Outlined below are the procedures for disclosure of internal audit reports to Member States and to eligible donors.

- Upon receipt of a disclosure request, the Director of the Office of Audit and Investigations (OAI) will ascertain that the request conforms to the requirements established by the UNDP Executive Board. If the request does not meet these requirements, the Director of OAI will seek further clarification and confirmation from the requesting party.

- If the request meets the requirements, the Director of OAI will review the report concerned to determine whether it contains certain information deemed particularly sensitive that relates to third parties or a country, government or administration; or could compromise pending action; or where such is likely to endanger the safety or security of any individual, violate his or her rights or invade his or her privacy. In such case, the Director of OAI may at his/her discretion redact the audit report or, in extraordinary circumstances, withhold the report.

- The Director of OAI will immediately inform the UNDP Executive Board, through the Executive Board Secretariat, of the request.

- If the internal audit report relates to the audit of a Country Office or a project or contains findings related to a specific Member State, the Director of OAI will also notify the concerned Government of the request providing it the opportunity to view the report, and to comment on it within two weeks from the date of notification. Based on the comments received, if any, the Director of OAI will determine, whether the report needs to be further redacted or, in extraordinary circumstances, withheld. If, exceptionally, the report cannot be disclosed, since in the view of UNDP its disclosure would seriously undermine the policy dialogue with Member States or implementing partners, the Director of OAI will inform the requesting party accordingly.

- If the report can be disclosed, OAI will arrange with the requesting party for viewing the report either on-site at the OAI offices in New York or through the remote access system. If the requesting party chooses remote access, OAI will provide a time-limited password and user-ID that will allow access through a secured website.

- Information disclosed shall be kept confidential by the requesting party. No copies of the internal audit reports shall be made.

- Access through the remote access system will be tracked and recorded.

- Queries regarding the internal audit report(s) viewed should be addressed to OAI and can be made in person (for on-site viewers) or through the remote access system (for remote viewers).