AUDIT

OF

UNDP COUNTRY OFFICE

IN

SUDAN

DISARMAMENT, DEMOBILIZATION AND REINTEGRATION PROGRAMME

(Directly Implemented Project Nos. 00063343, 00070877 and 00075984)

Follow-up on OAI Report No. 767 dated 28 March 2011

Report No. 1071
Issue Date: 30 November 2012
Report on Follow-up of UNDP Sudan - Disarmament, Demobilization and Reintegration Programme
(Previous OAI Report No. 767, 28 March 2011)

Executive Summary

From 23 September to 4 October 2012, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP) conducted an on-site follow-up audit of the Sudan Disarmament, Demobilization and Reintegration Programme (DDRP) implemented by the UNDP Country Office in Sudan (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 an audit per report No. 767 dated 28 March 2011. 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 15 audit recommendations. Specifically, the follow-up audit determined if the recommended corrective actions were properly taken to address the issues noted in the previous audit and assessed those recommendations that remained. 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 Report 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 2012 to 4 October 2012 and interviewed management and staff concerned to determine whether the reported corrective actions were indeed implemented.

Conclusions

The on-site follow-up showed that of the 15 audit recommendations, the Office had fully implemented 14, while no action had been taken on 1 recommendation. This recommendation has been withdrawn by OAI, as the implementation thereof is no longer feasible or warranted (see Section I of this report). The detailed implementation status of the 14 recommendations has been reflected in CARDS, resulting in an implementation rate of 100 percent as per CARDS on 19 November 2012.

I wish to express my appreciation to the management and staff of the Office and the staff of the Disarmament, Demobilization and Reintegration Programme for the assistance and cooperation extended to the audit team.

Egbert C. Kaltenbach
Director
Office of Audit and Investigations