



AUDIT

OF

UNDP SECURITY OFFICE

Report No. 2215

Issue Date: 13 July 2020

Report on the Audit of UNDP Security Office Executive Summary

The objective of the audit was to review the governance, risk management and internal controls of the UNDP Security Office (the Office). The audit assessed the organizational structure, including roles and responsibilities; the design and effectiveness of controls for operational support and security services to the Regional Bureaux and Country Offices; and risk management practices at the Office.

The audit focused on three key areas:

1. Governance, including organizational structure, key processes, roles and responsibilities;
2. Security services, including the role of the Office in Headquarters and that of the Regional and Sub-Regional Security Advisors; and
3. Operations, including finance, human resources, procurement and travel.

The audit covered the period from 1 January 2019 to 31 March 2020. The Office recorded operational expenditures of \$6.5 million during the audit period. The Office has not been audited before, although an audit of the 'UNDP Safety and Security Function' was performed in 2010.

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 the Office for all audit areas reviewed.
- (b) Meetings with Office staff and personnel were carried out virtually, which limited the audit team's understanding of the Office's working environment.

Overall audit rating

OAI assessed the Security Office 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."

The audit did not result in any recommendations.

Low risk issues (not included in this report) have been discussed directly with management and actions have been initiated to address them.


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