



AUDIT

OF

UNDP COUNTRY OFFICE

IN

MOZAMBIQUE

Follow-up of OAI Report No. 2304 dated 30 November 2021

Report No. 2594
Issue Date: 18 July 2023

**Report on Follow-up Audit of UNDP Mozambique
(Previous OAI Report No. 2304, 30 November 2021
Executive Summary**

From 22 to 26 May 2023, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP) conducted an on-site follow-up audit of the UNDP Country Office in Mozambique (the Office). This on-site follow-up audit was undertaken, in addition to regular desk reviews, in view of the 'unsatisfactory' audit rating assigned by OAI in Report No. 2304 dated 30 November 2021. The follow-up audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing* of The Institute of Internal Auditors (The IIA).

Audit scope and approach

The follow-up audit reviewed the implementation of eight audit recommendations. OAI conducted appropriate audit tests of transactions and reviewed the Office's activities from 1 January 2022 to 31 March 2023 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

Of the eight audit recommendations, the Office had fully implemented seven and initiated action on one resulting in an implementation rate of 95.83 percent as per CARDS on 18 July 2023.

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

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

Section I summarizes the eight recommendations that are in progress and implemented. OAI encourages the Office to continue to take appropriate actions to address the remaining recommendation. OAI will continue to monitor the progress of the implementation of the recommendation as and when updates are provided by the Office in CARDS.

The Resident Representative provided the revised implementation date for the outstanding recommendation.

Moncef Ghrib

MONCEF GHORB
Deputy Director (Audit)
Office of Audit and Investigations