

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP COUNTRY OFFICE

IN

ZIMBABWE

Report No. 2048
Issue Date: 8 May 2019

Report on the Audit of UNDP Zimbabwe Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted an audit of UNDP Zimbabwe (the Office) from 25 March to 5 April 2019. 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);
- (c) operations (financial resources management, ICT and general administrative management, procurement and 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 2018 to 31 January 2019. The Office recorded programme and management expenses of approximately \$34.5 million. The last audit of the Office was conducted by OAI 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.”

OAI undertook an audit of UNDP Zimbabwe’s grants from the Global Fund in parallel with this audit. Findings thereon will be documented in a separate audit report and are not reflected in the rating given above.

Good practice

OAI identified a good practice as follows:

Monitoring of Office performance: The Office developed and implemented a weekly tracking system to monitor the performance of procurement, human resources, programme, finance, and monitoring and evaluation. The system flags any delays and facilitates effective follow up on outstanding issues. The objective of these weekly updates is to inform staff on issues that are pending within the Office. This method promotes transparency and allows dialogue between management and staff on pending issues.

Key recommendation: Total = 1, high priority = 0

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation, 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 recommendation includes actions to address the risk ratings given to government ministries as part of the Harmonized Approach to Cash Transfer (HACT) implementation process.

The recommendation aims to ensure the effectiveness and efficiency of operations.

Implementation status of previous OAI audit recommendations: Report No. 1730, 29 November 2016.

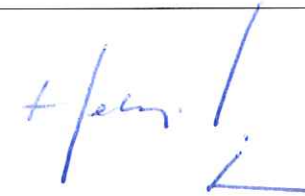
Total recommendations: 1

Implemented: 1

Management comments and action plan

The Resident Representative accepted the one recommendation and is in the process of implementing of the same. 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.

A handwritten signature in blue ink, appearing to read 'H. Ostveiten', is enclosed in a black rectangular box.

Helge S. Ostveiten
Director
Office of Audit and Investigations