

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



THEMATIC AUDIT

OF

KNOWLEDGE MANAGEMENT

IN

**THE REGIONAL BUREAU FOR EUROPE AND THE COMMONWEALTH OF
INDEPENDENT STATES**

Report No. 2693
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Report on the Thematic Audit of Knowledge Management in the Regional Bureau for Europe and the Commonwealth Independent States Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted a thematic audit of knowledge management in the Regional Bureau for Europe and the Commonwealth Independent States (RBEC or the Regional Bureau) from 14 July to 14 August 2023.

The audit covered the period from 1 January 2022 to 30 June 2023 and was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing (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 the effectiveness of knowledge management practices and systems at the Regional Bureau level. In assessing this, the audit team evaluated the effectiveness of UNDP's knowledge management framework, policies and strategies, as well as the adequacy of their implementation, and assessed the extent to which knowledge management practices and systems support knowledge sharing, transfer, and utilization across RBEC and Country Offices.

The following performance audit questions guided the work of the audit team:

Question 1. Has the Regional Bureau been able to create a conducive environment in which the UNDP knowledge management strategy can be implemented satisfactorily?

Question 2. Have Country Offices satisfactorily implemented UNDP's knowledge management framework, policies, and practices at the office level?

Overall audit rating

OAI assessed knowledge management practices at the Regional Bureau level 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 weaknesses in the development of knowledge management strategies.

Key recommendations: Total = **3**, high priority = **0**



Management comments and action plan

The Assistant Administrator and Director of the Regional Bureau for Europe and the Commonwealth Independent States accepted the three recommendations and is in the process of implementing them. Comments and/or additional information provided have been incorporated in the report, where appropriate.

A handwritten signature in black ink, appearing to read 'Guillermo Munoz', is enclosed within a rectangular box.

Guillermo Munoz
Deputy Director (Audit) a.i.
Office of Audit and Investigations