

Internal Audit of the Republic of Moldova Country Office

September 2013

Office of Internal Audit
and Investigations (OIAI)
Report 2013/34



Summary

The Office of Internal Audit and Investigations (OIAI) has conducted an audit of the Republic of Moldova Country Office. The audit was conducted during the period 17 to 28 June 2013, and covered governance, programme management and operations during the period 1 January 2012 to 16 June 2013.

Moldova has a population of 3.6 million, of which 742,000 are children (2011, World Bank). The World Bank has classified the country as lower middle-income, with GNI per capita in 2012 of US\$ 2,070. According the Millennium Development Goal Database of the UN Statistics Division, the under-five mortality of the country in 2011 was 16 per 1,000 live births – although the country-reported estimate was 13 deaths per 1,000 live births, according to the National Centre for Health Management.

In 2012 the country suffered the combined impacts of poor rainfall and extremely high temperatures leading to severe drought, with widespread reductions in yields, and crop failures. UN agencies assisted with an impact assessment, and the Government took action at national and local levels to ensure food security, to mitigate impact on the most vulnerable (including children), and to help protect the agricultural and food processing sectors from long-term negative consequences.

The current UNICEF Board-approved country programme for the Republic of Moldova covers the period 2013-2017, with a total approved budget of US\$ 24.05 million for the five-year period. The country programme focuses on three areas: social inclusion and protection of children; governance and social change for child rights; and cross-sectoral costs.

Action agreed following audit

As a result of the audit, and in discussion with the audit team, the country office has decided to take a number of measures. The report does not contain any high-priority issues.

Conclusion

The audit concluded that overall, subject to implementation of the agreed actions described, the controls and processes over the country office were generally established and functioning during the period under audit. The measures to address the issues raised are presented with each observation in the body of this report. The Republic of Moldova country office has prepared action plans to address the issues raised.

The country office, with support from the Regional Office for Central and Eastern Europe and Commonwealth of Independent States (CEE/CIS), and OIAI will work together to monitor implementation of these measures.

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Objectives

The objective of the country office audit is to provide assurance as to whether there are adequate and effective controls, risk-management and governance processes over a number of key areas in the office. In addition to this assurance service, the audit report identifies, as appropriate, noteworthy practices that merit sharing with other UNICEF offices.

The audit observations are reported upon under three headings: governance, programme management and operations support. The introductory paragraphs that begin each of these sections explain what was covered in that particular area, and between them define the scope of the audit.

Audit Observations

1 Governance

In this area, the audit reviews the supervisory and regulatory processes that support the country programme. The scope of the audit in this area includes the following:

- **Supervisory structures**, including advisory teams and statutory committees.
- **Identification** of the country office's priorities and expected results and clear communication thereof to staff and the host country.
- **Staffing structure** and its alignment to the needs of the programme.
- **Performance measurement**, including establishment of standards and indicators to which management and staff are held accountable.
- **Delegation** of authorities and responsibilities to staff, including the provision of necessary guidance, holding staff accountable, and assessing their performance.
- **Risk management**: the office's approach to external and internal risks to achievement of its objectives.
- **Ethics**, including encouragement of ethical behavior, staff awareness of UNICEF's ethical policies and zero tolerance of fraud, and procedures for reporting and investigating violations of those policies.

All the areas above were covered in this audit.

Satisfactory key controls

The audit found that controls were functioning well over a number of areas including (but not necessarily limited to) the following:

In preparation for the new 2013-2017 Country Programme, the office reviewed the programme and management structure of the office in a participatory manner. A gap analysis of the staffing structure was undertaken during a retreat involving all staff, and was co-facilitated by another CEE/CIS country office Representative together with a regional human resources staff member, in order to ensure transparency of the process.

The office had adequate procedures for the delegation of financial controls, and complied with prescribed procedures. The table of authority (ToA) was updated whenever there was a change in the delegation of roles within the office. In accordance with UNICEF's internal control policy, staff members were formally notified of the roles/authorities assigned to them, and they formally acknowledged their awareness of the responsibilities and accountabilities associated with those roles/authorities.

The office reviewed and updated the risk profile of the office annually. Country Management Team and other office meetings followed up the actions to manage the risks identified.

Ethical behaviour was promoted in the office through discussion of ethics issues at staff retreats and all-staff meetings, and providing all staff with information on ethics and the UN staff code of conduct during their induction.

Supervisory structures

The office had established office committees and teams to support the effective and efficient management of programme and operations. They included the Country Management Team (CMT), Programme Team Meeting (PMT), Contract Review Committee (CRC), Project Cooperation Agreement Review Committee (PCARC), Property Survey Board (PSB) and Joint Consultative Committee (JCC). Meetings were well documented and the minutes were shared with staff immediately upon completion of the meetings.

The office had prepared terms of reference (ToRs) for each of the committees/teams, but they were not clearly defined or kept up-to-date. For example, as the ToR of its CRC, the office used the related UNICEF-wide policy, although it contained provisions not relevant to the Moldova office. The ToRs of the PCARC were issued in 2010 and still indicated the former Deputy Representative as the Chairperson.

According to its ToRs, one of the purposes of the CMT was to monitor programme implementation, performance and results. However, the inter-relationship of the various committees/teams/meetings was not clearly defined especially with respect to the monitoring of the programme implementation, performance and results. Discussion on programme issues was very limited in the CMT meetings. They were covered in programme meetings, but significant issues regarding programme progress and results were not elevated to meetings of the CMT, reducing its oversight over programme implementation and achievement of results. The office informed the audit that it used the mid-year and annual reviews for more intensive scrutiny of programme results and the way forward.

Agreed action 1 (medium priority): The office agrees to strengthen its supervisory structure, ensuring that:

- i. Terms of reference of office committees/teams are kept up-to-date.
- ii. Committees/teams meet in accordance with their terms of reference – specifically, with respect to the role of the Country Management Team in monitoring programme implementation, performance and results.
- iii. The inter-relationship between committees/teams/meetings is clarified, introducing a process for reporting or sharing pertinent information among them.

Target date for completion: September 2013

Responsible staff member: Representative

Defining office priorities

Chapter 4 of UNICEF's Programme Policy and Procedures Manual (PPM) defines the importance of the Annual Management Plan (AMP) and its suggested contents, which include the office's key annual management priorities and results. According to the PPM, the key management priorities and results are the most significant of the programme results included in the workplans and in the deliverables expected from relevant UNICEF staff. The AMP should set out the factors covering the main priorities and results for the year, such as key aspects of coordination, key partnerships, major evaluation activities and advocacy themes, or improvements in finance, human resources, staff learning or supply management.

The office had developed rolling management plans for 2011-2012 and 2013-2014 that included the office priorities. However, these office priorities were not expressed as results with clear linkages to the workplan results/deliverables and significant management results for the year. This made it harder to establish if they had been achieved. For example, one of the priority results for 2012 was *Influence National Strategic Planning process for strong focus on child rights and equity approach*. According to the office, these priorities were not intended to be directly measurable, but rather to guide achievement of programme and management objectives. The office did not systematically monitor the achievement of these office priorities.

The link between the office priorities defined in the AMP and the risks identified in its risk and control library¹ was not clearly defined. For example, the office rated the following as high risk to the achievement of its planned results for 2012: *Aid environment & Predictability of Funding; UN coherence; and Partner Relations*, while *Programme Process and Procedures* and *Budget and Financial Management* were rated critical. Specific actions were defined to manage these risks but these actions were not clearly articulated in defining the office priorities. This unclear definition of the key management and programme priority results significantly affected the office's ability to measure the achievement of these priorities.

Agreed action 2 (medium priority): The office agrees to clearly define its key annual management priorities and results, taking into consideration the most significant programme and management results for the year, and establishing clear link with the significant risks identified in its risk and control self-assessment. The achievements against these annual priorities and results will be monitored and measured.

Target date for completion: September 2013

Responsible staff members: Representative, Deputy Representative

¹ Under UNICEF's Enterprise Risk Management (ERM) policy, offices should perform a Risk and Control Self-Assessment (RCSA). The RCSA is a structured and systematic process for the assessment of risk to an office's objectives and planned results, and the incorporation of those risks and their associated mitigation actions into a Risk and Control Library. The mitigation actions should also be embedded in workplans and work processes.

Governance area: Conclusion

Based on the audit work performed, OIAI concluded that, subject to implementation of the agreed action described, the controls and processes over the Governance area, as defined above, were generally established and functioning during the period under audit.

2 Programme management

In this area, the audit reviews the management of the country programme – that is, the activities and interventions on behalf of children and women. The programme is owned primarily by the host Government. The scope of the audit in this area includes the following:

- **Resource mobilization and management.** This refers to all efforts to obtain resources for the implementation of the country programme, including fundraising and management of contributions.
- **Planning.** The use of adequate data in programme design, and clear definition of results to be achieved, which should be specific, measurable, achievable, realistic and timebound (SMART); planning resource needs; and forming and managing partnerships with Government, NGOs and other partners.
- **Support to implementation.** This covers provision of technical, material or financial inputs, whether to governments, implementing partners, communities or families. It includes activities such as supply and cash transfers to partners.
- **Monitoring of implementation.** This should include the extent to which inputs are provided, work schedules are kept to, and planned outputs achieved, so that any deficiencies can be detected and dealt with promptly.
- **Reporting.** Offices should report achievements and the use of resources against objectives or expected results. This covers annual and donor reporting, plus any specific reporting obligations an office might have.
- **Evaluation.** The office should assess the ultimate outcome and impact of programme interventions and identify lessons learned.

All the areas above were covered in this audit.

Satisfactory key controls

The audit found that controls were functioning well over a number of areas including (but not necessarily limited to) the following:

The office had developed a fundraising strategy for 2012-2014 and for 2013-2015. It had met 88 percent of the fundraising target for the 2007-2012 programme period overall, mobilizing 93 percent of the annual target in 2012.

The office maintained good donor relations through timely reporting, and dialogue and information sharing about the donor-funded activities. All 10 donor reports due in 2012 were submitted on time. Donors were requested to provide feedback on the quality of donor reports and the office used the feedback received to further improve the quality of its donor reports. All funds expiring in 2012 were fully utilized and no extensions were requested.

Adequate procedures had been established in developing the new country programme for 2013-2017, and in development of rolling workplans in coordination with implementing partners. The plans were signed by relevant partners and UNICEF to signify their agreement. The signed workplans were consistent with those recorded in UNICEF's management system, VISION, which guided implementation throughout the year. There were adequate procedures for reporting on programme activities.

The office had developed an integrated monitoring and evaluation plan (IMEP) for the entire programme cycle and annual IMEPs for 2012 and 2013. Implementation of the IMEPs was monitored and the level of implementation of the 2012 IMEP was 80 percent. The office undertook four evaluations, three of which were completed during 2012 and were rated “highly satisfactory” by the Evaluation Office. The office prepared management responses for all three evaluation reports.

Indicators, baselines and targets

A summary results matrix was developed as part of the country programme document for the 2013-2017 country programme. However, some baselines and targets for the programme component result (PCR)² on *Social inclusion and protection of children* and the PCR on *Governance and social change for child rights* were still missing at the time of audit. The office provided the following reasons for the missing data:

- Some data were not yet available from government ministries. The office was working with the relevant government office to address the issue and improve official statistics.
- The office’s approach was to use existing national monitoring frameworks. However, at the time of the audit, some of the national programmes and strategies were still under development and their respective targets had not yet been approved by the Government (e.g. the Strategy on Family and Child protection).
- In the case of the indicator *Percentage of children ready for school disaggregated by gender, geographic area*, both baseline and target were to be identified in 2014, as the school readiness tool would be modelled during September 2013-May 2014, based on the comments received.
- Major updated and verified data would be available from the third quarter of 2013 once the multiple indicator cluster survey (MICS 4) results were made available.

Similar challenges had been faced in the 2007-2012 country programme. Disaggregated data were not available for some PCRs and intermediate results (IRs) and in some cases, the linkage between the planned result and the related indicators was not adequately established. For example, in the PCR on Child Protection, the planned result was described as “By the end of 2012, children, adolescents and families, especially the most vulnerable ones, increasingly use quality social protection services and child-friendly procedures in the justice system”. The indicators used for this PCR were “ratio of children in state care institutions vs. alternatives” and “ratio of convicted children in detention vs. alternative”. There was no distinction between children and adolescents in general and those that were considered “vulnerable”; also, families were not considered in the indicators. In addition, the indicators were limited to quantity and not quality. For example, there was no indicator to determine if these children and adolescents (and also families) were using quality social protection services and child friendly procedures in the justice system.

The office explained that indeed, the quality aspects in service delivery still needed to be addressed. The office further explained that while official statistics and other means of verification did not always provide disaggregated data, comparative analysis was done whenever possible and properly reflected in the narrative part of country office annual report.

² A PCR is an output of the country programme, against which resources will be allocated. An intermediate result (IR) IR is description of a change in a defined period that will significantly contribute to the achievement of a PCR.

Agreed action 3 (medium priority): The office agrees to establish procedures and accountabilities to ensure that baselines and targets are clearly defined for each indicator, and that the indicators, baseline and targets are clearly aligned to the planned results in order that progress against those results can be effectively and efficiently measured. The office will continue to work with the Government in clearly defining realistic and appropriate indicators, baselines and targets.

Target date for completion: September 2013

Responsible staff member: Deputy Representative

HACT implementation

Country offices are required to implement the Harmonized Approach to Cash Transfers (HACT) for cash transfers to implementing partners. HACT is also required for UNDP, UNFPA and WFP in all programme countries. HACT exchanges a system of rigid controls for a risk-management approach, reducing transaction costs by simplifying rules and procedures, strengthening partners' capacities and helping to manage risks. HACT includes risk assessments – a macro-assessment of the country's financial management system, and micro-assessments of the individual implementing partners (both Government entities and NGOs).

Cash transfer was 30 percent of total expenses of the office in 2012, amounting to about US\$ 1.7 million. As of June 2013, the cash transfer expense (i.e., the total liquidated) amounted to US\$ 446,663, which was 36 percent of total expenses for the period. The country programme action plan (CPAP)³ for 2007-2012 contained the required HACT provisions. The office used the prescribed funding authorization and certificate of expenditure (FACE) form as basis for payment and liquidation of cash transfers.⁴ For the 2013-2017 country programme, however, the HACT provisions were covered by the UN Partnership Framework (UNPF) and the UN Action Plan. Implementing partners and staff were trained on cash transfer procedures.

A macro-assessment had been conducted for the previous cycle and the UN country team planned to repeat this for the new country programme cycle. Likewise, micro-assessments had been conducted in the previous cycle for partners that were expected to receive cash transfers of over US\$ 100,000 annually (combined for all UN agencies in the country). Micro-assessment for the new cycle was still in the planning stage.

HACT also includes assurance activities, including spot checks of implementing partners, financial records, programmatic monitoring, audits of partners receiving a certain level of funds, and (where required) special audits. The risk assessments and assurance activities are supposed to be carried out in cooperation with the three other UN agencies that have also

³ The CPAP is a formal agreement between a UNICEF office and the host Government on the Programme of Cooperation, setting out the expected results, programme structure, distribution of resources and respective commitments.

⁴ The Funding Authorization Certificate of Expenditure (FACE) form is used by the partner to request and liquidate cash transfers. It is also used by UNICEF to process the requests for and liquidation of cash transfers. The FACE forms should reflect the workplans, which set out the activities for which funds are being requested, or on which they have been spent. The FACE form was designed for use with the HACT framework, but can also be used outside it.

adopted HACT. The HACT Working Group of the UN country team had drawn up a consolidated list of implementing partners with recommended assurance activities for each; however, this had not been translated into a comprehensive assurance plan. The office did conduct assurance activities such as spot checks, but in the absence of a comprehensive assurance plan it was not clear how they were prioritized.

The audit also noted that the office allowed reprogramming of the unspent balance of cash transfers, although the unspent balance resulted from delay in implementation. According to UNICEF financial and administrative policy 5 (supplement 3), reprogramming may only be considered following the completion or cancellation of activities but not for delayed implementation.

Agreed action 4 (medium priority): The office agrees to:

- i. Coordinate with the UN Country Team for completion of the macro and micro-assessments for the new programme cycle.
- ii. Strengthen the planning and implementation of assurance activities (spot checks, programmatic monitoring, scheduled audits and special audits), ensuring that a comprehensive assurance plan is prepared taking into consideration the risk rating of partners, and that the plan is systematically implemented.
- iii. Ensure that the policy on reprogramming is correctly applied.

Target date for completion: September 2013

Responsible staff member: Deputy Representative

Programme management: Conclusion

Based on the audit work performed, OIAI concluded that, subject to implementation of the agreed actions described, the controls and processes over programme management, as defined above, were generally established and functioning during the period under audit.

3 Operations support

In this area the audit reviews the country office's support processes and whether they are in accordance with UNICEF Rules and Regulations and with policies and procedures. The scope of the audit in this area includes the following:

- **Financial management.** This covers budgeting, accounting, bank reconciliations and financial reporting.
- **Procurement and contracting.** This includes the full procurement and supply cycle, including bidding and selection processes, contracting, transport and delivery, warehousing, consultants, contractors and payment.
- **Asset management.** This area covers maintenance, recording and use of property, plant and equipment (PPE). This includes large items such as premises and cars, but also smaller but desirable items such as laptops; and covers identification, security, control, maintenance and disposal.
- **Human-resources management.** This includes recruitment, training and staff entitlements and performance evaluation (but not the actual staffing structure, which is considered under the Governance area).
- **Inventory management.** This includes consumables, including programme supplies, and the way they are warehoused and distributed.
- **Information and communication technology (ICT).** This includes provision of facilities and support, appropriate access and use, security of data and physical equipment, continued availability of systems, and cost-effective delivery of services.

All the areas above were covered in this audit.

Satisfactory key controls

The audit found that controls were functioning well over a number of areas including (but not necessarily limited to) the following:

Cash forecasts were prepared regularly to optimise cash maintained in the bank accounts of the office. Bank reconciliation was conducted monthly, within the prescribed period and following prescribed procedures. Plant, property and equipment (PP&E) was adequately managed during the audit period. The Property Survey Board (PSB) reviewed unserviceable and surplus assets for disposal.

Following approval of the new office structure, there was competitive open recruitment for all vacant posts, using competency-based selection processes.

Accuracy of accounts

During 2012, the office received contribution-in-kind in the form of programme supplies with total value of US\$ 1.7 million. This was debited, correctly, to the Goods-in-Transit Account. However, when the office distributed the supplies to the intended recipients, it did not make the corresponding entry to move the supplies from the Goods-in-Transit account to the Programme Supplies expense account. This was noted by headquarters when closing accounts for 2012, so an adjustment was made at HQ level to reflect the correct status of these accounts in the 2012 financial statements. Thus, in the financial records for the

country office for 2012, programme supplies expense was correctly stated as US\$ 1.7 million while Goods-in-Transit was zero.

In April 2013, HQ reversed the entry made so that the country office could process the transactions correctly in the sub-ledger for Goods-in-Transit account. At the time of audit in June 2013, however, the office had not corrected the accounts, as it was not aware of these discrepancies and had not received any notification from HQ. Thus, as at 17 June 2013, the office's VISION records showed negative US\$ 1.7 million in programme supplies expense for 2013, while the Goods in Transit account had a balance of US\$ 3.4 million – although there were no real goods that were in transit as at 17 June 2013. The office lacked a procedure for regular review of its accounts and identification of any unusual balances.

Agreed action 5 (medium priority): The office agrees to establish procedures and accountabilities for the regular review of its account balances in order to identify and correct unusual balances and to establish the accuracy of its accounts. It will continue to work with the Division of Financial and Administrative Management to review and clear the negative entries to its programme supplies expense account and the incorrect balance of its Goods in Transit account.

Target date for completion: September 2013

Responsible staff member: Operations Manager

Contracts for services

With the shift to VISION in 2012, the country had revised its workflows for procurement. The 2012 total expenses on professional and other services amounted to US\$ 445,202, or eight percent of total expenses for the year. In 2013 (by 17 June 2013), total expenses on professional and other services amounted to US\$ 134,119, or 11 percent of total expenses for the period.

During the period 2012-2013 (as of 17 June 2013), the office issued 37 contracts for individual consultants and contractors amounting to US\$ 240,324 and 22 corporate contracts in the total amount of US\$ 529,246. The following were noted in the review of these contracts:

- Eleven of the 37 contracts for individual consultants and contractors were single-sourced.
- Not all the required information was recorded in VISION. Missing information included gender and nationality of individual consultants and contractors, whether the consultant/contractor was local or national, and whether or not insurance had been arranged for the individual consultants and contractors.
- Final formal output evaluations were not always prepared. Ten contracts for individual consultants and contractors that were marked as closed had no formal evaluation of output. Completed contracts were not systematically closed in VISION, leaving small balances due to exchange-rate fluctuations

According to the office, the gaps noted by audit were mainly due to delay in the receipt of guidance on how to manage contracts for services.

Agreed action 6 (medium priority): The office agrees to strengthen management of contracts for services by:

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- i. Selecting services providers through competitive selection processes.
 - ii. Recording the required information completely and accurately in the relevant fields/folders in VISION.
 - iii. Preparing performance evaluations prior to final payments and using them to update the rosters of service providers.
 - iv. Undertaking regular review and clean-up of contract information in VISION so that it accurately reflects the contract position and is used in managing contracts.

Target date for completion: September 2013

Responsible staff member: Operations Manager

Operations support: Conclusion

Based on the audit work performed, OIAI concluded that, subject to implementation of the agreed actions described, the controls and processes over Operations Support, as defined above, were generally established and functioning during the period under audit.

Annex A: Methodology, and definition of priorities and conclusions

The audit team used a combination of methods, including interviews, document reviews, testing samples of transactions. It also visited UNICEF locations and supported programme activities. The audit compared actual controls, governance and risk management practices found in the office against UNICEF policies, procedures and contractual arrangements.

OIAI is firmly committed to working with auditees and helping them to strengthen their internal controls, governance and risk management practices in the way that is most practical for them. With support from the relevant regional office, the country office reviews and comments upon a draft report before the departure of the audit team. The Representative and their staff then work with the audit team on agreed action plans to address the observations. These plans are presented in the report together with the observations they address. OIAI follows up on these actions, and reports quarterly to management on the extent to which they have been implemented. When appropriate, OIAI may agree an action with, or address a recommendation to, an office other than the auditee's (for example, a regional office or HQ division).

The audit looks for areas where internal controls can be strengthened to reduce exposure to fraud or irregularities. It is not looking for fraud itself. This is consistent with normal practices. However, UNICEF's auditors will consider any suspected fraud or mismanagement reported before or during an audit, and will ensure that the relevant bodies are informed. This may include asking the Investigations section to take action if appropriate.

The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing of the Institute of Internal Auditors. OIAI also followed the reporting standards of International Organization of Supreme Audit Institutions.

Priorities attached to agreed actions

High: Action is considered imperative to ensure that the audited entity is not exposed to high risks. Failure to take action could result in major consequences and issues.

Medium: Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences.

Low: Action is considered desirable and should result in enhanced control or better value for money. Low-priority actions, if any, are agreed with the country-office management but are not included in the final report.

Conclusions

The conclusions presented at the end of each audit area fall into four categories:

[Unqualified (satisfactory) conclusion]

Based on the audit work performed, OIAI concluded at the end of the audit that the control processes over the country office [*or audit area*] were generally established and functioning during the period under audit.

[Qualified conclusion, moderate]

Based on the audit work performed, OIAI concluded at the end of the audit that, subject to implementation of the agreed actions described, the controls and processes over [audit area], as defined above, were generally established and functioning during the period under audit.

[Qualified conclusion, strong]

Based on the audit work performed, OIAI concluded that the controls and processes over [audit area], as defined above, needed improvement to be adequately established and functioning.

[Adverse conclusion]

Based on the audit work performed, OIAI concluded that the controls and processes over [audit area], as defined above, needed **significant** improvement to be adequately established and functioning.

[Note: the wording for a strongly qualified conclusion is the same as for an adverse conclusion but omits the word “significant”.]

The audit team would normally issue an ***unqualified*** conclusion for an office/audit area only where none of the agreed actions have been accorded high priority. The auditor may, in exceptional circumstances, issue an unqualified conclusion despite a high-priority action. This might occur if, for example, a control was weakened during a natural disaster or other emergency, and where the office was aware the issue and was addressing it. Normally, however, where one or more high-priority actions had been agreed, a ***qualified*** conclusion will be issued for the audit area.

An ***adverse*** conclusion would be issued where high priority had been accorded to a significant number of the actions agreed. What constitutes “significant” is for the auditor to judge. It may be that there are a large number of high priorities, but that they are concentrated in a particular type of activity, and that controls over other activities in the audit area were generally satisfactory. In that case, the auditor may feel that an adverse conclusion is not justified.