



AUDIT

OF

UNDP COUNTRY OFFICE

IN

KAZAKHSTAN

Follow-up of OAI Report No. 2639 dated 9 November 2023

Report No. 2758
Issue Date: 5 August 2024

**Report on Follow-up Audit of UNDP Kazakhstan
(Previous OAI Report No. 2639, 9 November 2023)
Executive Summary**

From 22 to 26 April 2024, 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 Kazakhstan (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. 2639 dated 9 November 2023. 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 nine audit recommendations. OAI conducted appropriate tests of transactions and activities by the Office from 1 July 2023 to 31 March 2024 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 nine audit recommendations, the Office had fully implemented eight and initiated action on one.

Implementation status	Number of recommendations	Recommendation Nos.
Implemented	8	2, 3, 4, 5, 6, 7, 8, and 9
In Progress	1	1
Total	9	

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

Section I summarizes the nine 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 recommendations as and when updates are provided by the Office in CARDS.

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