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INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

OFFICE OF INTERNAL OVERSIGHT SERVICES · BUREAU DES SERVICES DE CONTRÔLE INTERNE

INTERNAL AUDIT DIVISION · DIVISION DE L'AUDIT INTERNE

TO: Ms. Valerie Amos, Under-Secretary-General, Emergency Relief
A: Coordinator/United Nations Office for the Coordination of
Humanitarian Affairs

DATE: 26 July 2011

REFERENCE: IAD: 11-00504

FROM: Fatoumata Ndiaye, Director
DE: Internal Audit Division, OIOS



SUBJECT: **Assignment No. AN2011/590/01 – Audit of OCHA Zimbabwe**
OBJET:

Key controls examined were operating satisfactorily

1. Attached please find the report on the above-mentioned audit.
2. Based on your comments, we are pleased to inform you that there are no outstanding issues or recommendation for further follow up by OIOS.
3. We wish to express our appreciation to the Management and staff of OCHA for the assistance and cooperation extended to the auditors during this assignment.

cc: Mr. Alain Noudheou, Humanitarian Coordinator, OCHA Zimbabwe
Mr. Fernando Arroyo, Head Office, OCHA Zimbabwe
Ms. Aimee Wielechowski, Chief, Strategic Planning Unit, OCHA
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors
Mr. Rohan Wijeratne, Board of Auditors
Ms. Susanne Frueh, Executive Secretary, Joint Inspection Unit
Mr. Moses Bamuwamye, Executive Secretary, IAAC
Mr. Zachary Ikiara, Chief, Oversight Support Unit, DM
Mr. Byung-Kun Min, Special Assistant to the USG-OIOS
Ms. Amy Wong, Programme Officer, Internal Audit Division, OIOS

AUDIT REPORT

Audit of OCHA Zimbabwe

BACKGROUND

In January 2006, the United Nations Office for the Coordination of Humanitarian Affairs (OCHA) established its field office in Zimbabwe (OCHA Zimbabwe) with a mission to mobilize and coordinate effective and principled humanitarian action in partnership with national and international actors in order to: (a) alleviate human suffering in disasters and emergencies; (b) advocate for the rights of people in need; (c) promote preparedness and prevention; and (d) facilitate sustainable solutions for acute and emerging humanitarian needs.

OCHA Zimbabwe functions as the secretariat and chief advisor to the Humanitarian Coordinator (HC) for Zimbabwe. It is also responsible for identifying, monitoring and providing technical and policy support to humanitarian actors. To effectively respond to humanitarian needs, in March 2008, OCHA Zimbabwe adopted the cluster approach, creating several clusters to examine and address the immediate challenges to humanitarian assistance within these clusters.

OBJECTIVE AND SCOPE

This audit was conducted to assess the adequacy and effectiveness of OCHA's risk management, control and governance processes in providing reasonable assurance regarding the achievement of its coordination role for humanitarian activities in Zimbabwe. The key controls tested for the audit included those related to: (a) risk management and strategic planning; (b) coordinated management; (c) fundraising; and (d) delegation of authority. The audit covered OCHA Zimbabwe's activities related to the four key controls for the period 2008-2010.

AUDIT RESULTS

In OIOS' opinion, OCHA's risk management, control and governance processes examined were **satisfactory** to provide reasonable assurance regarding the achievement of its coordination role for humanitarian activities in Zimbabwe.

OCHA Zimbabwe had implemented a risk management system, which identified and included risks in the annual work plan in accordance with OCHA guidelines, and a well functioning process for coordinating with other organizations providing humanitarian assistance in Zimbabwe. Fundraising mechanisms were adequate and related activities for the office cost plans for 2009 and 2010 had been generally effective covering 80 and 90 per cent of the needs, respectively. The delegation of authority system had generally been effectively implemented in the areas of finance, procurement and human resources management. Opportunities for improving risk management, finance and procurement areas were brought to the attention of the Management.

ACKNOWLEDGEMENT

OIOS wishes to express its appreciation to the Management and staff of OCHA for the assistance and cooperation extended to the auditors during this assignment.