

Audit of STAP FY95 Accounts

(Note prepared by UNEP)

1. A United Nations Internal Auditor carried out an audit of the STAP accounts from September to December 1995. His draft report was forwarded to the Audit and Management Consultancy Division (AMCD), UN New York in December 1995.
2. On 25 January 1996 the Internal Auditor was requested to advise on the progress of the audit and responded on 26 January that the "draft is now being finalized at AMCD in New York and will be conveyed to UNEP shortly."
3. As a result of a query from the Secretariat dated 9 February 1996, a further reminder was sent to AMCD dated 13 February, drawing their attention to the Secretariat's deadline of 23 February 1996.
4. A final query was made on 27 February 1996, again in response to a reminder from the GEF Secretariat dated 26 February 1996.
5. While the STAP audit for 1994 - 1995 remains outstanding, the issue of future audits of UNEP GEF accounts appears to have been resolved with the receipt of a letter from the UN Board of Auditors, which was forwarded to Mr. Sandstrom, Managing Director, World Bank on 13 February 1996. This letter outlines the position of the United Nations Board of Auditors which is that they will be prepared to provide annual audited accounts, with the fiscal year for UNEP ending in December.