



AUDIT

OF

UNDP COUNTRY OFFICE

IN

TRINIDAD AND TOBAGO

Report No. 985
Issue Date: 17 December 2012

Report on the audit of UNDP Trinidad and Tobago Executive Summary

From 7 to 18 May 2012, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP) conducted an audit of UNDP Country Office in Trinidad and Tobago (the Office). The audit covered the activities of the Office during the period from 1 January 2011 to 31 March 2012. During the period reviewed, the Office recorded programme and management expenditures totalling \$3.4 million. The last audit of the Office was conducted by OAI in 2007.

The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*. These Standards require that OAI plans and performs the audit to obtain reasonable assurance on the adequacy and effectiveness of the governance, risk management, and control processes. The audit includes reviewing and analysing, on a test basis, information that provides the basis for our conclusions.

Audit rating

OAI assessed the Office as **satisfactory**, which means that “Internal controls, governance and risk management processes were adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited entity.” Ratings per audit area and sub-areas are summarized below.

Audit Areas	Not Assessed/ Not Applicable	Unsatisfactory	Partially Satisfactory	Satisfactory
1. Governance and strategic management				
1.1 Organizational structure and delegations of authority 1.2 Financial sustainability	Satisfactory Satisfactory			
2. United Nations system coordination				
2.1 Development activities 2.2 Resident Coordinator Office 2.3 Role of UNDP – “One UN” 2.4 Harmonized Approach to Cash Transfers	Satisfactory Satisfactory Not Applicable Partially Satisfactory			
3. Programme activities				
3.1 Programme management 3.2 Partnerships and resource mobilization 3.3 Project management	Satisfactory Satisfactory Satisfactory			
4. Operations				
4.1 Human resources 4.2 Finance 4.3 Procurement 4.4 Information and communication technology 4.5 Asset management & general administration 4.6 Safety and Security	Satisfactory Satisfactory Partially Satisfactory Partially Satisfactory Satisfactory Satisfactory			

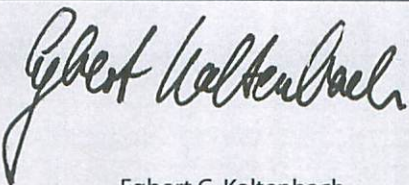
Key issues and recommendations

The audit raised four issues. There were four recommendations, all were ranked medium (important) priority, which means “Action is required to ensure that UNDP is not exposed to significant risks. Failure to take action

could result in negative consequences for UNDP.” These recommendations include actions to address (a) non-usage of the standard Request for Service form when processing service requests from other United Nations agencies, (b) incorrect use of purchase orders, (c) deficiencies in Information and Communication Technology security, and (d) premises having appropriate structural requirements for an earthquake-prone area.

Management’s comments

The Resident Representative a.i. accepted all recommendations and is in the process of implementing them.

A handwritten signature in black ink, reading "Egbert Kaltenbach", is positioned above the printed name and title.

Egbert C. Kaltenbach
Director
Office of Audit and Investigations