

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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PERFORMANCE AUDIT

OF

**ENABLING RESPONSIVE, COHERENT AND INCLUSIVE SUPPORT TO THE
IMPLEMENTATION OF THE 2030 AGENDA FOR SUSTAINABLE DEVELOPMENT PROJECT**

Report No. 1999
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Report on the Performance Audit of Enabling Responsive, Coherent and Inclusive Support to the Implementation of the 2030 Agenda for Sustainable Development Project Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted a performance audit of Enabling Responsive, Coherent and Inclusive Support to the Implementation of the 2030 Agenda for Sustainable Development Project (the Project) from 18 June to 15 August 2018. Performance auditing is an independent examination of an entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

The audit objective was to assess the extent to which the Project has effectively responded to demand from countries to support governments in the implementation of the 2030 Agenda for Sustainable Development. The audit covered the activities of the Project from 1 January 2017 to 30 April 2018. The Project recorded expenses of approximately \$12.5 million in 2016 and 2017. This was the first audit of the Project.

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

Overall audit rating

OAI assessed the Project 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 = 4, high priority = 0

The audit did not result in any high (critical) priority recommendations. There are four 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.” These recommendations include actions to address the following: project outputs and activities not being well defined; lapses in monitoring and reporting; insufficient resource mobilization; and direct project costs not being fully recovered.

The four recommendations aim to ensure the following:

Objectives	Recommendation No.	Priority Rating
Achievement of the Project’s strategic objectives	1, 3, 4	Medium
Effectiveness and efficiency of operations	2	Medium

Management comments and action plan

The Assistant Administrator and Director of the Bureau for Policy and Programme Support accepted all four recommendations and is in the process of implementing them. Comments and/or additional information provided have been incorporated in the report, where appropriate.

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
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