**Schedule**

| **Milestone** | **Planned date** | **Actual date** | **Justification** |
| --- | --- | --- | --- |
| Notification letter | 14 February 2022 | 14 February 2022 | N/A |
| End of planning | 4 March 2022 | 6 April 2022 | N/A |
| End of fieldwork | 15 April 2022 | 31 May 2022 | N/A |
| Exit meeting | 15 April 2022 | 10 May 2022 | N/A |
| Draft report | 22 April 2022 | 9 June 2022 | N/A |
| Final report | 13 May 2022 | 11 July 2022 |  |

**Time**

| **Activity/**  **Persons-days** | **Planning** | | **Fieldwork** | | **Draft Report** | | **Finalization** | | **Total** | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Planned** | **Actual** | **Planned** | **Actual** | **Planned** | **Actual** | **Planned** | **Actual** | **Planned** | **Actual** |
| Head of Audit | 1 | 1 | 0 | 0 | 1 | 2 | 1 | 0 | 3 | 3 |
| Principal Auditor | 15 | 11 | 10 | 25 | 10 | 9 | 1 | 3 | 36 | 47 |
| Associate Auditor 1 | 5 | 6 | 20 | 34 | 0 | 3 | 1 | 5 | 26 | 49 |
| Associate Auditor 2 | 5 |  | 10 |  | 0 |  | 0 |  | 15 |  |
| Total | 26 | 18 | 40 | 59 | 11 | 14 | 3 | 8 | 80 | 99 |

Explanation for variances:

More time was spent in testing the controls over the vendor creation process due to many discrepancies between the bank account details and following up on potential irregularities raised by the Office regarding the booking of hotels to organize workshops on Education for Sustainable Development in ESD.

Additionally, after the final draft report was shared, the team spend more than one full day on revising the graphs in the report to address the Office’s request to incorporate additional funding received from Headquarters budget codes that were spent via Fund Reservations.

The data did not change the graphs in a visible manner but effort was made to take into account the Office’s concerns.