



**Internal Audit Division I
Office of Internal Oversight Services**

Reference: AUD:7-1:10 (00058/05)

17 August 2005

To: Mr. José Antonio Ocampo, Under-Secretary-General
Department of Economic and Social AffairsFrom: Patricia Azarias, Director
Internal Audit Division I, OIOSSubject: **OIOS Audit of DESA-Implemented Projects:
YEM 97/200 and YEM/03/013 - AN2004/540/04**

1. I am pleased to present herein our final report on the subject audit, which was conducted from 11 to 19 December 2004 and in New York from 24 January to 11 February 2005 by Ms. Magdella Chotoosingh and Ms. Cynthia Klein. The report incorporates the written comments of the DESA management on a draft of this report, which were received on 22 June 2005. Based on these comments, we are pleased to inform you that we have closed recommendations AN2004/540/04/05 to 07 and 13. OIOS has also reconsidered recommendation 02 and has withdrawn it from the OIOS database. Given their importance, OIOS is reiterating recommendations 03, 04, 08, and 09. The implementation of recommendations 01 and 10 to 12 will be followed up during future audits of technical cooperation projects.

2. Please note that IAD I is assessing the overall quality of its audit process. I therefore kindly request that you consult with your managers who dealt directly with auditors and complete the attached client satisfaction survey form.

3. I would like to take this opportunity to thank you and your staff for the assistance and cooperation extended to the audit team.

I. INTRODUCTION

4. This report discusses the results of an OIOS audit of the DESA-implemented projects YEM 97/200, "Sustainable Water Resources Management Program" and YEM 03/013, "National Program on Integrated Water Resources Management" (collectively, the "Projects") in the Republic of Yemen. The audit was carried out in accordance with the standards for the professional practice of internal auditing in United Nations organizations. DESA commented on the draft report on 22 June 2005 and the essence of the comments is given in *italics* in the present report.

5. The UNDP-assisted projects were executed by the Government of Yemen (GoY), represented by the National Water Resources Authority (NWRA). DESA participated in the Projects as "Cooperating Agency" by providing technical assistance and building managerial and

specialized competencies within NWRA. Certain components of YEM 97/200 were implemented by other agencies and donors, including the Food and Agricultural Organization (FAO).

6. The main thrust of YEM 03/013 was to implement the water management plans created under YEM 97/200 in the Ta'iz, Hadramawt, and Tuban-Abyan catchments. The project also included improving NWRA's functionality and strengthening its requisite capacities. YEM 03/013, which began in June 2003, is ongoing under new management arrangements as of 31 December 2004.

Financing Arrangements

7. YEM 97/200 was jointly funded by UNDP, the Netherlands Government, and the GoY. YEM 03/013 is being funded by UNDP and the GoY. The total budget allocated to DESA for YEM 97/200 totalled \$6.55 million at 31 December 2004. The budget allocation for YEM 03/013 was estimated at \$881 thousand for the period from 2003 to 2007. The DESA-implemented lines for both Projects are shown in Figures 1 and 2:

II. AUDIT OBJECTIVES AND SCOPE

8. The overall objective of the audit was to assess the adequacy of the internal control system implemented by management to ensure that each activity achieves its objectives;

- Determine whether activities were carried out in an economic, efficient and effective manner;
- Assess the effectiveness of the backstopping and monitoring functions; and,
- Assess compliance with UN regulations and rules.

9. The scope of the audit covered the period from 1 November 1996 to 31 December 2004 for YEM 97/200. YEM 03/013 was evaluated from 1 July 2003 to 31 December 2004. The auditors reviewed pertinent project files at DESA and the project office in Sana'a, made field trips to two project sites, and held discussions with project and backstopping officers in Yemen and New York.

III. AUDIT FINDINGS AND RECOMMENDATIONS

10. In general, the auditors found that project YEM 97/200 successfully achieved its objectives. DESA's contribution to the project bolstered important strides towards managing the country's water resources. More significantly, the project improved the technical abilities of national professionals, including geologists, environmentalists, and economists in water resources management. The ratification of a national water policy and the building of a conceptual framework for water management were amongst the project's major accomplishments.

11. The execution of the Ta'iz water resources management plan was the bedrock of YEM 03/013. The founding of information centers to develop new national expertise and disseminate knowledge on water governance and build cultural awareness was key to the project's success. Despite these achievements, the audit disclosed several areas that needed improvement. Areas that should be improved in technical assistance are outlined below.

A. Project performance and impact

“Sustainable Water Resources Management Program” – YEM 97/200

There was a need to quantify the financial impact of the various project delays.

12. Project YEM 97/200 was completed on 31 December 2004. The achievements of the project included a national water policy, a framework for preparing the water resources management plan that could be implemented in the country’s 14 basins, and promoting cultural awareness of water conservation. Despite the project’s achievements, insufficient coordination amongst international agencies in addition to disperse donor investments in the water sector caused unforeseen delays. These external events were beyond the Chief Technical Advisor’s (CTA) control; however, they had a direct impact on the implementation of the project in terms of timeliness and cost-effectiveness. There was no mechanism for measuring their impact on the project. Performance indicators could have amplified the significance of such delays to the project’s progress in the Annual Project Report (APR).

Recommendation 1

OIOS recommended that DESA, when participating in technical cooperation projects, should quantify the impact of project delays and report them in the Annual Project Report (APR) in order to assess the cost of such delays (AN2004/540/04/01).

13. DESA responded that it *“does not concur with this recommendation [since it followed] the Annual Project Report standardized reporting formats, which do not call for quantifying such impact. Furthermore, in DESA’s view it is not possible to quantify the impact of delayed decision-making in capacity building projects such as the one under review.”*

14. OIOS acknowledges that DESA adequately diagnosed various project delays in the Annual Project Report with a view to improving project performance. OIOS also notes that the CTA had to work under continuous pressure to assist the Government in implementing the project on schedule and within the planned resources. OIOS commends DESA’s achievement in adequately providing support to the Government and the national team in getting a water national policy in place and realizing other crucial milestones in the water sector. However, OIOS emphasizes the need to identify the costs associated with such delays, which could have a dramatic impact on project implementation. Had such costs been highlighted, the decision-makers could assess the extent to which the various delays and disruptions affected the project and make the necessary adjustments. OIOS reiterates the recommendation and will ascertain its value during its future audits of technical cooperation projects.

“National Program on Integrated Water Resources Management” - YEM 03/013

There was a need to improve managerial assistance in earmarking donor funds.

15. The original Project Support Document (PSD) for YEM 03/013 called for a cost-sharing modality in which the GoY, the Netherlands Government, and UNDP planned to finance approximately \$15.1 million to finance the project. However, because of budgetary constraints,

funding from The Netherlands Government was cancelled. The project was downscaled from nine to three (3) objectives¹ for a total cost of \$4.15 million, which was only 27 percent of the original budget² as a result. Given the importance of the overall objectives of the project, earmarking alternative sources of funding was crucial to its successful completion.

Recommendation 2

OIOS recommended that DESA could assist the national execution agency in identifying additional sources of funding, including components which could be sponsored locally, during the planning stage of the project to minimize disruption to achieving the planned objectives (AN2004/540/04/02).

16. DESA responded that *“the recommendation is not accepted as it refers to functions which should be carried out either by the national executing agency or the funding agency. DESA’s role, as Cooperating Agency under the national execution modality, and the scope of its services to be provided by the Department are clearly defined under the Letter of Agreement (LOA) with the Government. According to the LOA, it was not DESA’s role to identify additional sources of funding or to identify components which could be funded locally.”*

17. OIOS agrees that DESA, in its role as Cooperating Agency, was not responsible for identifying additional funding sources for the projects and therefore withdraws this recommendation.

There was a need to improve the risk assessment process.

18. The project formulation team identified a number of risks associated with implementing the project. However, it was important to assess their likelihood of materializing, as well as options that could be exercised should they occur. In OIOS’ view, the risks had developed as major hurdles in meeting the Projects’ intended objectives. For instance, donor activity could have been better integrated into the water resources management plan as part of the investment strategy for the water sector. This would have reduced the time and effort that NWRA spent in harmonizing stand-alone donor-driven investments, which sometimes conflicted with the national water management plan.

19. Prioritizing the components of the project in the order of importance could also have improved delivery. For example, identifying training activities that could be sponsored by the GoY and local institutions would have reduced costs for the field travel of national project staff and increased the timeliness of training delivery. It was also important to identify alternatives strategies for each component in the event that the necessary resources did not materialize. Such strategies would minimize disruption to the project as a whole and reduce delays in implementing other components.

¹ In addition, the scope of outputs and activities was also scaled down within each planned component because of limited resources.

² Overall, the project was revised 12 times as a result of financial and other limitations.

Recommendations 3 and 4

OIOS recommended that DESA should:

- i. Strengthen its risk assessment process in order to mitigate the impact of material risks to the project (AN2004/540/04/03); and
- ii. Prioritize the project's components so that components that characterize the overall objectives can still be achieved when the planned resources cannot be obtained (AN2004/540/04/04).

20. DESA responded that *“(i) Section 6 of the project document outlined the potential risks based on lessons learned under YEM 97/200. All risks were considered equally and critically important and (ii) Project priorities are defined in the project document, and evaluated and redefined in annual TPR meetings. The Department, as a Cooperating Agency, does not need to formulate an exit strategy in the event that funds do not materialize”*.

21. OIOS acknowledges that a risk assessment was prepared in the project document. However, risk strategies to combat the constraints identified, such as incompatible national investments in the water sector and the lack of adequate donor financial assistance, were not clearly defined. A clear description of activities that could be undertaken collaboratively with donors and partners to avoid or mitigate incongruities in water sector investments could have enhanced the project's outcomes. A case in point was the potential for overlapping projects, which did, in fact, materialize and was unfavorable to the project. OIOS reiterates the need for DESA, when participating in project formulation to assist in identifying risk strategies for highly probable risks with a view to mitigating their potential impact should they occur.

22. OIOS takes note that priorities were defined and revised from time to time to reflect new information and events as the project progressed. However, it was necessary to identify components of YEM 03/013 that could be scaled down or eliminated without compromising the overarching objectives should all the budgeted funds not be obtained. As part of the formulation team, DESA can assist in segmenting the project into achievable subcomponents on the basis of the risk occurrence. Therefore, OIOS reiterates the need for DESA to assist project stakeholders with (i) contingency planning for shortfalls in resources, (ii) modeling scalable project objectives, and (iii) heightening the need to have a project-enabling environment for attaining project objectives.

B. Project management and backstopping

Recordkeeping and administrative controls needed improving.

23. The CTA participated in several meetings with Government officials, donors, and other stakeholders in the water sector throughout YEM 97/200 and YEM 03/013. At those meetings, key decisions concerning the Projects were made and specific actions were agreed to by the parties. One example was the meeting held by NWRA, DESA, UNDP, and the Netherlands Government to discuss the refinancing of YEM 03/013. The meeting concluded that the Netherlands Government would come back to the project with a commitment of EUR 9 million. However, the proceedings

leading up to that decision and DESA's agreement to provide certain revisions to the project document had not been fully documented. This resulted in a misunderstanding of when the revisions should be completed.

24. The audit team also noted that DESA at Headquarters did not maintain copies of contracts or other records relating to national consultants, although this information was maintained for international experts. DESA also did not have copies of official correspondence between the CTA and UNDP, the Accounts Division, and the Procurement Division regarding several administrative issues arising in the project. Retention of project administrative documents would enable DESA to retrieve information concerning all aspects of the project and follow-up on any unresolved issue efficiently.

Recommendations 5 and 6

OIOS recommended that DESA should:

- (i) Advise CTAs to document key decisions made in formal and informal meetings with all stakeholders, particularly when those decisions have major impact on accomplishing the project's objectives or setting new priorities (AN2004/540/04/05); and
- (ii) Ensure that copies of contracts issued to national consultants and other pertinent administrative documents are maintained at DESA headquarters (AN2004/540/04/06).

25. DESA responded that [it will] "*(i) advise all newly appointed CTAs to document key decisions made in formal and informal meeting, and to provide copies of relevant communication which requires action on behalf of the Department. Compliance will be reviewed on an ongoing basis by the interregional advisers during their technical backstopping missions and (ii) remind UNDP field offices that copies of national contracts should be provided to the Department and this will be systematically reflected in the financial authorizations .*" OIOS accepts the Department's comments and has closed these recommendations in its database.

Formal evaluations for national consultants

26. In accordance with the prescribed guidelines, the quality of consultants' work should be assessed and they should be ranked on completion of their services. A record of the evaluation should be maintained for future consideration in engaging the same consultants. However, the auditors noted that the formal evaluations for the national project staff were not completed in accordance with the guidelines.

Recommendation 7

OIOS recommended that DESA should advise CTAs to follow the appropriate guidelines for evaluating the work of national consultants (AN2004/540/04/07).

27. DESA explained that [it] *“(i) is already following a comprehensive process for evaluating the performance of national consultants which is the basis for releasing their payments. The Department will also bring to the attention of the CTAs the need to complete the abbreviated evaluation form for national consultants, which is completed and maintained locally.”* OIOS accepts the Department’s response and has closed the recommendation in its database.

The technical backstopping and monitoring functions should be improved.

28. Technical backstopping, monitoring, and evaluating project performance and impact was key to supporting the CTA and the field project teams. For example, progress reviews identified areas where NWRA could better coordinate with the local institutions to design and implement various projects as envisaged by the water management strategy. Six backstopping missions, a Tripartite review, and five Annual Reviews from 1998 to 2002 were carried out for YEM 97/200 and a project completion review was undertaken in November 2004. However, backstopping reviews for YEM 03/013 were done less frequently and did not have the same level of coverage.

29. The auditors noted that UNDP did not request an annual review or a final backstopping review before the CTA completed his duties for YEM 03/013 in December 2004. This was based on a decision to postpone the mission until the new CTA came on board. A post-implementation review by the backstopping officer would have assessed the CTA’s progress towards the expected results at the exit date. A review at the end of the CTA’s terms would also identify his achievements and any areas that were not satisfactorily addressed.

Recommendations 8 and 9

OIOS recommended that:

- (i) DESA should carry out a formal review of the project’s work-in-progress before the CTA separates from service to ensure that all duties have been properly carried out (AN2004/540/04/08); and
- (ii) When a full review is not possible, the backstopping officer should ensure that the CTA submits an end-of-assignment report before departing the project (AN2004/540/04/09).

30. DESA explained that [it] *“(i) does not agree with this recommendation, as a “final review” of the project’s achievement can only be implemented once the project is completed. The Department recently implemented a technical backstopping mission where achievements implemented to date, and the timeline for future activities were reviewed.... However, the Department was already fully aware of the project’s accomplishments due to the regular electronic communication which was maintained between DESA and the CTA throughout the CTA’s tenure and (ii) A full review of the project’s achievements was implemented during the June 2005 mission of DESA’s interregional adviser. In addition, the CTA has submitted an end-of-assignment report which is now under review by the Department.”*

31. OIOS acknowledges the Department's system of monitoring, controlling, and evaluating the status of the projects during their lifetime. OIOS also takes note that a final review was completed in June 2005, which covered the achievements of the CTA to the end of his term in December 2004. However, OIOS reiterates the need to formally evaluate the CTA's work relative to the project schedule at the end of his/her term, particularly if this term does not coincide with the end of the project. This evaluation would determine that (i) the specified objectives have been achieved up to the end-of-term date; (ii) project deliverables at end-of-term are compatible with the current project timetable; (iii) future outcomes can be predicted; and (iv) there is a smooth handover of implementation activities to the successor CTA.

C. Financial and personnel administration

There is a need to evaluate the performance of UNDP for the financial service it provides.

32. DESA outsources certain field financial services related to project implementation to UNDP under a standing interagency agreement. On several occasions, UNDP made late payments to the local project personnel. UNDP also did not pay project consultants in a timely manner. UNDP claimed that DESA failed to issue consulting contracts before engaging them; therefore there was no basis to pay the consultants. According to the procedures, DESA should transmit a financial instruction to UNDP authorizing them to issue local contracts to national consultants hired by the CTA. Although the CTA and DESA complied, UNDP insisted that DESA issue its own contracts in order to process the request. This was not in conformity with the standard procedures or the interagency agreement.

33. Also, UNDP did not promptly replenish the project bank imprest account for July, November, and December 2003 as requested by the Accounts Division. All three requests remained outstanding as at the date of the audit. The CTA also had to advance monies to NWRA to pay for a national workshop and study tour in June and October 2003. Reimbursement for the advances was delayed for several months due to inefficiencies on UNDP's part. Generally, the CTA spent a lot of time addressing many of these administrative issues, which averted his attention from the main project duties.

Recommendation 10

OIOS recommended that DESA should promptly report repeated instances of unsatisfactory services provided by UNDP country offices to UNDP Headquarters to ensure that projects are properly served (AN2004/540/04/10).

34. DESA stated that *"it is a long-standing practice of DESA to promptly follow up with UNDP COs over problems or delays on their part and to resolve issues without the intervention of UNDP HQ. The replenishment of the account was implemented through subsequent monthly reporting. Therefore, the intervention of UNDP HQ in this particular case was not required. Nevertheless, DESA has in many instances referred problems of a continuing nature to UNDP HQ, once it has been determined that DESA has exhausted all necessary means to resolve the problem."*

35. OIOS noted that despite repeated requests to UNDP by both DESA and the UN Accounts Division to replenish the bank imprest account, there was delayed compliance on several occasions.

Therefore, the Department's explanation of its follow-up procedures with UNDP is insufficient. OIOS emphasizes the need for DESA to ensure that UNDP country offices process financial authorizations and payments in a timely way. Repeated delays should be promptly reported to UNDP HQ for action. The implementation of this recommendation will be followed up during future audits of technical cooperation projects.

The controls over cash and cash balances need to be strengthened.

36. Bank reconciliations were not timely prepared for January, April, May, August, and September 2004 and in 2003. Consequently, they were submitted late to the UN Accounts Division and caused delays in replenishing the imprest bank account. The auditors also noted that a cash balance remaining from a previous DESA-implemented project³ had not been properly deposited to the bank imprest account when the project closed. The project secretary, who maintained the accounting records relating to the bank account, stated that the funds were in a bank vault. The auditors informed the CTA about the undeposited amount, which were promptly deposited to the bank imprest account. Other than lost interest on the non-deposited funds, which was minimal, there was no substantial negative financial impact for this oversight.

Inventory and Travel Claims processing controls were not consistently adhered to.

37. The Project Management Unit (PMU) procured inventory in excess of \$600 thousand, which was transferred to NWRA in two instalments in August 1997 and in June 2004. The property reconciliation at 30 November 2004 did not show the 1997 transfer of approximately \$398 thousand, which caused an overstated inventory. The auditors noted that Procurement Division (PD) requested the CTA to correct the transfer-of-title document on 5 August 2001 and again on 3 March 2003. However, there was no follow-up with the CTA prior to his separation from service.

38. The auditors also noted that travel claims for field trips taken by the CTA and PMU staff were not submitted to UNDP within two calendar weeks after the completion of travel.

There was a need for the CTA to comply with UN Staff Rules for personnel hired under the 200 Series.

39. The CTA was assisted by three project personnel: an administrative assistant, a secretary, and a driver. The time and attendance records for these staff were not adequately kept or timely prepared. For example, leave balances were not consistently calculated and recorded each month. In one case, a staff member had charged uncertified sick leave over the annual allowable maximum of seven days. The auditors could not ascertain if the staff member had sufficient eligible days to charge the overage against eligible annual leave balance.

40. Generally, the issues of financial management and personnel administration were attributed to the fact that the CTA did not have formal administrative training. In practice, DESA provides an orientation to new CTAs, which include an introduction to UN Regulations and DESA procedures before they take up their duties. Because the CTA had been with the project for a number of years,

³ The DESA-implemented project YEM 93/010, "Strengthening of Water Resources Management Capabilities", ran from 1993 to 1996.

however, he did not get formal training in project administration. The auditors also observed that the Manual for CTAs was not updated to include new UN Regulations and procedures.

Recommendations 11 and 12

OIOS recommended that:

- (i) DESA should give the necessary training to its CTAs and advise them to strictly comply with the UN procedures in respect of (a) bank reconciliation submission and depositing imprest bank account funds; (b) inventory controls; (c) travel claims submission and (d) project personnel administration (AN2004/540/04/11); and
- (ii) The Manual for CTAs should be updated to include new UN administrative procedures and disseminated to CTAs (AN2004/540/04/12).

41. DESA stated that [it] *“(i) continually provides support to the CTAs in the form of initial briefings, continued electronic communication, as well as through routine backstopping missions. These include briefings not only on technical issues, but on administrative matters as well. Staff that are responsible for imprest accounts are also briefed by the Accounts Division, NY, as and when need arise. In this particular case, the CTA possessed the necessary expertise and background because of his long experience with the project, and since he served as OIC on many occasions in the absence of the regular CTA and (ii) intends to issue a Technical Cooperation Procedures Manual and has already initiated action commencing with a Personnel component.”*

42. OIOS acknowledges the Department’s response that it routinely provides support to CTAs throughout the lifespan of the projects. However, as demonstrated by the audit findings, there was a need for the CTA to improve the administration of the project. It is OIOS’ opinion that formal instructions on managing the administrative aspects of a project should be given to all new CTAs since the responsibility is substantially different from that of an OIC, which is a temporary function for a fixed duration. OIOS will follow up on these recommendations during future audits of technical cooperation projects.

A “Lessons Learned” database should be developed to facilitate DESA’s continued technical support in Yemen.

43. DESA operates in a complex environment, where the likelihood of mistakes and failure can be costly. Failure to use lessons learned can lead to sub-optimal delivery and outcomes. The auditors learned about many project details that had not been fully documented from the CTA and other project officials. Two field visits to Ta’iz and Aden also gave the audit team insight on the Projects’ activities that were not sufficiently summarized in the various technical reports. A detailed database of best practices from the project planning to the completion stages would be helpful for planning and implementing future projects.

Recommendation 13

OIOS recommended that:

DESA should develop a “lessons learned” database to record valuable knowledge of project processes, partner networks, and other project intelligence gathered by CTAs during the projects (AN2004/540/04/13).

44. DESA explained that [it] “does take into account lessons learned in formulating and implementing new projects. Evidence to this effect is noted in Section 1.6 of the Project Document, which adequately reflected upon the lessons learned during the previous phase. Also, mid-term or final evaluation of projects usually points to the key lessons learned for discussions in the TPR meetings. While the Department does not have sufficient resources to commit to develop a database, the issue of “lessons learned” will be an integral part of strengthening monitoring and evaluation procedures.”

45. OIOS notes DESA’s comments and reiterates that a database that all CTAs can easily access in the field would facilitate sharing the best practices and lessons learned from other projects. The recommendation will be closed in the OIOS database.

IV. Further Action Required On Audit Recommendations

36. DESA's responses to the audit recommendations contained in this report have been recorded in OIOS’ recommendation database for monitoring and reporting purposes. Please note that the recommendation shown below remains outstanding pending the provision by DESA of documentation that it has been implemented as described in the following table.

Recommendation number	Required action or evidence of implementation
AN2004/540/04/03	Review of the recommendation
AN2004/540/04/04	Review of the recommendation
AN2004/540/04/08	Review of the recommendation
AN2004/540/04/09	Review of the recommendation
AN2004/540/04/12	Receipt of a copy of the updated Manual for CTAs.

cc: Ms. M. Oveissi
Ms. J. DiSano
Mr. M. Chaudhry
Mr. C. Bancroft Burnham, DM
Board of Auditors



OIOS/IAD-1 Client Satisfaction Survey

The Internal Audit Division-1 is assessing the overall quality of its audit process. A key element of this assessment involves determining how our clients rate the quality and value added by the audits. As such, I am requesting that you consult with your managers who dealt directly with the auditors, and complete the survey below. I assure you that the information you provide will remain strictly confidential.

Audit Title & Assignment No.: Audit of DESA-Implemented Projects: YEM 97/200 and YEM/03/013
AN2004/540/04

By checking the appropriate circle please rate:

	1 (poor)	2	3	4(excellent)
1. The extent to which the audit addressed your concerns as a programme manager.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2. The audit staff's understanding of your operations and objectives.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3. The professionalism of the audit staff (communications, integrity, professional knowledge and responsiveness)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4. The quality of the audit report in terms of:				
-- accuracy and validity of findings and conclusions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
-- clarity and conciseness	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
-- balance and objectivity	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
-- timeliness	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5. The extent to which the audit recommendations were appropriate and helpful.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6. The extent to which your comments were considered by the auditors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7. Your overall satisfaction with the conduct	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

of the audit and its results.

Please comment on any areas in which you have rated the audit team's performance as below your expectations. Also, please feel free to provide any further comments you may have on the audit process to let us know what we are doing well and what can be improved.

Name: _____ Date: _____

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Organization: _____

Thank you for taking the time to fill out this survey. Please send the completed survey form as soon as possible to:

*by mail: Ms. Patricia Azarias, Director, Internal Audit Division-1, OIOS
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by email: iad1support@un.org.