

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



PERFORMANCE AUDIT

OF

THE UNDP REGIONAL BUREAU FOR AFRICA

Report No. 2212

Issue Date: 23 December 2020



Report on the Audit of the UNDP Regional Bureau for Africa Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted an audit of the UNDP Regional Bureau for Africa (RBA) from 5 October to 6 November 2020. Performance auditing is an independent examination of an entity to assess whether the entity is achieving economy, efficiency, and effectiveness in the employment of available resources.

The audit aimed to assess to which extent RBA is effectively carrying out its key functions of providing strategic direction, oversight, and support to Country Offices and programme countries in their effort to achieve the 2030 Sustainable Development Goals (SDGs).

The audit addressed the following questions:

1. Is the governance and organizational structure of RBA adequate to support the work of Country Offices in delivering on their commitments with programme countries?
2. Is the Regional Programme managed effectively and on track to achieve its results?
3. Are operations performed in compliance with UNDP policies and procedures?

The audit covered the period 1 January 2019 to 31 August 2020. RBA recorded programme and management expenses of approximately \$44.6 million during the audit period. RBA was last audited in 2009, and the Regional Programme for Africa was audited in 2015. An audit of all regional hubs took place in 2019.

The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*. Due to the COVID-19 pandemic, the audit was conducted remotely. Scope limitations due to the nature of the remote audit related to the following activities:

- (a) A review of original supporting documentation could not be carried out, and therefore the audit team relied on scanned copies of documents provided by RBA for all audit areas reviewed.
- (b) Meetings with office staff and personnel were carried out virtually, which limited the audit team's understanding of RBA's working environment.

Overall audit rating

OAI assessed the performance of RBA 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/area."

Key recommendations: Total = **5**, high priority = **0**

The audit did not result in any high (critical) priority recommendations. There are five medium (important) priority recommendations, 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." These recommendations include actions to address the weaknesses in filling vacant positions, weaknesses in project design and implementation of project activities, lack of procurement planning, and delays in completing staff performance assessments.



The five recommendations aim to ensure the following: (a) achievement of the organization's strategic objectives (Recommendations 1, 2, 3), effectiveness and efficiency of operations (Recommendations 4 and 5), as well as the compliance with policies and procedures (Recommendations 4 and 5).

Management comments and action plan

The Assistant Administrator and Director of RBA accepted all recommendations and is in the process of implementing them. 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 'Brett Simpson', is enclosed in a black rectangular box.

Brett Simpson
Officer-in-Charge
Office of Audit and Investigations