



TO: Mr. Gurpur Kumar, Deputy Director
A: Internal Audit Division, OIOS

DATE: 20 June 2011

REFERENCE:

THROUGH:

S/C DE:

FROM: Antigoni Axenidou, Director
DE: General Legal Division, OLA

A handwritten signature in black ink, appearing to read 'Antigoni Axenidou'.

SUBJECT: **Assignment No. AH2010/521/01 – Audit of the process for resolving**
OBJET: **procurement-related disputes referred to the Office of Legal Affairs: Comments**
on the Draft Audit Report

1. I refer to your memorandum, dated 19 May 2011, addressed to Ms. Patricia O'Brien, the Under-Secretary-General for Legal Affairs, the Legal Counsel, concerning the above-referenced matter. Attached to your memorandum was a draft report prepared by OIOS in respect of the above-referenced internal audit assignment. You requested that OLA provide comments on the findings and recommendations set forth in the draft audit report by utilizing the framework contained in Annex 1 of the draft audit report. Because the findings and recommendations set forth in the draft audit report exclusively concern the work of the General Legal Division (GLD), the Legal Counsel has asked me to respond to your request for such comments.

2. Accordingly, I enclose the comments of GLD on the findings and recommendations set forth in the above-referenced draft report. As requested, GLD has utilized the framework set forth in Annex 1 to the draft report. However, because the comments of GLD in respect of such findings and recommendations were more extensive than would be easily readable in the requested tabular form, those comments are attached to the form.

3. I am pleased that all of the recommendations set forth in the above-referenced draft audit report are accepted. The enclosed comments relating to such findings and recommendations seek to explain how GLD plans to implement the recommendations and in which timeframes it will seek to do so. Should you have any questions or require any clarifications regarding those comments, please do not hesitate to ask.

4. Finally, I wish to thank and commend the staff of the Internal Audit Division who worked with GLD in reviewing this matter and conducting the audit. The cooperation and professionalism of the staff of the Internal Audit Division made this audit extremely helpful and productive for both GLD and the Office of Legal Affairs.

cc: Ms. Patricia O'Brien
Mr. Stephen Mathias
Ms. Padma Nandkumar
Mr. Frank Smyth