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INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

INTERNAL AUDIT DIVISION · DIVISION DE L'AUDIT INTERNE

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

TO: Mr. Joan Clos, Executive Director,
A: United Nations Human Settlements Programme

DATE: 6 March 2015

FROM: David Kanja, Assistant Secretary-General
DE: OIOS

REFERENCE: IAD: 15-00102

SUBJECT: **Internal audit work plan for 2015**

OBJET:

1. Our planning process for 2015 is now completed. Our planning is a risk-based process, applying our limited resources to the highest risk areas and activities across the organization where we anticipate that internal audit review may add the most value. In completing this process we have also taken into account the views and requests of clients.
2. Although the plan for 2015 is presented as attached, it is subject to change due to the evolution of the organization, emerging risks or unexpected staff movements. I would also appreciate your immediate advice if you identify any other issues which you feel warrant prompt audit attention.
3. The attached schedule identifies those audits ongoing at the end of 2014 which will all be completed in 2015, audits expected to commence and be completed in 2015 and audits which we expect will commence in 2015 but will be completed in 2016.
4. Please do not hesitate to contact the Service Chief named below, if you have any queries or comments regarding the attached plan.

cc: Mr. Gurbur Kumar, Deputy Director, Internal Audit Division
Mrs. Jane Nyakairu, Head of the Office of Management, UN-HABITAT

INTERNAL AUDIT DIVISION
Audit assignments planned for 2015 - UN-Habitat

Ongoing audits (to be completed in 2015)	
1	Audit of UN-Habitat Regional Office in Cairo and Libya Office
2	Audit of UN-Habitat Regional Office for Latin America and the Caribbean and Columbia Office

Audits to commence and be completed in 2015	
1	Audit of resource mobilization at UN-Habitat
2	Audit of Urban Basic Services sub-programme at UN-Habitat

Audits to commence in 2015 and be completed in 2016	
1	Audit of UN-Habitat Project Office in the Democratic Republic of Congo
2	Audit of Umoja implementation in the Nairobi-based entities: UNON, UNEP and UN-HABITAT