



**AUDIT**

**OF**

**UNDP COUNTRY OFFICE**

**IN**

**EQUATORIAL GUINEA**

**Follow-up of OAI Report No. 1924 dated 4 October 2018**

**Report No. 2096**  
**Issue Date: 17 January 2020**

**Report on Follow-up Audit of UNDP Equatorial Guinea  
(Previous OAI Report No. 1924, 4 October 2018)  
Executive Summary**

From 2 to 6 December 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 Equatorial Guinea (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. 1924 dated 4 October 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 16 audit recommendations. OAI conducted appropriate tests of transactions and activities by the Office from 1 January 2019 to 31 October 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 16 audit recommendations, the Office had fully implemented 8 and initiated action on 8, resulting in an implementation rate of 50 percent as per CARDS on 17 January 2020.

Implementation status	Number of recommendations	Recommendation No/s.
Implemented	8	1, 3, 6, 7, 9, 11, 14, 15
In progress	8	2, 4, 5, 8, 10, 12, 13, 16
<b>Total</b>	<b>16</b>	<b>16</b>

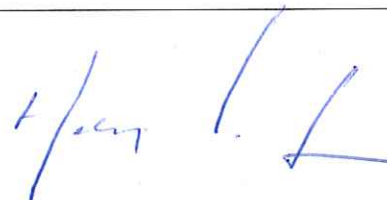
The detailed implementation status of the 16 recommendations has been updated by OAI in CARDS.

Section I summarizes the 16 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 to monitor the progress of the implementation of the recommendations as and when updates are provided by the Office in CARDS.

Section II presents one additional audit issue. While checking the implementation status of previous audit recommendations, OAI took note of an additional issue pertaining to weaknesses in financial resources management. Its recommendation aims to ensure the reliability and integrity of the financial and operational information.

### **Management comments and action plan**

The Resident Representative provided the revised implementation dates for the remaining outstanding recommendations. The Resident Representative also accepted the new recommendation and is in the process of implementing it.

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

Helge S. Ostveiten  
Director  
Office of Audit and Investigations