885, issued on 30 November 2017).

Management comments and action plans

The Director of the SDG-F Secretariat, along with the Convening Agency, and the Participating United Nations Organizations, accepted all recommendations and are in the process of implementing them.

Management comments and/or additional information provided have been incorporated in the respective reports, where appropriate.



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