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United Nations Development
Programme and of the
United Nations Population Fund**

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Internal audit and oversight

Internal audit and oversight activities
Report of the Administrator

Summary

The present report is submitted pursuant to the arrangements agreed upon by the Executive Board. The report provides details of internal audit and oversight services provided by the UNDP Office of Audit and Performance Review for the year ended 31 December 1999.

A recommendation for Executive Board action is contained in chapter V.

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Introduction

1. The Administrator is pleased to provide the Executive Board with the fourth annual report on internal audit and oversight services provided by the UNDP Office of Audit and Performance Review (OAPR) for the year ended 31 December 1999.

2. In addition to those provided to UNDP, OAPR also provides internal audit and oversight services to the United Nations Office for Project Services (UNOPS) and to the United Nations Population Fund (UNFPA). Sections of the report relating to the accountability framework, organization and resources, and quality service initiatives apply equally to all three organizations. However, detailed discussions of the internal audit and oversight activities carried out on behalf of UNOPS and UNFPA are included as separate reports, which are being submitted to the Executive Board at its present session by the Executive Director, UNOPS (DP/2000/28/Add.2) and the Executive Director, UNFPA (DP/FPA/2000/13).

I. Accountability framework

3. The Administrator continues to foster an improved culture of accountability in the organization, which helps to ensure that UNDP business is carried out economically, efficiently and effectively. Moreover, such a culture ensures that managers apply and conscientiously follow best management standards and that staff members at all levels are held accountable for their performance and resource utilization.

4. In order to nurture and achieve a higher level of accountability, UNDP, as discussed in document DP/1996/35, proposed a new accountability framework, which was supported by the Executive Board in its decision 96/36. OAPR was assigned responsibility for coordinating the implementation and oversight of the accountability framework.

5. With start-up funding assistance from members of the Executive Board, implementation of the accountability framework began in 1998, through a process of control self-assessment (CSA). The CSA process includes workshops (conducted by trained facilitators), workshop reports (prepared by the facilitators), and action plans (developed by the workshop participants). Workshop participants include teams of co-workers working to achieve common

objectives. A key feature of the workshops is the use of voting technology to record responses anonymously to a set of statements designed to assess the team's likelihood of achieving its objectives. Using UNDP staff members as facilitators, 33 CSA workshops were conducted in 1999, of which 22 were in country offices.

6. CSA has been well received and has attracted strong interest, with workshops now scheduled through October 2000. A key benefit of CSA is that managers find it helpful in detecting issues before they become critical. Requests for CSA sessions continue to outstrip available resources in terms of trained facilitators and funds for travel. Many country offices have defrayed the travel costs of the facilitators by paying from their own administrative budgets.

7. In addition to CSA, another initiative will help UNDP achieve a higher level of accountability — the creation, in early 2000, of the Oversight Group. As described in UNDP Business Plans, 2000-2003 (DP/2000/8), the Oversight Group is a mechanism, led by the Associate Administrator, which will coordinate and maximize the distinctive oversight roles of the Operations Support Group (OSG) and the Evaluation Office with the role of OAPR. With the participation of the heads of OSG, OAPR and the Evaluation Office, work is already under way to identify the operational implications of the Group and establish a working mechanism. This effort will lead to specific terms of reference.

II. Organization and resources

8. At headquarters, OAPR is organized into the Office of the Director and five sections: Internal Audit Services; Management Review and Analysis Services; National Execution Audit Services; UNFPA Audit Services; and UNOPS Audit Services. In addition, OAPR has three regional audit service centres (RASCs), in Malaysia, Panama and Zimbabwe. As at 31 December 1999, OAPR had 45 authorized posts (see table 1 below).

Table 1
Authorized posts as of 31 December 1999

	<i>Total</i>	<i>Director</i>	<i>Chiefs</i>	<i>Auditors</i>	<i>Audit Assistants</i>	<i>Support</i>
Office of the Director	3	1				2
Internal Audit Section	7		1	5		1
Management Review and Analysis Section	5		1	1	3	
National Execution	5		1	2	2	
Regional Audit Service Centre — Malaysia	4		1	2		1
Regional Audit Service Centre — Panama	4		1	2		1
Regional Audit Service Centre — Zimbabwe	6		1	3	1	1
	34	1	6	15	6	6
UNFPA Audit Section	4		1	2	1	
UNOPS Audit Section	7		1	4	1	1
	45	1	8	21	8	7

9. In 1999 the number of vacant posts was reduced from 13 at the beginning of the year to 6 at the end of the year; by early 2000, candidates were found to fill 3 of the vacant posts.

10. In addition to internal staff resources, OAPR again contracted with public accounting firms to conduct audits of country office operations. In 1999, with the opening of the third RASC in Panama, this approach was extended to country offices in Latin America and the Caribbean. In 1999 the only region not covered by contracted firms was Europe and the Commonwealth of Independent States.

11. As stated in the annual report for 1998, a fourth RASC had been planned for the end of 1999 and in 2000 the regime of contracted audits was to have been extended to Europe and the Commonwealth of Independent States. These two actions would have provided for contracted audits of country offices every two years and support to all country offices from regional audit service centres. However, resulting from the budget strategy for the biennium 2000-2001, a number of measures have been taken to reduce overall expenditures while still providing acceptable levels of audit services. These measures include postponing

indefinitely the opening of the fourth regional audit service centre, reducing the frequency of contracted audits from once every two years, on average, to once every four years, and merging the National Execution and Audit Section with the Internal Audit Section. The merger of the two sections will result in the abolishment of one post.

12. So as to improve the overall effectiveness of oversight operations, two other structural changes have been chosen. The first is the transfer of two of the four remaining posts of the National Execution and Audit Section to the Operations Support Group (OSG), effective 1 March 2000. Given the reduced level of resources in the former National Execution and Audit Section, from five posts to two, OAPR will no longer conduct separate national execution audit missions. The coverage previously provided by these missions will be mainstreamed into the scope of the management audits of country offices. The activities of the former National Execution and Audit Section relating to the planning and assessment of audit reports will remain with OAPR and will be the responsibility of the merged Internal Audit Section. The second structural change is the shift away from contracted audits effective 2000 in two regions, Latin America and the

Caribbean and Africa, owing to the unsatisfactory performance of the contractors. The resources that had been used to contract with firms will instead be used for three-year contracts activities of limited duration (ALD) with individual auditors. As the experience with contractors in the Asia and the Pacific and the Arab States regions has been satisfactory, the use of contractors will continue there with a reduced scope. Three-year ALD contracts with individual auditors will also be used to provide audit coverage for Europe and the Commonwealth of Independent States.

III. Quality service initiatives

13. To improve further the quality and effectiveness of audits, OAPR has recently undertaken projects to revise OAPR audit methodology, to research the use of electronic working papers and to document the learning, training, and development needs of auditors based on the OAPR new competency-based framework.

14. Another key initiative, introduced near the end of 1999, is a system for tracking and monitoring audit reports and recommendations. This new system, referred to as the Comprehensive Audit and Recommendations Database System (CARDS), is a web-based system that will be accessed by UNDP staff all over the world. It will be used by country offices to update the implementation status of recommendations, by headquarters to monitor the implementation status of recommendations and to track the issuance of audit reports, and by OAPR to maintain statistics, to monitor the implementation of recommendations and to track corporate issues identified in audit reports.

IV. Internal audit and oversight services

A. General

15. Table 2 shows that OAPR output for 1999 comprised 168 audit, investigation and related reports. In addition, 33 CSA workshops were held; the results of 1,231 national execution audit reports were evaluated; and feedback was provided to country offices.

B. Internal audits of headquarters and corporate functions

16. In 1999, OAPR conducted audits/reviews of headquarters units and corporate functions. A total of six reports were issued, containing 118 recommendations. Of these, 101 (86 per cent) were accepted by the auditees and have been or are being implemented. OAPR is following up on the rest. Two of the six reports included the special audits of change-management expenditures and information-systems expenditures prepared at the request of the Advisory Committee on Administrative and Budgetary Questions. Of the remaining four reports, two were audits/reviews of headquarter units and two were audits of corporate functions. Brief summaries of the findings of the functional audits and of a review of a direct execution project (issued in early 2000) are presented below.

Management of human resources

17. Focus areas of the audit were human resource planning, staffing/recruitment, management of ALDs and special service agreements (SSAs), performance management, and human resource information systems. Much of the human resource management of local staff is completely decentralized to the country offices. Given this high level of decentralization, more needs to be done to provide training (particularly to smaller offices), to strengthen the oversight role of the Office of Human Resources (OHR) and to enhance accountability for non-compliance. The recently introduced human resource management module (part of the Country Office 2001 Suite) is expected to improve the level of oversight by collecting personnel data in a consistent format and on a timely basis. Recommendations for the simplification and rationalization of ALD and SSA guidelines have been accepted and partially implemented by OHR. Another concern of the audit was the integrity of the Integrated Management Information System (IMIS) human resources data, particularly with regard to its implications for the IMIS Release 4 (payroll module) yet to be implemented. The task of cleaning up the data is under way and continues to receive high priority. Finally, the audit included a number of recommendations in the area of performance management. OHR is in the process of drafting new guidelines for performance management, which is expected to be introduced later this year.

Table 2
Internal audit and oversight services provided in 1999

	<i>In process (01/01/99)</i>	<i>Projects initiated</i>	<i>Reports issued</i>	<i>In process (31/12/99)</i>
UNDP — Control self-assessment (CSA) sessions	0	33	33	
UNDP — Internal audits and reviews	13	70	76	7
UNDP — National execution audits	7	11	10	8
UNDP — Analysis of national execution reports	0	1 231	1 231	
UNFPA — Internal audits and reviews	6	36	28	14
UNOPS — Internal audits and reviews	4	36	31	9
	30	1 417	1 409	38
Special audits and investigation cases	31	25	23	33
	61	1 442	1 432	71

Oversight of trust funds

18. In 1999 OAPR audited the oversight of trust funds because of the unique financial risks presented by them as compared to UNDP core resources. The most important risks are that donor contributions are accounted for separately, i.e., a deficit in one trust fund cannot normally be covered by a surplus in another and that, until recently, there were insufficient operational reserves for the trust funds. The audit noted that UNDP has recently taken action, in the context of UNDP 2001, to strengthen the central oversight and monitoring functions over trust funds. The major actions were the consolidation of the programme finance functions and outposted finance staff in one unit, the Division for Resources Planning and Coordination (DRPC), and the issuance of revised procedures for designating trust fund managers and revised responsibilities of trust fund managers. Other ongoing efforts include the incorporation of both core and non-core resources into the Financial Management Information System (FIMS), The standardization of the reporting formats and streamlining of the reporting procedures to donors, the review and eventual closure of inactive trust funds and the determination of sufficient trust fund administration fees. A key remaining issue is the absence of a corporate-wide policy with respect to donor reporting and evaluation activities. UNDP senior management will address this issue in 2000.

Review of direct execution project

19. A management review of the UNDP Electricity Network Rehabilitation Programme for Northern Iraq was conducted in late 1999 to assess the programme structure and activities since UNDP took over in July 1999. Given the short period of activities, OAPR focused on identifying the areas that required reinforcement. Substantial efforts have been made to set up the programme and to transfer operations from execution by the Department of Economic and Social Affairs of the United Nations Secretariat to direct execution. These efforts are most noticeable in the areas of international procurement and finance. Three critical areas were identified as requiring additional improvement: delegation of authority, personnel and inventory management. Other areas where management has initiated organizational actions but where further work is needed include reporting, information systems and communication. ENRP management has indicated that actions have been taken and/or initiated to address the audit observations and recommendations.

C. Internal audits of country offices

20. During 1999, OAPR provided internal audit and related services to 64 of the 134 country offices. A total of 64 internal audit reports were issued, which contained 2,297 recommendations. Of these, 2,121 (89 per cent) were accepted by auditees and have been or

are being implemented. The remaining 294 recommendations (11 per cent) are still being pursued. Below is listed the distribution of recommendations by function:

Organization and financial operations	477
Programme matters	562
General administration	503
Personnel administration	500
Office automation	255
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	2 297

21. The following shows the breakdown by region of the 64 internal audit reports of country offices issued in 1999:

Asia and the Pacific	14
Arab States	15
Latin America and the Caribbean	11
Europe and the Commonwealth of Independent States	2
Africa	22
	<hr/>
	64

22. Below is a list of the recurring issues identified in these reports along with OAPR recommendations for corrective action. The Administrator has noted the recommendations and has instructed the appropriate units to follow up to ensure that action is taken.

Organizational and financial operations

Finance Manual

23. Monitoring country office compliance with the Finance Manual is complicated by the fact that it is outdated and requires revision. The Bureau of Management (BOM) is in the process of streamlining the Finance Manual as part of a major plan to revise UNDP financial regulations and rules. The initial draft of the Finance Manual is scheduled for release in mid-April 2000 and will be updated, as appropriate, on an ongoing basis.

Advances recoverable locally (ARL)

24. Internal audits have continued to find problems in this area, including long-outstanding advances, lack of appropriate advance approval and improper classification between UNDP and non-UNDP categories. In 2000 OAPR and BOM will investigate ways to strengthen the oversight and follow-up of country office ARLs. A current, related BOM initiative is a detailed analysis of country office accounting systems, processes and procedures with recommendations for improvement.

Emergency advances

25. UNDP procedures permit country offices to authorize emergency advances to staff members in the event of a genuine emergency that meets certain criteria. Internal audits revealed that in many country offices advances were approved without due care to ensure that staff members did not use this accommodation as an interest-free credit line, especially when there were credit facilities available. In countries where problems were noted, OAPR has advised the resident representative to initiate a detailed analysis of local credit facilities prior to issuing further advances.

Cash management

26. Internal audits noted a lack of adequate control over petty cash, including incomplete petty cash books, replenishments exceeding limits, custodians not designated in writing and independent cash counts not conducted. In these instances, OAPR has recommended that resident representatives carry out periodic reviews of petty cash procedures.

Programme matters

Programme resources

27. In six country offices, internal audits revealed instances in which programme resources were used for operational requirements. The Administrator has asked the Oversight Group to determine the size and scope of this issue in 2000 and to make recommendations for corrective action.

Completed projects

28. Internal audits continued to observe problems in the designating of projects as operationally and also

financially complete in a timely fashion. The delay in financial closure comes as a result of late responses from the United Nations organizations, discrepancies between country office financial records and those of headquarters, and lack of country office follow-up. The new Programming Manual, issued in early 1999, addresses these problems by requiring resident representatives to close projects if the executing agency fails to do so in a timely manner. Furthermore, BOM has completed a work plan to accelerate the closure of projects. OAPR will monitor whether the new procedures are having the desired impact or whether additional measures are required.

Programme reporting under national execution

29. In 1999, internal audits noted numerous instances where government delivery reports and reconciliations of advances had not been submitted on a timely basis. A major contributing factor to this problem was the somewhat complex UNDP reporting requirements for national execution, which have been considerably simplified in line with efforts to revise procedures. In 1999, internal audits noted fewer problems.

Programme monitoring and reporting

30. Internal audits revealed that a number of country offices failed to comply with certain UNDP procedures for monitoring projects, e.g., lack of documentation on project visits, annual programme/project reports not prepared and tripartite review meetings not held. In its recommendations to country offices, OAPR has stressed the need to improve the monitoring process. For example, programme officers should be responsible for documenting their field visits to projects and for communicating their findings both in writing and verbally. As in 1998, OAPR points out that many country offices emphasize the fact that they employ other mechanisms (other meetings held and reports prepared) which are adequate in achieving the monitoring objectives. The Evaluation Office, the unit responsible for maintaining the monitoring and evaluation sections of the Programming Manual, is aware of these country office views. A major revision of these sections is presently under way in the context of the multi-year funding framework (MYFF) and the strategic results framework (SRF).

Programme inventory

31. Executing agencies are expected to maintain a detailed inventory of all non-expendable equipment, to perform an annual physical count and to submit the detailed inventory to UNDP annually. Internal audits, however, revealed that such duties often went unfulfilled which may result in inadequate control over project inventory and possibly lead to a loss of equipment. The Administrator has asked the Oversight Group to explore possible solutions. Preliminary work to date suggests that clearly establishing ownership of non-expendable equipment in project documents, particularly when purchased with government or cost-sharing funds, could be a crucial first step.

General administration

32. Most findings in the area of general administration relate to non-compliance with procedures contained in the Manual for Operations Management (MOM) and the General Administration Manual (GAM). The BOM is aware that certain sections of the GAM need to be updated and incorporated into the MOM at which time the GAM will be officially discontinued. In 2000, OAPR will continue to provide feedback to BOM to ensure that the MOM is current and that, where non-compliance is due to lack of awareness, appropriate communication and training take place.

Procurement of goods and services

33. Internal audits noted ongoing problems resulting from the lack of compliance with UNDP policies and procedures. Audit testing of procurement transactions revealed tender procedures stemming from unheeded competitive quotes, breached authority limits, lack of formal delegation of authority, and insufficient supporting documentation. BOM is currently addressing key areas, including the segregation of duties and procurement in excess of delegated authorities, revising UNDP financial rules and regulations and the new procurement framework. In 2000 OAPR will monitor the implementation of these changes.

Inventory

34. Internal audits noted a lack of documentation and monitoring activities with regard to inventory. In numerous country offices monthly inventory reports

are not prepared, decal numbers are not affixed on each item and annual physical counts of equipment are not conducted. Furthermore, many country offices did not use the FOINVENT system for inventory control and did not submit annual inventory listings to headquarters. In most cases, country offices were familiar with the requirements of the relevant UNDP manuals but, because of limited staff resources, were unable to complete these tasks. Many offices also reported that FOINVENT is out of date and does not function properly. In 2000, BOM released a new procurement module as part of the Country Office 2001 Suite to replace FOINVENT. This new module should improve the quality and timeliness of reporting and reduce the amount of time country offices need to spend on maintaining their inventory records. OAPR will continue to advise country offices to perform annual inventory counts to detect missing inventory items.

Common services

35. Internal audits, particularly in Latin America and the Caribbean, observed that country offices often share office space and other common costs, such as electricity and telephone with other United Nations and non-United Nations organizations. However, not all offices have established formal agreements for the sharing of costs, which could lead to future disputes. OAPR has recommended that country offices conclude formal agreements as soon as possible.

Vehicles

36. Internal audits revealed numerous instances of non-compliance with UNDP procedures in this area. The BOM is aware of such instances of non-compliance and will consider whether it is possible to streamline procedures in order to find a more efficient way to control and monitor vehicle expense.

Personnel administration

Activities of limited duration, special service agreements and service contracts

37. Internal audits continued to note instances of non-compliance with UNDP guidelines for SSAs. These include lack of an appropriate, competitive, recruitment process, of performance evaluations, of compliance with duration limits and the non-submission of reports to headquarters. In 1999 audits came across instances

in which contracts were not signed by the Resident Representative. The Administrator, however, is pleased to note that many of these compliance problems have been addressed in a recent circular from OHR simplifying SSA guidelines. As noted in paragraph 17, OHR will address any remaining issues through reinforced monitoring.

38. To address the widespread lack of compliance with the duration limits of SSAs, in late 1998 OHR introduced guidelines for two additional modalities: service contracts and contracts for activities of limited duration. While internal audits noticed improvements in 1999, some country offices continue to rely on SSAs to carry out long-term functions. Furthermore, many offices, particularly in Latin America and the Caribbean, are using service contracts to perform functions that are integral to office operations rather than hiring staff on ALD contracts or regular fixed-term contracts. Internal audits noticed an overall reluctance to convert SSAs and service contractors to ALD contracts. Some of the reasons cited by country offices include lack of familiarity with the ALD modality, restriction of ALD contracts to three years (exceptionally four years), higher overall cost to UNDP and increased complexity. With the aid of the country office concerned, OHR will further investigate the reasons for this reluctance and will address them via training or through guideline revisions.

Performance appraisal and promotion

39. In approximately half the country offices, internal audits found that the performance appraisal process, including promotion decisions for local staff, was either not completed or not completed in a timely manner. As noted in paragraph 17, OHR has undertaken a project to overhaul the performance appraisal process and to address the problems raised by internal audits.

Personnel records

40. Internal audits observed discrepancies in the field-office staffing table (FOST) in numerous country offices. These discrepancies included missing pension fund numbers, the grade of staff members being higher than the authorized post and discrepancies in the expiration dates of contracts. Most country offices stated that the FOST software is not Y2K compliant, is out of date and is not flexible enough to introduce the required changes. A related audit finding was the

inadequate maintenance of personnel records. Country offices are currently required to prepare reports for each type of contract, thereby making it difficult for country offices to control the completeness, existence and accuracy of all types of employment contracts. BOM has recently introduced a new human resource management module as part of the Country Office Suite 2001 that should address these problems in 2000.

Office Automation

Financial Information Management System (FIMS)

41. FIMS was officially released to country offices in late 1997. Internal audits conducted in 1998 observed that some country offices were only partially using FIMS and others not at all. In 1999, the regional bureaux and BOM took strong measures to promote the increased usage of FIMS by country offices. The result is much improved usage, as reflected in usage statistics maintained by BOM and in fewer internal audit observations of non-usage.

Windows Field Office Accounting System (WINFOAS)

42. In 1999, BOM introduced a new country office accounting system, WINFOAS. Internal audits noted that country offices were struggling to use the new system as a result of numerous viruses and lack of sufficient training. By the end of 1999, subsequent versions of WINFOAS had addressed most of the viruses. The key remaining issue is that WINFOAS data files are not adequately protected against unauthorized alteration. OAPR is working with BOM in 2000 to address this problem.

Training, data security and control

43. Internal audits continued to note instances of inadequate back-up procedures, lack of formal disaster-recovery plans, ineffectual use of passwords to protect against unauthorized access to information, obsolete hardware and absence of software licenses. Many of the problems stem from a lack of awareness of UNDP guidelines for office automation. In 2000, OAPR will work with BOM to ensure that the relevant guidelines are updated and communicated.

D. National execution

44. UNDP Financial Regulation 17.2 requires Governments to submit audited financial reports for nationally executed projects and programmes. Over the years, OAPR has collaborated with the United Nations External Board of Auditors to increase the extent of audit coverage for national execution projects and programmes to eliminate the qualification of UNDP financial statements. However, a number of factors jeopardize the likelihood of achieving sufficient audit assurance within the deadlines established by the Board of Auditors.

45. In 1999, a total of 1,352 reports were received from 108 countries. This represented an audit expenditure of approximately \$1.1 billion out of a total recorded expenditure of \$1.5 billion (70 per cent).

46. Of the 1,352 reports received, 1,231 were evaluated (from 104 countries) and the findings were reported to the country offices concerned. Compared to the year before, significant improvement was noted in the number, timeliness and quality of audit reports received from country offices and in their follow-up to audit findings. Despite these improvements, a number of significant concerns remain:

(a) Internal controls: of the 1,231 reports reviewed, 422 (34 per cent) revealed weak or, in some cases, non-existent internal controls;

(b) Project management structure: 160 of the reports reviewed (13 per cent) revealed weaknesses in the management structure and/or the capacity of project and programme personnel;

(c) Financial monitoring: 113 of the reports reviewed (9 per cent) revealed poor, inadequate or non-existent financial monitoring and record-keeping by project managers, country offices and executing agencies or coordinating authorities;

(d) Procurement and equipment: 215 of the reports reviewed (18 per cent) revealed poor record-keeping and/or mismanagement of project vehicles and other non-expendable equipment. Furthermore, 99 reports (8 per cent) revealed non-compliance with government or UNDP rules for the procurement of goods and services and contracting of personnel.

47. The services of private-sector firms are increasingly being used to carry out national execution audits. In 1999, government auditors performed the

audits in only 38 of the 104 countries reviewed. UNDP has recognized this trend and has included provisions for the payment of these fees in the new national execution guidelines. In 1999, OAPR initiated a review of the costs of national execution audits. Preliminary findings indicate that the costs of audits vary significantly among projects. OAPR will continue to work on this matter in 2000.

48. To address these concerns and meet the need for increased national execution capacity among the various parties involved, UNDP is establishing a national execution support unit within the Operational Support Group. As indicated in paragraph 12, two posts are being redeployed from OAPR to staff this new unit. The task of planning and assessing audit reports will remain with OAPR.

E. Special audits and investigation cases

49. In all, there were 56 special audit and investigation cases active during 1999, an increase of 6 per cent over the previous year. Of these, 25 were initiated during the year and 31 were carried forward from the previous year. At the end of the year, 33 cases were still active. The issues ranged from allegations of fraud and serious misconduct to inadequate performance and potential conflicts of interest.

50. Several cases are being dealt with in cooperation with the Office of Internal Oversight Services, including that of the Reserve for Field Accommodation, a case that now involves legal action against two individuals.

V. Executive Board action

51. The Executive Board may wish to:

1. *Take note* of the report of the Administrator on internal audit and oversight services (DP/2000/21);

2. *Express support* for the continued strengthening of the internal audit and oversight resources of the United Nations Development Programme.

