

**UNITED NATIONS DEVELOPMENT PROGRAMME**  
**Office of Audit and Investigations**



**THEMATIC AUDIT**

**OF**

**PROJECT MONITORING AND OVERSIGHT PRACTICES**

**IN**

**THE REGIONAL BUREAU FOR AFRICA**

**Report No. 2612**  
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## Report on the Thematic Audit of Project Monitoring and Oversight Practices in the Regional Bureau for Africa Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted a thematic audit of project monitoring and oversight practices in the in the Regional Bureau for Africa from 3 May to 10 September 2022.

The audit covered the period from 1 January 2020 to 31 March 2022 and was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing* of The Institute of Internal Auditors (The IIA). The audit was conducted remotely.

This thematic audit was undertaken using performance audit methodology. 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 assessed whether project monitoring and oversight practices at the Regional Bureau level and at the Country Offices supported their Country Programme results. The review included an assessment of the design of project monitoring frameworks, Country Office capacities to adequately monitor projects, and quality assurance processes to validate data used for decision-making and risk management. In assessing this, the audit team reviewed the Country Offices' capacities for effective implementation of programmes and projects, including a review of the corporate monitoring system for results tracking and risk management.

Further, the audit also reviewed the role of the various Regional Bureaux in exercising their oversight function as the 'second line of defense' for effective programme delivery.

The following performance audit questions guided the work of the audit team in responding to the main audit objective:

Question 1. Were Country Offices successful in monitoring the achievement of project results and addressing any deviation from agreed work plans?

Question 2. Have Regional Bureau established effective oversight mechanisms to ensure adequate monitoring of projects and programmes at the Country Offices' level?

### Overall audit rating

OAI assessed the monitoring of programmes and projects within UNDP as **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 poorly defined results frameworks and weak risk monitoring. The RBA Country Offices were successful in monitoring the achievement of project results and addressing deviations, but some improvements were needed as detailed in the audit recommendations.

RBA has established effective oversight mechanisms to ensure adequate monitoring of projects and programmes at the Country Office level.

**Key recommendations:** Total = **2**, high priority = **0**



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### Management comments and action plan

The Assistant Administrator and Director of the Regional Bureau for Africa accepted the two recommendations and are 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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