UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations

AUDIT
OF
UNDP MULTI-COUNTRY OFFICE
IN
SAMOA
Follow-up on OAI Report No. 723 dated 22 October 2010

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Report on Follow-up Audit of UNDP Samoa (Previous OAI Report No. 723 dated 22 October 2010)

Executive Summary

From 7 to 18 May 2012, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP) conducted an on-site follow-up audit of the UNDP Multi-Country Office in Samoa (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 as a result of a previous audit (Report no. 723, dated 22 October 2010). The follow-up audit was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing.

Audit scope and objectives

The follow-up audit reviewed the implementation of 19 audit recommendations. Specifically, the follow-up audit determined if the recommended corrective actions had been properly taken to address the issues noted in the previous audit, assessed those recommendations that remained outstanding, and obtained from the Office a revised timeframe for full implementation. The follow-up audit was also aimed at providing UNDP with an overall assessment of the implementation status, as well as providing advice and support to the Office should there be any issues arising from the implementation process.

Approach

The follow-up audit reviewed the latest updates provided by the Office in CARDS (Comprehensive Audit Reports and Recommendations Database System), action plans and status reports, and other documents supporting the reported actions. OAI also conducted appropriate tests of transactions and activities by the Office from 1 January 2011 to 30 March 2012 and interviewed responsible management and staff to determine whether the reported corrective actions were indeed implemented.

Conclusions

The on-site follow-up showed that of the 19 audit recommendations, the Office had fully implemented 12 and initiated action on 5, while no action had been taken on 1 recommendation; 1 recommendation has been withdrawn. This resulted in an overall implementation rate of 77 percent as per CARDS on 14 August 2012.

The detailed implementation status of the 19 recommendations has been reflected in CARDS. The five recommendations, which have yet to be fully implemented, are summarized in Section I of this report. OAI has withdrawn one recommendation, as the implementation thereof was no longer feasible or warranted (see Section II of this report).

While OAI acknowledges the corrective actions taken or initiated, much more needs to be done to fully address the issues raised in the previous audit. OAI will continue to monitor the Office’s progress in implementing the remaining audit recommendations as and when updates are provided by the Office in CARDS.

While checking the implementation status of previous audit recommendations, OAI noted four additional audit issues pertaining to project management, finance, and procurement. See Section IV of this report for details.

Management’s comments

The Resident Representative accepted all the audit recommendation and is in the process of implementing them.

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