



AUDIT

OF

UNDP COUNTRY OFFICE

IN

THE GAMBIA

Follow-up of OAI Report No. 1925 dated 4 December 2018

Report No. 2179
Issue Date: 17 July 2020

**Report on Follow-up Audit of UNDP Gambia
(Previous OAI Report No. 1925, 4 December 2018)
Executive Summary**

From 29 June to 3 July 2020, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP) conducted a remote follow-up audit of the UNDP Country Office in the Gambia (the Office). This remote follow-up audit was undertaken, in addition to regular desk reviews, in view of the 'unsatisfactory' audit rating assigned by OAI in Report No. 1925 dated 4 December 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 13 audit recommendations. OAI conducted appropriate tests of transactions and activities by the Office from 1 January 2019 to 31 May 2020 and interviewed management and staff concerned to determine whether the reported corrective actions were implemented, as reported by the office in the Comprehensive Audit and Recommendation Database System (CARDS).

Audit results

The Office had fully implemented the 13 audit recommendations. The detailed implementation status of the 13 recommendations has been updated by OAI in CARDS.

Section I summarizes the 13 recommendations that have been implemented.

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