Low risk issues (not included in this report) have been discussed directly with management and actions have been initiated to address them.

Helge S. Osttveiten
Director
Office of Audit and Investigations
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OAI response:

OAI acknowledges the actions taken by management; these will be reviewed at a later stage as part of the follow-up process of OAI.

B. Operations

1. General administration
### Recommendation:

The requirement of the Programme and Operations Manual, daily Subsistence, including strengthening control measures rolled out in March 2017.

### OAI response:

OAI acknowledges the actions taken by management; these will be reviewed at a later stage as part of the standard desk follow-up.