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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: 18 December 2015

FROM: Eleanor T. Burns, Director  
DE: Internal Audit Division, OIOS

REFERENCE: IAD: 15-00865

SUBJECT: **Internal audit work plan for 2016**

OBJET:

1. Our planning process for 2016 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 2016 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 2015 which will all be completed in 2016, audits expected to commence and be completed in 2016, and audits which we expect will commence in 2016 but will be completed in 2017.
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. Gurpur Kumar, Deputy Director, Internal Audit Division  
Ms. Jane Nyakairu, Acting Chief, Office of Management, UN-HABITAT

**INTERNAL AUDIT DIVISION**  
**Audit assignments planned for 2016 – UN-HABITAT**

<b>Ongoing audits (to be completed in 2016)</b>	
1	Audit of Umoja implementation in the Nairobi-based entities: UNON, UNEP, UN-HABITAT
2	Audit of the United Nations Secretariat's engagement with selected NGOs and related entities

<b>Audits to commence and be completed in 2016</b>	
1	<b>Audit of resource mobilization at UN-Habitat</b>
2	Audit of project management and project approval process in UN-Habitat
3	Audit of UN-Habitat Housing and Slum Upgrading programme

<b>Audits to commence in 2016 and be completed in 2017</b>	
1	Audit of Urban Legislation, Land and Governance in UN-Habitat
2	Audit of management of benefits and allowances at UNEP, UN-Habitat and UNON