*<https://undphealthimplementation.org/functional-areas/audit-and-investigations/principal-recipient-audit/principal-recipient-audit-approach/>*

Principal Recipient Audit Approach

Audits of UNDP are guided by the so-called ‘single audit’ principle, whereby any review of UNDP activities by an external authority, including any governmental authority, is precluded, instead a) the United Nations Board of Auditors (UN BoA) retains the exclusive right to carry out external audit of the accounts, book and statement of UNDP; and b) the Office of Audit and Investigations (OAI) retains the exclusive right to carry out internal audit of the accounts, books and statement of UNDP.

The purpose of the ‘single audit’ principle is to avoid that UNDP operations, transactions and books are audited more than once by more than one party. to this effect, the UN BoA and OAI coordinate their audit activities to avoid any possible duplication of efforts and no other entity, external or internal, has the authority to audit UNDP activities.

Art. 2(a) of the UNDP-Global Fund Grant Regulations attached to the **[Framework Agreement](https://eur03.safelinks.protection.outlook.com/?url=https%3A%2F%2Fundphealthimplementation.org%2Fimages%2Fuploads%2Fundp-global-fund-framework-agreement-courtesy-consolidation-2023.pdf&data=05%7C02%7Critwika.deb%40undp.org%7C81ad8ba26f8d4f61a40a08dc1be2c04e%7Cb3e5db5e2944483799f57488ace54319%7C0%7C0%7C638415907935182891%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000%7C%7C%7C&sdata=jpfKXVYL3FhyIC39zsUwHeoXomg%2Fyp1ERW6mm7kgEhE%3D&reserved=0)** concluded between UNDP and the Global Fund on 13 October 2016 (Grant Regulations) recognizes that UNDP “*will implement or oversee the implementation of the Program in accordance with UNDP regulations, rules, policies and procedures and decisions of the UNDP Governing Bodies, as well as the terms and conditions of the relevant Grant Agreement*. In line with the ‘single audit’ principle and the **[UNDP Financial Regulations and Rules](https://popp.undp.org/document/undp-financial-regulations-and-rules)**, Global Fund grants entrusted to UNDP as Implementing Agent (IA) shall only be audited by either the UN BoA or the UNDP OAI. Under no circumstances should the Global Fund’s policies govern, or in any way apply to internal audit of grant implementation.  Please refer to the **[legal framework section](https://undphealthimplementation.org/functional-areas/legal-framework/overview/" \o "Overview)** of the Manual. As stated in Article 4.3 of the Framework Agreement the consultation and coordination on audits and investigations between the Global Fund and UNDP are separately agreed through working arrangements between the independent oversight offices of the two organizations.

The ‘single audit’ principle is also expressly confirmed in Art. 7(b) of the Grant Regulations, which states as follows: “*The Program Books and Records of the Principal Recipient shall be subject exclusively to internal and external audit in accordance with its financial regulations, rules and policies and procedures.*” While under this provision OAI audits Global Fund grants in accordance with its standard procedures, to provide assurance to the UNDP Administrator that UNDP has, among other things, accepted the following commitments:

* Provide to the Global Fund a copy of its externally audited financial statements covering each year in which Grant funds are expended, together with the opinion of its external auditors on such statements, no later than thirty (30) days after such audited financial statements and opinion are published (Article 7b(iv) of the Grant Regulations);
* No later than 30 June of each year, submit to the Global Fund a financial statement certified by the UNDP Chief Financial Officer for the preceding year (Article 7c of the Grant Regulations); and
* Keep programme books and records in accordance with its rules (which as of 2016 provide for retention for seven years after the document date), or for such longer period, if any, as may be requested by the Global fund in writing to the Headquarters of the Principal Recipient (PR) in order to resolve any claims.

In addition, in countries falling under the Global Fund’s Additional Safeguards Policy (ASP)**[[1]](https://undphealthimplementation.org/functional-areas/audit-and-investigations/principal-recipient-audit/principal-recipient-audit-approach/" \l "_ftn1)**, the Global Fund may request **a special purpose audit** on the use of Global Fund resources. In such cases, UNDP must (1) secure the appointment of a mutually agreed independent auditor; and (2) prepare mutually agreed audit terms of reference which reflect, as necessary, circumstances giving rise to the Global Fund’s request for said audit. The cost of such special purpose audit are charged to the grant budget. The Global Fund’s request for a special purpose audit is handled in conformity with the working arrangements agreed between the independent oversight offices of the PR and the Global Fund (See Article 7b(ii) of the Grant Regulations).

Furthermore, in practice, Global Fund grants are subject to particularly intense oversight and audit, given the challenging environments in which UNDP manages these grants and the fact that they are more risk-prone than many other UNDP projects. To that end, OAI has resources dedicated solely to the audit and investigations of Global Fund programmes.

Each year, guided by a risk-based audit approach, OAI determines the list of UNDP Country Offices (COs) that are serving as Global Fund PR, which will be audited in the following year. The list is submitted to the UNDP Administrator for approval and shared with the Global Fund Secretariat and the Office of the Inspector General (OIG) of the Global Fund.

In accordance with UNDP Executive Board Decision 2012/18, as of 1 December 2012, UNDP publishes on its **[audit public disclosure website](https://audit-public-disclosure.undp.org/)** all UNDP audit reports within 30 calendar days after they are internally issued to UNDP management.

Practice Pointer

The Project Management Unit (PMU) should appoint an audit focal point to cover both the CO and Sub-recipient (SR) audits. It is important that the focal point is granted access to CARDS system.

**[[1]](https://undphealthimplementation.org/functional-areas/audit-and-investigations/principal-recipient-audit/principal-recipient-audit-approach/" \l "_ftnref1)** The Additional Safeguard Policy (ASP) is a risk management tool applied on the basis of risks identified in countries where a grant or group of grants is/are being implemented. The ASP comes into effect when the systems to ensure accountability over the use of Global Fund resources are notably weak and assets would be exposed to an unacceptable level of risk if additional measures were not applied.

**Resources**

**[Internal] [Courtesy compilation of UNDP-Global Fund Framework Agreement signed version 2023](https://eur03.safelinks.protection.outlook.com/?url=https%3A%2F%2Fundphealthimplementation.org%2Fimages%2Fuploads%2Fundp-global-fund-framework-agreement-courtesy-consolidation-2023.pdf&data=05%7C02%7Critwika.deb%40undp.org%7C81ad8ba26f8d4f61a40a08dc1be2c04e%7Cb3e5db5e2944483799f57488ace54319%7C0%7C0%7C638415907935182891%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000%7C%7C%7C&sdata=jpfKXVYL3FhyIC39zsUwHeoXomg%2Fyp1ERW6mm7kgEhE%3D&reserved=0" \o )**

**[Externa] [UNDP POPP UNDP Financial Regulations and Rules](https://popp.undp.org/document/undp-financial-regulations-and-rules)**

**[External] [UNDP Published Internal Audit Reports](http://audit-public-disclosure.undp.org/" \t "_blank)**

*<https://undphealthimplementation.org/functional-areas/audit-and-investigations/principal-recipient-audit/budgeting-for-principal-recipient-audit/>*

# Budgeting for Principal Recipient Audit

The audits that are carried out by the Office of Audit and Investigations (OAI) cover only the Principal Recipient (PR) activities as managed by a given UNDP Country Office (CO) or Regional Service Centre (RSC).

Practice Pointer

Should the Country Office have a Financing Agreement (FA) to provide technical support to a non-government organisation or a national partner then the activities will be included in the audit of the Country Office and not part of the UNDP PR OAI audit. Therefore, there should be no audit costs include in the programme budget for a FA.

Effective 19 September 2017, UNDP and the Global Fund agreed to a tailored audit cost recovery process, in alignment with OAI’s risk-based approach to audit, as formalized in the **[Framework Agreement](https://eur03.safelinks.protection.outlook.com/?url=https%3A%2F%2Fundphealthimplementation.org%2Fimages%2Fuploads%2Fundp-global-fund-framework-agreement-courtesy-consolidation-2023.pdf&data=05%7C02%7Critwika.deb%40undp.org%7C81ad8ba26f8d4f61a40a08dc1be2c04e%7Cb3e5db5e2944483799f57488ace54319%7C0%7C0%7C638415907935182891%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000%7C%7C%7C&sdata=jpfKXVYL3FhyIC39zsUwHeoXomg%2Fyp1ERW6mm7kgEhE%3D&reserved=0)**.

The process agreed with the Global Fund is as follows:

1. **Budgeting** – COs and RSCs managing Global Fund grants are advised to budget for the OAI audit costs as follows:
   * **High risk countries** should budget for the audit costs of US$85,000 once in two (2) years. For high risk countries the timing of the budget should take into account the date the last OAI audit report for Global Fund programmes was issued.  For example, if a high risk country was last audited in 2021, they should make a provision for a budget in 2023.
   * **Medium risk countries** should budget audit costs of US$85,000 once in three to four (3-4) years.
   * **Low risk countries** should budget audit costs of US$85,000 once in four to five (4-5) years.
   * In **all cases**, should a country not be audited in a particular year, then they should re-phase the audit budget to the following year until an OAI audit takes place and payment is made.
   * The risk ratings per country are updated by OAI every year in Quarter 4.
   * **The risk ratings will be communicated by the UNDP Global Fund Partnership and Health Systems Team (GFPHST) to the concerned COs and RSCs.**
   * **New Countries** should use the previous year’s country risk rating to guide them in terms of the frequency of the OAI audits and should budget accordingly.
   * For countries with **more than one grant agreement** the costs should be apportioned across the respective grant budgets (including C19RM), based on the total signed grant amounts.
   * The audit costs are planned and budgeted under the account for “Professional Services” (74100).
   * In the event there is an ‘unsatisfactory’ OAI audit rating, there will be a follow-up audit in the subsequent year as per UNDP guidelines. The CO or RSC should, therefore, request a budget reallocation to cover the costs of the follow-up audit.
   * In Quarter 1 of the last year of the Implementation Period, UNDP will review the utilization of the audit costs and agree with the Global Fund on reprogramming of the savings, if any.
   * For the **active grants that do not have a budget line for OAI audits**, COs or RSCs shall submit a request to the Global Fund for the budget reallocation of savings to include the audit costs in the respective grant budgets and the cash forecast for the annual Disbursement Request.
2. **OAI’s annual Global Fund audit plan** – In December of each year, the **UNDP Global Fund Partnership and Health Systems Team (GFPHST)**  will share with the Global Fund and the COs and RSCs the OAI audit plan for the subsequent year and a proposal for the distribution of audit costs for the respective countries. For all grants selected for audit the CO or RSC should include audit costs in the cash forecast for the annual Disbursement Request.
3. Upon the upon the issuance of a draft audit report by OAI, the $85,000 for audit costs will be charged to the respective grants through a GLJE (expense account 74110 “Audit fees”), with a prorating of the cost (based on the signed amounts of active grants (including C19RM) for countries with more than one grant. The audit fees collected should be credited to the **UNDP Global Fund Partnership and Health Systems Team (GFPHST)**  Project # 00085083 (PC Bus Unit: UNDP1), Income Account 54025 (Reimbursement for Management Services), Oper Unit H70, Dept 08301, Fund 11315, Donor 00327, IA 001981, ACTIVITY5.

**Resources**

**[Internal] [Courtesy compilation of UNDP-Global Fund Framework Agreement signed version 2023](https://eur03.safelinks.protection.outlook.com/?url=https%3A%2F%2Fundphealthimplementation.org%2Fimages%2Fuploads%2Fundp-global-fund-framework-agreement-courtesy-consolidation-2023.pdf&data=05%7C02%7Critwika.deb%40undp.org%7C81ad8ba26f8d4f61a40a08dc1be2c04e%7Cb3e5db5e2944483799f57488ace54319%7C0%7C0%7C638415907935182891%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000%7C%7C%7C&sdata=jpfKXVYL3FhyIC39zsUwHeoXomg%2Fyp1ERW6mm7kgEhE%3D&reserved=0" \o )**

# *<https://undphealthimplementation.org/functional-areas/audit-and-investigations/principal-recipient-audit/principal-recipient-audit-process/>*

# Principal Recipient Audit Process

Below is a brief overview of the key steps of the audit of UNDP-managed Global Fund projects by the Office of Audit and Investigations (OAI):

1. OAI sends an interoffice memorandum to Country Office (CO) senior management, notifying of the upcoming audit and detailing the dates of audit field work.

Practice Pointer

The **UNDP Global Fund Partnership and Health Systems Team (GFPHST)** has developed an **[audit checklist](https://undp.sharepoint.com/:x:/s/GlobalFundHealthImplementationSupportTeam/EYCaROIsChROhRP1VUuMRLsBJA3dktx2ZpBbkShGuKUJ4g?e=7uUEeE)** has been developed to guide the CO/Project Management Unit (PMU) in the preparation process for an OAI audit. The PMU should complete the audit checklist as a team, in coordination with the rest of the CO, with the PMU Manager assigning focal points for each of the following audit areas: \* Governance and strategic management \* Programme management / monitoring and evaluation \* Sub-recipient management \* Procurement, supply management and quality assurance \* Financial management

1. At the start of the audit work, an entry meeting is scheduled between OAI, the CO. The purpose of the meeting is to explain in greater detail the engagement, the tentative work plan for the mission, and to listen to any additional concerns or areas of emphasis that management may wish to bring to the attention of the audit team. OAI also reaches out to the Global Fund and in-country stakeholder (i.e. CCM leadership, Sub-recipients).
2. Absent very specific circumstances, audit field work is completed within the time frame detailed in the interoffice memorandum.
3. An exit meeting is scheduled between OAI and the CO to discuss key audit findings.

Practice Pointer

There is no need to wait for the final audit report to be issued to take action to address the audit findings. The CO should act as soon as the audit observations are discussed and agreed with the auditors during the exit meeting.

OAI shares the draft audit report for CO management to provide its comments and action plan for addressing the OAI audit recommendation Practice Pointer

It is important for the CO to complete a thorough review of the draft audit report. When reviewing OAI’s audit recommendations, it is critical to assess whether the recommended actions are reasonable and achievable  The response to the draft OAI report should be shared with the **UNDP Global Fund Partnership and Health Systems Team (GFPHST)**  before being finalized.

How well do you know the audit process? Test your knowledge with this **[OAI PR audit scenario exercise](https://intranet.undp.org/unit/bpps/hhd/GFpartnership/UNDPasPR/UNDP%20Global%20Fund%20Audit%20Library/OAI%20Audit%20of%20GF%20PR%20Scenario%20Exercise-Question%20and%20Answers.pdf)**for PMUs!OAI PR audit scenario exercise

**Resources**

**[Internal] [OAI PR Audits: Scenario Exercise for UNDP PMUs](https://undp.sharepoint.com/:x:/s/GlobalFundHealthImplementationSupportTeam/EYCaROIsChROhRP1VUuMRLsBJA3dktx2ZpBbkShGuKUJ4g?e=7uUEeE)**

**[Internal] [OAI PR audit scenario exercise](https://intranet.undp.org/unit/bpps/hhd/GFpartnership/UNDPasPR/UNDP%20Global%20Fund%20Audit%20Library/OAI%20Audit%20of%20GF%20PR%20Scenario%20Exercise-Question%20and%20Answers.pdf)**

*<https://undphealthimplementation.org/functional-areas/audit-and-investigations/principal-recipient-audit/principal-recipient-audit-follow-up/>*

# Principal Recipient Audit Follow-up

## Country Office Follow-up on Audit Recommendations

The Programme Management Unit (PMU), in coordination with the Country Office (CO), should be proactive in addressing the Office of Audit and Investigations (OAI) audit findings and ensure that the actions taken are reflected in the Comprehensive Audit and Recommendation Database System (CARDS). The designated audit focal point should follow-up on the fulfilment of the audit recommendations, which are to be included in the Project Management Unit (PMU)’s work plan. Examples of common actions that are taken include review of Sub-recipient (SR) monitoring plan; review of the modality of payment and engagement with SRs; and enhanced engagement on capacity building activities.

Audit recommendations are expected to be implemented as soon as possible and within a period not exceeding 18 months. The duration of 18 months is calculated from the date the audit report is issued. In effect, this means that the CO has more than 18 months for implementation since, in most cases, it is aware of the audit recommendations well before the audit report is issued by OAI.

A recommendation that is still “in progress” or “not implemented” after 18 months or more of the audit issuance is considered a long outstanding recommendation and is reported to the Executive Board, i.e. included in the OAI annual report to the Executive Board. The outstanding recommendation will also receive a “penalty/reduction” when the implementation rate is calculated in CARDS. A recommendation that is implemented within six months after the audit report is issued, on the other hand, will receive a “bonus” (increment) when the implementation rate is calculated in CARDS. If a recommendation is implemented between six and 18 months, there is no increment nor penalty.

It is important to note that the implementation status of an audit recommendation is based on the OAI assessment of its status and not by the update provided by the CO. The CO should accordingly ensure a timely review of its entries submitted in CARDS by OAI. [oai.webmaster@undp.org](mailto:oai.webmaster@undp.org)

## Global Oversight and Resources

The **UNDP Global Fund Partnership and Health Systems Team (GFPHST)** uses the UNDP OAI’s audit observations and recommendations to tailor its support, tools and guidance to COs. The Team monitors the fulfilment of audit recommendations on a bi-monthly basis and, where required, it is available to provide additional support

OAI issues, on an annual basis, a consolidated report of OAI audits of UNDP-managed projects financed by the Global Fund. As part of a robust risk management approach, COs should review the consolidated report to identify recurring issues and OAI’s recommendations to address them. As with all UNDP audit reports, the consolidated report is made available on UNDP’s **[audit public disclosure website](http://audit-public-disclosure.undp.org/)** within 30 calendar days after it is internally issued to UNDP management.

**Resources**

**[External] [UNDP Published Internal Audit Reports](http://audit-public-disclosure.undp.org/" \t "_blank)**

*<https://undphealthimplementation.org/functional-areas/audit-and-investigations/audit-of-country-coordinating-mechanism-funding/>*

# Audit of Country Coordinating Mechanism Funding

When UNDP is Principal Recipient (PR) of Global Fund projects and also the Country Coordinating Mechanism (CCM) funding recipient, The UNDP Office of Audit and Investigations (OAI) includes the CCM funding in the scope of the Global Fund audits. For countries where UNDP is not the PR, but is the CCM funding recipient, the expenditures will be included in the audit of the Country Office (CO).

*<https://undphealthimplementation.org/functional-areas/audit-and-investigations/sub-recipient-audit/>*

**Sub-recipient Audit**

Sub-Recipients (SRs) are audited based on the criteria detailed in the Office of Audit and Investigations (OAI) Call Letter for Harmonized Approach to Cash Transfers (HACT) Audit Plans, which is issued annually. The SR audit approach for Global Fund projects includes financial audit as well as audit of SR internal control and systems. While SR audits are coordinated centrally by the UNDP Global Fund Partnership and Health Systems Team (GFPHST), COs are advised to designate a focal point to ensure a timely and successful process.

For more information, please see the following section(s) of the Manual: **[Sub-recipient Management](https://undphealthimplementation.org/functional-areas/sub-recipient-management/sub-recipient-audit/sub-recipient-audit-approach/)**

*<https://undphealthimplementation.org/functional-areas/audit-and-investigations/ad-hoc-site-visits/>*

# Ad hoc Site Visits

Pursuant to Article 7(e) of the **[Grant Regulations](https://eur03.safelinks.protection.outlook.com/?url=https%3A%2F%2Fundphealthimplementation.org%2Fimages%2Fuploads%2Fundp-global-fund-framework-agreement-courtesy-consolidation-2023.pdf&data=05%7C02%7Critwika.deb%40undp.org%7C81ad8ba26f8d4f61a40a08dc1be2c04e%7Cb3e5db5e2944483799f57488ace54319%7C0%7C0%7C638415907935182891%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000%7C%7C%7C&sdata=jpfKXVYL3FhyIC39zsUwHeoXomg%2Fyp1ERW6mm7kgEhE%3D&reserved=0" \t "_blank)**, UNDP allows authorized representatives of the Global Fund and its agents \*ad hoc \*access to sites related to operations financed by Global Fund grants. Usually, site visits are conducted by the Local Fund Agent (LFA). The same procedures apply, regardless of whether the Global Fund, the LFA or another agent visits the site.

The \*ad hoc \*site visits are not audits. Country Offices (COs) are not permitted to provide Global Fund representatives or its agents, including the LFA, with any financial or programmatic documents or records during the visit. UNDP and UN agencies that act as Sub-recipients (SRs) can, and should, make available relevant financial and programmatic information drawn from their accounts and records (e.g. progress reports and expenditure reports). However, they should not provide access to the underlying documents or records.

However, non-UN-agency SRs (civil society organizations (CSOs) and government entities) can provide programmatic records and certain supporting documents to the LFA. Please refer to the **[Guidance Note on Global Fund/LFA Access to Information during Grant Life Cycle](https://undp.sharepoint.com/:b:/s/GlobalFundHealthImplementationSupportTeam/EVbAWLzuXC9DgBh-llwjh_cBkFsVws_KrRDRa876Q00GOA?e=jlRAdk" \t "_blank)**.

The Global Fund must provide reasonable notice of when visits will occur. If the Global Fund wants to look at numerous programmatic records, the SR must be given time to respond to the request. If sufficient time has not been given, this should be noted in writing to the Global Fund.

If a Global Fund request for an ad hoc site visit is received, **UNDP Global Fund Partnership and Health Systems Team (GFPHST)** and the Office of Audit and Investigations (OAI) should be consulted on how to proceed.

**Resources**

**[Internal] [Courtesy compilation of UNDP-Global Fund Framework Agreement signed version 2023](https://eur03.safelinks.protection.outlook.com/?url=https%3A%2F%2Fundphealthimplementation.org%2Fimages%2Fuploads%2Fundp-global-fund-framework-agreement-courtesy-consolidation-2023.pdf&data=05%7C02%7Critwika.deb%40undp.org%7C81ad8ba26f8d4f61a40a08dc1be2c04e%7Cb3e5db5e2944483799f57488ace54319%7C0%7C0%7C638415907935182891%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000%7C%7C%7C&sdata=jpfKXVYL3FhyIC39zsUwHeoXomg%2Fyp1ERW6mm7kgEhE%3D&reserved=0" \o )**

**[Internal] [UNDP GFPHST Guidance Note on Global Fund/LFA Access to Information During the Grant Life Cycle](https://undp.sharepoint.com/:b:/s/GlobalFundHealthImplementationSupportTeam/EVbAWLzuXC9DgBh-llwjh_cBkFsVws_KrRDRa876Q00GOA?e=jlRAdk)**

# *<https://undphealthimplementation.org/functional-areas/audit-and-investigations/office-of-audit-and-investigations-oai-investigations/>*

# Office of Audit and Investigations (OAI) Investigations

The Office of Audit and Investigation (OAI) provides UNDP with independent and internal oversight that is designed to improve the effectiveness and efficiency of UNDP’s operations in achieving its development goals and objectives through the provision of internal audit and related advisory services, and investigation services. OAI’s Investigations Section has the mandate to investigate reports of alleged wrongdoing involving UNDP staff members and allegations of fraud and corruption against UNDP, whether committed by UNDP staff members or other persons, parties or entities, where the wrongdoing is to the detriment of UNDP. This includes SRs, of Global Fund-financed projects under UNDP implementation. OAI is the sole office in UNDP mandated to conduct such investigations.

UNDP takes all reports of alleged wrongdoing seriously. In accordance with UNDP’s corporate policies, OAI is the principal channel to receive for allegations.

More information on OAI investigations is available **[here](https://www.undp.org/accountability/audit/investigations)**.

**Resources**

**[Externa] [UNDP Audit and Investigations](https://www.undp.org/accountability/audit/investigations)**

# *<https://undphealthimplementation.org/functional-areas/audit-and-investigations/global-fund-office-of-the-inspector-general-oig-investigations-and-audits/>*

# Global Fund Office of the Inspector General (OIG) Investigations and Audits

## OIG investigations

Global Fund grants are subject to external assurance and investigation work by the Global Fund [Office of the Inspector General (](https://www.theglobalfund.org/en/oig/)**[OIG](https://www.theglobalfund.org/en/oig/)**[).](https://www.theglobalfund.org/en/oig/) However, OIG does not have the mandate to investigate UNDP and its resources, and the OIG and the UNDP Office of Audit and Investigations (OAI) have separately agreed on a set of arrangements for cooperation and coordination in terms of investigations. Consequently, if notification of an OIG investigation is received from the Global Fund, the Country Office (CO) should urgently consult with the **UNDP Global Fund Partnership and Health Systems Team (GFPHST)** and OAI on how to proceed.

## OIG audits

OIG does not have audit authority over UNDP.  As in the case of investigations, arrangements have separately been agreed between OIG and OAI for cooperation and coordination in terms of audit activities.

Should a UNDP CO where UNDP is PR receive notification of an OIG audit, please contact [joseph.serutoka@undp.org](mailto:joseph.serutoka@undp.org) of the **UNDP Global Fund Partnership and Health Systems Team (GFPHST)** and OAI for urgent consultation on how to proceed.

**Resources**

**[External] [The Global Fun656d: Office of the Inspector General](https://www.theglobalfund.org/en/oig/" \t "_blank)**