



AUDIT

OF

UNDP COUNTRY OFFICE

IN

THE CENTRAL AFRICAN REPUBLIC

Follow-up of OAI Report No. 1896 dated 8 March 2018

Report No. 2088
Issue Date: 8 March 2019

(REDACTED)

**Report on Follow-up Audit of UNDP Central African Republic
(Previous OAI Report No. 1896, 8 March 2018)
Executive Summary**

From 11 to 15 February 2019, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP) conducted an on-site follow-up audit of the UNDP Country Office in the Central African Republic (the Office). This on-site follow-up audit was undertaken, in addition to regular desk reviews, in view of the 'unsatisfactory' audit rating assigned by OAI in Report No. 1896 dated 8 March 2018. The follow-up audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Audit scope and approach

The follow-up audit reviewed the implementation of 20 audit recommendations. OAI conducted appropriate tests of transactions and activities by the Office from 1 April 2018 to 31 January 2019 and interviewed management and staff concerned to determine whether the reported corrective actions were indeed implemented, as reported by the office in the Comprehensive Audit and Recommendation Database System (CARDS).

Audit results

Of the 20 audit recommendations, the Office had fully implemented 10 and initiated actions on 10, resulting in an implementation rate of 50 percent as per CARDS on 22 February 2019.

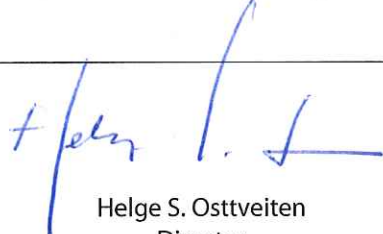
Implementation status	Number of recommendations	Recommendation nos.
Implemented	10	1,3,4,5,6,8,9,15,18,20
In progress	10	2,7,10,11,12,13,14,16,17,19
Total	20	20

The detailed implementation status of the 20 recommendations has been updated by OAI in CARDS.

The below section summarizes the 20 recommendations that are in progress and implemented. OAI encourages the Office to continue to take appropriate actions to address the remaining recommendations. OAI will continue monitoring the progress of the implementation of the recommendations as and when updates are provided by the Office in CARDS.

Management comments and action plan

The Resident Representative a.i. provided comments and revised implementation dates for the remaining outstanding recommendations.



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