

27 December 2011

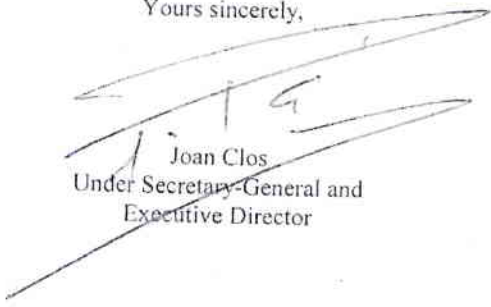
Dear Ms. Corazon C Chavez,

**Draft audit report on UN-HABITAT programme in Iraq**

Thank you for an opportunity to review the final draft report on the above mentioned audit. After reviewing the report I am pleased to confirm that UN-HABITAT fully accepts OIOS recommendation 1.

I have attached to this letter, Annex 1 indicating the action plan for implementation and I take this opportunity to thank OIOS for the services provided to UN-HABITAT during this audit.

Yours sincerely,



Joan Clos  
Under Secretary-General and  
Executive Director

Corazon C Chavez, Chief  
Nairobi Audit Service  
Internal Audit Division, OIOS

## AUDIT RECOMMENDATIONS

## Audit of UN-HABITAT Programme in Iraq

Rec. no.	Recommendation	Critical/ <sup>1</sup> important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The Executive Director of UN-HABITAT should implement the Department of Safety and Security recommendations to relocate office premises to a safer building and implement security risk mitigation proposals contained in the Security Assessment Report of March 2011.	Important	Yes	Acting Director, Regional Office for Africa and the Arab States	31 December 2012	UN-Habitat corrected most weaknesses raised by UNDSS in its assessment of March 2011. In light of the recommendation made by OIOS, UN-Habitat will request soon from UNDSS a more current and comprehensive security assessment and will take necessary corrective actions upon receipt of the same.

<sup>1</sup> Critical recommendations address significant and/or pervasive deficiency or weakness in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

<sup>2</sup> Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.