



AUDIT

OF

UNDP COUNTRY OFFICE

IN

THE KINGDOM OF BAHRAIN

Follow-up of OAI Report No. 2036 dated 3 May 2019

Report No. 2188

Issue Date: 30 October 2020

**Report on Follow-up Audit of UNDP Kingdom of Bahrain
(Previous OAI Report No. 2036, 3 May 2019)
Executive Summary**

From 12 to 21 October 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 Kingdom of Bahrain (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. 2036 dated 3 May 2019. 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 11 audit recommendations. OAI conducted appropriate tests of transactions and activities by the Office from 1 July 2019 to 30 August 2020 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

The Office had fully implemented all 11 audit recommendations.

Implementation status	Number of recommendations	Recommendation Nos.
Implemented	11	1, 2, 3, 4, 5, 6, 7, 8, 9, 10 and 11
Total	11	

The detailed implementation status of the 11 recommendations has been updated by OAI in CARDS.

Section I summarizes the 11 recommendations that have been fully implemented.


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