

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



**PERFORMANCE AUDIT**

**OF**

**THE REGIONAL BUREAU FOR LATIN AMERICA AND THE CARIBBEAN**

**Draft Report No. 2699**  
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## Report on the Performance Audit of the Regional Bureau for Latin America and the Caribbean Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted a performance audit of the Regional Bureau for Latin America and the Caribbean (RBLAC or the Bureau) from 17 January 2024 to 8 February 2024. Performance auditing is an independent, objective, and reliable examination of an entity or process to assess whether economy, efficiency, and effectiveness in the employment of available resources is being achieved.

The audit aimed to assess the adequacy and effectiveness of RBLAC's governance, Country Office support and oversight, Regional Programme, and operations. To achieve its objective, it addressed the following performance audit questions:

- 1. Is RBLAC effectively organized to guide and support the work of Country Offices?**
- 2. To what extent is RBLAC effectively discharging its monitoring and oversight responsibilities?**
- 3. Is the Regional Programme managed effectively and on track to achieve expected results?**
- 4. To what extent are operations in RBLAC conducted effectively and efficiently?**

The audit covered the activities of RBLAC from 1 January 2023 to 31 December 2023. The last audit of the Bureau was conducted by OAI in 2018. The audit was performed in conformance with the *International Standards for the Professional Practice of Internal Auditing* of The Institute of Internal Auditors (The IIA).

### Overall audit rating

OAI issued an audit rating for the Office of **fully 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." This rating is mainly due to RBLAC being effectively organized to guide and support the work of the Country Offices and manage risk, and operations (finance, procurement, and travel) are being conducted effectively and in compliance with relevant UNDP policies and procedures.

### Good practice

The competitive recruitment strategies implemented by the Bureau resulted in 63 per cent of staff at the P-4 level and above being female as of 31 December 2023, compared to 56 per cent in 2018<sup>1</sup>. As of 31 December 2023, 80 per cent of the staff posts at the D-1 level and above were held by women while there were no women at the D-1 level and above in December 2018.

Refer to page 2 for details.

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

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<sup>1</sup> In Headquarters and the Panama Regional Hub

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The audit did not result in any high (critical) priority recommendations. There are two medium (important) priority recommendations, which means "Action is required to ensure that UNDP is not exposed to risks. Failure to act could result in negative consequences for UNDP." These recommendations include actions to address non-compliance with project board meeting procedures (recommendation 1) and to ensure completeness and timely update of the project risk registers, the quality assurance documentation, and the procurement plans in Quantum/Quantum + (recommendation 2).

The two recommendations aim to ensure the effectiveness and efficiency of operations (recommendation 2) and compliance with legislative mandates, regulations and rules, policies, and procedures (recommendations 1 and 2).

### **Management comments and action plan**

The Assistant Administrator and Director of RBLAC 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.

A handwritten signature in black ink, appearing to read 'Guillermo Munoz'.

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