UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations

AUDIT

OF

THE UNITED NATIONS VOLUNTEERS PROGRAMME

Report No. 2438

Issue Date: 22 April 2022

Report on the Audit of the United Nations Volunteers Programme
Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted a compliance audit of the United Nations Volunteers (UNV) Programme from 14 February to 4 March 2022. The audit aimed to assess the adequacy and effectiveness of the governance, risk management and control processes relating to the following areas and sub-areas:

(a) Governance.
(b) UN Volunteers management.
(c) Operations – procurement, finance, human resources, and administrative services.[1]

The audit covered the activities of the UNV Programme from 1 January to 31 December 2021. The UNV Programme recorded expenses of approximately $268 million during the audit period. The last audit of the UNV Programme was conducted by OAI in 2018.

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 UNV Programme for all audit areas reviewed.
(b) Meetings with the UNV Programme's staff and personnel were carried out virtually, which limited the audit team's understanding of UNV Programme's working environment.
(c) A physical verification of assets was not performed.

Overall audit rating

OAI issued an audit rating for the UNV Programme of **satisfactory/some improvement needed,** which means "The assessed governance arrangements, risk management practices and controls were generally established and functioning but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area." This rating was mainly due to weaknesses noted in UNV Programme's recruitment, contract management, and separation, and weak management of outstanding UN Volunteer advances and accounts receivable balances.

Key recommendations: Total = **2**, high priority = **1**

The two recommendations aim to ensure the following:

Objectives	Recommendation No.	Priority Rating
Achievement of the organization's strategic objectives	1	High
Reliability and integrity of financial and operational information	2	Medium

For high (critical) priority recommendations, prompt action is required to ensure that UNV is not exposed to high risks. Failure to take action could result in major negative consequences for UNV. The high (critical) priority recommendation is presented below:

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[1] A separate audit of the UNV ICT Infrastructure was conducted by OAI. Refer to Audit Report No. 2536.

Weaknesses in UNV Programme recruitment, contract management, and separation (Issue 1)	The audit team noted the absence of compliance with the UNV Programme's Unified Conditions of Service and internal controls, specifically:

(a) Weaknesses in UN Volunteer management

- Contract duration exceeding the maximum period of 5 years.
- Leave records not maintained.
- Reporting on assignment implementation not completed.
- Performance appraisals not completed.

(b) Inadequate standard operating procedures

- The Volunteer Management Application Modules and the Unified Volunteers Platform did not capture missing reference checks or missing medical clearances.
- Minimum numbers of longlisted and shortlisted candidates and reference checks were not specified in the standard operating procedures.

Recommendation: The UNV Programme should strengthen controls in management and standard operating procedures by: (a) addressing control weaknesses relating to: longlisting and shortlisting of candidates; contract extensions; reference checks, and medical clearances; (b) ensuring that the Unified Volunteer Platform modules incorporates: leave record information, performance appraisals as well as reporting on assignment implementation.

Implementation status of previous OAI audit recommendations: Report No. 1783, 12 January 2018.
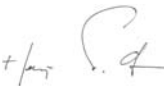   Total recommendations: 6
        Implemented: 6

Management comments and action plan

The Executive Coordinator of the United Nations Volunteers Programme accepted the two 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.

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