



INTERNAL AUDIT DIVISION

AUDIT REPORT

The United Nations Integrated Office
in Burundi (BINUB)

Internal controls were generally in place and
operating effectively, but controls in certain
areas need to be strengthened

10 March 2011
Assignment No. AP2010/600/04

United Nations  Nations Unies

INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

OFFICE OF INTERNAL OVERSIGHT SERVICES · BUREAU DES SERVICES DE CONTRÔLE INTERNE
INTERNAL AUDIT DIVISION · DIVISION DE L'AUDIT INTERNE

TO: Mr. B. Lynn Pascoe, Under-Secretary-General
A: Department of Political Affairs

DATE: 10 March 2011

REFERENCE: IAD: 11- **00279**

FROM: Fatoumata Ndiaye, Director
DE: Internal Audit Division, OIOS



SUBJECT: **Assignment No. AP2010/600/04 – Audit of the United Nations Integrated Office in Burundi (BINUB)**
OBJET: **Burundi (BINUB)**

1. I am pleased to present the report on the above-mentioned audit.
2. Based on your comments, we are pleased to inform you that we will close recommendations 1, 2, 6, 7, 9, 10 and 13 in the OIOS recommendations database as indicated in Annex 1. In order for us to close the remaining recommendations, we request that you provide us with the additional information as discussed in the text of the report and also summarized in Annex 1.
3. Please note that OIOS will report on the progress made to implement its recommendations, particularly those designated as high risk (i.e., recommendations 1 and 4), in its annual report to the General Assembly and semi-annual report to the Secretary-General.

cc: Ms. Susana Malcorra, Under-Secretary-General DFS
Ms. Karin Landgren, Special Representative for Burundi, Head of the United Nations Office in Burundi
Mr. Vasyly Sydorenko, OIC, Chief of Mission Support, BINUB
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors
Ms. Susanne Frueh, Executive Secretary, Joint Inspection Unit
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INTERNAL AUDIT DIVISION

FUNCTION

“The Office shall, in accordance with the relevant provisions of the Financial Regulations and Rules of the United Nations examine, review and appraise the use of financial resources of the United Nations in order to guarantee the implementation of programmes and legislative mandates, ascertain compliance of programme managers with the financial and administrative regulations and rules, as well as with the approved recommendations of external oversight bodies, undertake management audits, reviews and surveys to improve the structure of the Organization and its responsiveness to the requirements of programmes and legislative mandates, and monitor the effectiveness of the systems of internal control of the Organization” (General Assembly Resolution 48/218 B).

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EXECUTIVE SUMMARY

Audit of the United Nations Integrated Office in Burundi (BINUB)

The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Integrated Office in Burundi (BINUB). The overall objective of the audit was to assess the adequacy and effectiveness of internal controls over BINUB's substantive, administrative and logistics support operations. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

In general, internal controls were in place and operating as intended. However, controls in certain areas needed to be strengthened, as follows:

- At the time of the audit, the downsizing plan, which considers the operational requirements to support the transition of BINUB to a new mission, was not developed.
- BINUB did not have an exit strategy, which is a strategic planning tool for facilitating the drawdown process.
- The safety and security measures taken did not meet the Minimum Operating Security Standards and the Minimum Operating Residential Security Standards, thereby exposing Mission staff to increased security risk. Also, the warden system was not effective, and the evacuation plan had not been tested since 2008.
- There were a number of long outstanding vacancies in key managerial positions which adversely affected the Mission's ability to perform critical functions in a timely manner.
- The Mission had not completed its asset disposal plan. Delays in the disposal of the assets may increase the costs associated with the downsizing and transition process.

OIOS made 13 recommendations to address the issues raised in the audit and to contribute to strengthening internal controls. BINUB is taking action to implement the recommendations.

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I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Integrated Office in Burundi (BINUB). The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.
2. BINUB was created to implement Security Council resolution 1719 of 25 October 2006 to assist the Government in its efforts towards peace and stability, through coherent and coordinated response of the United Nations system in Burundi. In the beginning of 2010, the Government of Burundi requested the United Nations to considerably reduce its footprint in the country and subsequently, in December 2010, the Security Council requested the Secretary-General to establish the United Nations Office in Burundi (BNUB), as a significantly scaled-down United Nations presence, effective 1 January 2011.
3. The budget for the financial year 2010 was \$43,833,300, representing a \$5,933,300 increase from 2009. BINUB had an authorized staffing strength of 144 international civilian staff, 255 local staff, 7 military observers, 14 United Nations Police, and 51 United Nations Volunteers. The new mission BNUB will be significantly reduced with a maximum staffing strength of 130.
4. Comments made by the Department of Political Affairs (DPA) and BINUB are shown in *italics*.

II. AUDIT OBJECTIVES

5. The main objectives of the audit were to assess the adequacy and effectiveness of internal controls over: (a) the administration and management activities of BINUB; and (b) planning for the downsizing of BINUB.

III. AUDIT SCOPE AND METHODOLOGY

6. The audit was conducted at the request of BINUB and covered its operations for the period from 1 June 2009 to 31 October 2010. OIOS focused on all substantive, administrative and logistic support areas, as well as its downsizing and transition planning.
7. The audit methodology included interviews and discussions with BINUB staff and staff at Headquarters from DPA and the Department of Field Support (DFS). OIOS reviewed records, supporting documents, BINUB's reporting requirements to DPA and DFS management and other relevant information for the period. OIOS also visited the Mission's Regional Office in Gitega.

IV. AUDIT RESULTS

A. Governance and strategic planning

Downsizing and transition planning

8. To efficiently carry out the downsizing and subsequent transition of the Mission to BNUB, there should have been a plan prepared of the processes to follow, action to be taken and timelines for completion.

9. At the time of the audit, a downsizing plan had not been developed to consider the operational requirements to support the transition of BINUB to BNUB, even though a change of mandate and significant downsizing of the mission was expected. The guidance provided in the DPKO Liquidation Manual, applicable to all missions that significantly change their mandate, requires a mission to have a contingency Liquidation Plan once the sustainment phase of a mission is reached.

10. The Mission's Management confirmed that a Liquidation Master Plan had not been formally developed and submitted to Headquarters for approval. According to BINUB, this was due to delays in the assessment exercises conducted by DPA and DFS. Moreover, a dedicated team had not been formally established by Management to ensure that a downsizing/transitional plan was clearly defined and implemented in a timely manner.

Recommendation 1

(1) BINUB should establish a task force for developing a downsizing/transitional plan to ensure that the process is properly planned and necessary action is taken to implement it in a timely manner.

11. *BINUB accepted recommendation 1 and stated a memorandum was issued on 29 November 2010 announcing that a Transition Task Force had been created, and its composition and Terms of Reference signed by the Executive Representative of the Secretary-General.* Based on the action taken, recommendation 1 has been closed.

Reporting lines in the proposed structure of the new mission

12. Clarity of roles and responsibilities and reporting lines are essential for proper design of an organizational structure, and to ensure that effective internal controls are designed and implemented.

13. The initially proposed preliminary structure developed by the Technical Design Mission of DFS recommended that all administrative functions (human resources, finance/budget, and procurement) report directly to the Chief of Technical Services who in turn reports to the Chief of Mission Support (CMS).

In OIOS' view, the heads of administrative support units need to have a direct reporting line to the CMS to ensure proper supervision.

14. BINUB's staffing includes a Regional Administrative Officer who provides administrative and logistical support to the regional offices. The staff member reports to the CMS and is based in the Gitega Regional Office. This post has not been included in the proposed structure for the new Mission despite the fact that the human rights staff in the regional offices do not have experience in administrative matters. In OIOS' view, a post for an administrative staff member to oversee and supervise the administrative functions in the three regional offices (Gitega, Makamba and Ngozi) needs to be considered.

Recommendation 2

(2) BINUB, in coordination with DPA and DFS, should ensure that the structure for administrative and logistics operations of the new mission provides for proper reporting and supervisory functions.

15. *BINUB accepted recommendation 2 and stated that DFS confirmed that the reporting lines had been clarified since the preliminary structure was reviewed by OIOS. The heads of the administrative support units report directly to the CMS. Additionally, the staffing table of the Mission now includes an Administrative Assistant at the FS-5 level to coordinate the support to the regional offices.* Based on the action taken, recommendation 2 has been closed.

Exit strategy

16. BINUB did not formulate an exit strategy as a strategic planning tool, which is vital to preparing the Mission's downsizing/transition plan and facilitating the drawdown process. The exit strategy should consider the identification of activities derived from the Mission's mandate that cannot be completed, activities that should continue after the liquidation process, and risks and impediments to the efficient disposal of assets. The strategy should include possible actions and controls to mitigate the identified risks.

17. According to BINUB, the exit strategy envisaged by the Mission was to be developed based on the outcome of the July 2010 elections held in Burundi. Moreover, BINUB did not implement OIOS' recommendation from the previous audit conducted in June 2009 (AP2009/648/01) requesting the formulation of an exit strategy.

Recommendation 3

(3) DPA should ensure that a formal exit strategy is developed for the United Nations Office in Burundi that is replacing the United Nations Integrated Office in Burundi.

18. *DPA accepted recommendation 3 and stated that DPA and BNUB have been charged with developing an exit strategy through Security Council*

Resolution 1959, which requests the Mission to develop a set of benchmarks for the future evolution of BNUB into a United Nations Country Team (UNCT) presence. The Mission expects that the benchmarks will establish a clear roadmap for the exit of BNUB and the handover of all its substantive responsibilities to the UNCT. The Mission is working on a draft set of benchmarks and will consult all stakeholders before they are finalized and presented to the Security Council in its November 2011 report. Recommendation 3 remains open pending receipt of a copy of the exit strategy developed by DPA and BNUB.

B. Safety and security

Compliance with Minimum Operating Security Standards (MOSS) and Minimum Operating Residential Security Standards (MORSS)

19. BINUB needed to enhance its security measures to ensure adequate safety and security of Mission personnel, as follows:

- There was no up-to-date information on the Mission's level of MOSS compliance. OIOS was informed that the last assessment was completed in 2005, but the Security Section was unable to find the relevant report. An assessment conducted in October 2010 by the Department of Safety and Security (DSS) rated BINUB as "compliant with limitations" at 72 per cent with BINUB's Security Cell and the BINUB Ngozi Office having a deficient level of compliance.
- Only 14 of the 20 sampled MORSS assessment reports could be located. Ten residences were not in compliance with MORSS, which require, among others, the installation of alarm systems and hiring security guards from approved companies. Also, the Mission did not conduct follow-up inspections to ensure that security enhancements were completed.
- The warden system was not effective; six out of ten staff sampled by OIOS could not name their wardens. Moreover, the awareness of staff on security procedures was low, as six out of ten staff could not recall the security evacuation procedures.
- The percentage of international and national staff that had completed the mandatory training "Advanced Security in the Field" was 22 per cent and 30 per cent, respectively. There is a high risk that staff are not fully aware of the security risks they may be facing in the field.

Recommendation 4

(4) BINUB should enhance its security measures to ensure that: (a) it is Minimum Operating Security Standards compliant; (b) staff members are residing in premises that comply with the Minimum Operating Residential Security Standards; (c) all staff complete the mandatory security training; and (d) an effective warden system is in place.

20. *BINUB accepted recommendation 4 and stated that MOSS compliance is an objective that the Mission is working to achieve. However, full compliance is largely hindered by resource constraints. The Mission is re-visiting its database to facilitate the follow-up on the initial inspections that were done. The Mission will put in place appropriate procedures to ensure that all staff complete the mandatory security training. The warden system is being revamped to be transferred to an Agency based system.* Recommendation 4 remains open pending receipt of evidence on the Mission's compliance with MOSS and MORSS as well as the implementation of an effective warden system and the completion of mandatory security training by all staff.

Test of evacuation plan and rehearsal

21. Every mission has the responsibility of establishing an evacuation plan. The plan should be tested annually to familiarize staff with the necessary procedures to follow during an emergency. In addition, the evacuation plan should be updated based on lessons learned.

22. No evacuation drill was performed since 2008 even though Burundi is in security phase III, and security risks were expected to increase during and after the election in June 2010. BINUB stated that the evacuation drill might cause concern within the local population and create rumours that the United Nations was withdrawing from the country. However, BINUB plans to conduct a drill in the beginning of 2011.

23. Failure to perform a rehearsal of the evacuation procedure can put staff at risk as they are unaware of the procedures to follow in case of an evacuation.

Recommendation 5

(5) BINUB should discuss security and evacuation drills with the Department of Safety and Security to determine whether limited exercises can take place with adequate advance warning to the local population and authorities.

24. *BINUB accepted recommendation 5 and advised that evacuation/assembly/relocation exercises by zone were in development and would be executed on a bi-annual basis.* Recommendation 5 remains open pending the completion of security and evacuation exercises.

C. Human resources management

Long outstanding vacancies

25. BINUB had a vacancy rate of 31 per cent for international posts, of which 11 were key managerial positions including the Chief Supply Officer (since March 2008), Chief Procurement Officer (since September 2009), Chief Information Management Officer (since January 2009), Chief Engineer (since September 2009), Senior Political Affairs Officer (since February 2010), and Senior Human Rights Officer (since July 2010). According to BINUB, the

vacancies were mainly due to an increased number of staff leaving the mission because of the planned downsizing.

26. There is a risk that long outstanding vacancies in key managerial posts in both administrative and substantive areas could negatively impact the mission's ability to fulfill its mandate and manage the downsizing during the transition period.

Recommendation 6

(6) BINUB, in cooperation with DFS, should take necessary action to fill key management positions as well as positions in its substantive areas of operation to ensure that the downsizing of the Mission is properly managed.

27. *BINUB accepted recommendation 6 and commented that BINUB's mandate expired effective 31 December 2010. Consequently, some of the posts specifically mentioned in the audit report were abolished in the new Mission structure. In conformity with downsizing policy, a liquidation coordinator was appointed to handle the liquidation.* Based on the information provided and the action taken, recommendation 6 has been closed.

Reduction of staffing resources

28. BINUB's Personnel Section had prepared a transition plan based on the request of the Senior Administrative Officer with a deadline of 30 September 2010. The personnel transition plan took into account the staffing needs and tasks of BINUB's Personnel Section up to 31 December 2010 and considered the staffing requirements for the new mission based on the assumption that BNUB will comprise of 80 to 100 staff members.

29. BINUB was required to prepare a comparative review of all personnel and categorize them into key staff, critical staff, staff to be placed on the roster for positions in other missions and staff to be separated. This review should have been completed no later than six months before the anticipated end of the Mission's mandate. At the time of the audit, the plan had not been completed even though the mandate was to end on 31 December 2010. It is important that this comparative review is conducted to ensure that: (a) staff whose posts will be discontinued are given adequate notice to find alternative employment and/or reassignment; and (b) a list of staff is forwarded to the Field Personnel Division (FPD) to enable the inclusion on the roster of candidates considered for positions in other missions.

Recommendation 7

(7) BINUB should finalize the comparative review of all personnel and forward the review results to the Field Personnel Division of DFS to facilitate the process of separation or placement of staff in other missions.

30. *BINUB accepted recommendation 7 stating that the Mission is currently in a transitional phase from BINUB to BNUB. A list of staff separating at the end of February and March 2011 with their qualifications and experience information has been finalized and provided to FPD. For international staff, the list of staff requiring placement has already been forwarded to some missions with vacancies in similar functions as those performed by the separating BINUB staff. Every effort is being made to provisionally reassign internationally-recruited staff members with a satisfactory performance during their service with BINUB. Based on the action taken, recommendation 7 has been closed.*

Staff performance appraisal system (e-PAS) monitoring

31. According to BINUB's Personnel Section, e-PAS of staff members will be used as the basis for the comparative review conducted in regard to the Mission's drawdown process. Therefore, it is imperative that the staff e-PAS is in full compliance with established rules. The International Civil Service Commission's performance management principles require that each staff member has a first and second reporting officer designated to him at the beginning of the cycle. This shall guarantee the appropriate checks and balances and ensure a meaningful and fair evaluation process.

32. OIOS reviewed a total of 20 e-PAS reports for the period 1 April 2009 to 31 March 2010 and noted that four e-PAS reports showed the same first and second reporting officer. Therefore, these were not in compliance with the PAS policy. Also, there were delays in the formalization of completed e-PAS in four of the 20 sampled.

Recommendation 8

(8) BINUB should ensure that all e-PAS are finalized in full compliance with the established policy, especially with the requirement of designating two reporting officers for checks and balances and fairness of the evaluation process.

33. *BINUB accepted recommendation 8 and stated that the Mission has reminded all supervisors and staff members to fulfill their e-PAS requirements in compliance with the established procedures, particularly designating two reporting officers. Recommendation 8 remains open pending confirmation by the Mission that performance appraisals had been completed for the e-PAS reporting cycle ending 31 March 2011.*

D. Financial management

Salary advances

34. Salary advances should be given on an exceptional basis. There were six salary advances issued to BINUB staff between 1 July and 31 October 2010 totaling \$9,485.91. The Mission did not adequately justify the reasons for paying the advances. One advance of \$6,000 was paid to a staff member; however, the amount was not fully cleared in the subsequent payroll period as required by

United Nations Staff Rule 3.15. This was caused by the lack of oversight over payroll advances.

35. There is a need to improve controls to ensure all advances are properly justified and recovered in compliance with the rules.

Accounts receivable and payable

36. A review of accounts receivable and payable showed long outstanding balances. As of October 2010, the balance of accounts receivable totaled \$173,887, of which \$12,910 or seven per cent were outstanding for over a year. Since June 2007, an amount of \$9,003 has been outstanding. Also, there was no evidence of periodic follow-up by BINUB on long outstanding receivables.

37. Accounts payable showed a balance of \$92,978 of which \$46,540 or 50 per cent had been outstanding for over a year. Of this amount, \$33,120 was due to the United Nations Population Fund (UNFPA) for the Mission Subsistence Allowance of a re-assigned staff to BINUB since 2006. According to BINUB, UNFPA did not give instructions as what to do with this amount. Therefore, the amount remained unpaid in BINUB's accounts. BINUB has the responsibility to return the funds to UNFPA.

38. As the Mission was in the process of downsizing, there is a need to be proactive in the recovery of amounts due to BINUB, and in settling payables with vendors and third parties.

Recommendation 9

(9) BINUB should ensure that all outstanding payables and receivables, including salary advances, are cleared during the downsizing/transition process and, if needed, seek assistance from DFS.

39. *BINUB accepted recommendation 9 and confirmed that salary advances were all recovered as scheduled. None was outstanding as of 1 January 2011. Furthermore, all long outstanding receivables have since been collected except \$504.32 for insurance claims, which is being pursued actively. All payables that were due have been paid, and the ones relating to payees that could not be reached were written off after consulting with Headquarters. Based on the action taken, recommendation 9 has been closed.*

E. Procurement and contract management

Delegation of authority

40. OIOS reviewed procurement and contract management activities during the audit period and noted that internal controls over these processes were generally in place and operating effectively. OIOS noted two exceptions, of the 15 contracts sampled out of 55 contracts entered into by the office. The aggregated Not-to-Exceed amount (NTE) of the 15 contracts was \$7,147,000 or

80 per cent of BINUB's total contracts value. In three cases, contracts were signed by the previous Procurement Officer acting as the Officer-in-Charge for amounts above the delegated authority of \$75,000. There were ten amendments to the sampled contracts whose value exceeded the delegated authority.

Performance bonds

41. Six contracts with a total value of \$4.9 million out of the 15 contracts reviewed required performance bonds. Performance bonds were not received from vendors in four out of the six cases. Therefore, the interests of the United Nations were not adequately safeguarded.

Recommendation 10

(10) BINUB should ensure that: (a) the delegated procurement authority granted to designated staff is not exceeded; and (b) vendors provide the required performance bonds.

42. *BINUB accepted recommendation 10 and stated that the CMS has signed all the relevant procurement documents relating to the contracts that are above the Chief Procurement Officer's authority. The Mission has implemented the recommendation on performance bonds. During the audit, four contracts were found lacking performance bonds. In two cases, performance bonds had lapsed; new ones for 2011 have been now requested and received. For the third, the bond is open-ended and valid till three months after the contract expiry when the Mission terminates the contract. For the fourth case, there was no provision in the contract for a bond. Based on the action taken, recommendation 10 has been closed.*

F. Asset management

Asset disposal plan

43. The Mission has the responsibility to ensure that a preliminary asset disposal plan for all United Nations-owned property is developed during the downsizing/transition planning process.

44. BINUB did not develop the preliminary asset disposal plan in a timely manner. At the time of the audit, the preparation of the disposal plan for all types of assets was not completed. The Mission developed a draft asset disposal plan for communication and information technology equipment. There was a need for BINUB to finalize its disposal plan and submit it to DFS for approval. Delays in the disposal of the assets may hinder the proper completion of the transition process and result in unnecessary costs.

Recommendation 11

(11) BINUB should finalize the preliminary asset disposal plan for all United Nations-owned assets and submit it to DFS for review and approval.

45. *BINUB accepted recommendation 11 and stated that the Mission was finalizing the preliminary asset disposal plan as a main task for the liquidation. Recommendation 11 remains open pending the finalization of the preliminary asset disposal plan and its approval by DFS.*

Obsolete inventory items

46. There were a significant number of assets that could be classified as obsolete. For example, the obsolescence report generated from the Galileo inventory system showed a total of 2,675 assets with an acquisition cost and depreciated value of \$6.4 million and \$1.8 million, respectively. Obsolete assets included communication equipment, engineering, supplies and transport equipment. The Mission needs to review these assets to determine whether they can be used or should be disposed of. Once the review has been completed, the items proposed for disposal should be presented to the Local Property Survey Board (LPSB) for review and recommended action.

Recommendation 12

(12) BINUB should review all assets categorized in Galileo as obsolete to determine whether they need to be disposed of. Assets that are no longer serviceable due to their poor condition should be disposed of in accordance with the provision of the delegation of authority for property management.

47. *BINUB accepted recommendation 12 commenting that the recommendation is a mandatory requirement for missions in liquidation. DFS has provided the appropriate guidance to the Mission and the categorization of assets is in progress. The Mission advised that assets not required by other field missions will be either sold to the UNCT or disposed of commercially. Recommendation 12 remains open pending the finalization of the categorization of assets, including those to be disposed of.*

Controls over the management of assets in regional offices

48. OIOS visited to the Regional Office in Gitega and noted that the Office did not maintain a list of assets in its custody. Therefore, OIOS was unable to: (i) verify the existence and completeness of all assets maintained by this office; and (ii) reconcile the office inventory records to the Property Control and Inventory Unit (PCIU) records generated from Galileo.

49. Guidance was not provided by the Mission's Headquarters to the regional offices to ensure maintenance of asset records. Moreover, the

Administrative Regional Officer had no access to Galileo to monitor the status and movement of assets under his custody, and was not aware of control procedures concerning the management of assets.

50. The Gitega Regional Office disposed six sewage tanks valued \$16,000 without review and recommendation by the LPSB and further approval process. A request for writing off the tanks was sent by the Gitega Regional Office on 8 October 2010 after disposing of the sewage tanks.

51. Six other assets with a total value of \$12,079 were not located during the last annual physical count performed by PCIU in Gitega and Makamba regional offices. PCIU referred the cases of missing equipment to the BINUB Management. However, no action was taken. There is a need to strengthen controls over asset management in regional offices to ensure that they are properly safeguarded against theft and misuse.

Recommendation 13

(13) BINUB should improve property controls to ensure that: (a) regional offices maintain proper records of assets in their custody; and (b) disposal and write-off procedures are properly communicated and understood by regional offices.

52. *BINUB accepted recommendation 13 and stated that the Mission has introduced a standard practice for recording and tracking the location of assets in the regions by ensuring that the staff who use the assets, sign and account for them. Furthermore, PCIU trained the staff members responsible for asset tracking in the regions and they are working together in locating assets, enforcing inventory control measures, write-off, and disposal procedures. Based on the action taken, recommendation 13 has been closed.*

V. ACKNOWLEDGEMENT

53. We wish to express our appreciation to the Management and staff of BINUB, DPA and DFS for the assistance and cooperation extended to the auditors during this assignment.

STATUS OF AUDIT RECOMMENDATIONS

Recom. no.	Recommendation	Risk category	Risk rating	C/O ¹	Actions needed to close recommendation	Implementation date ²
1	BINUB should establish a task force for developing a downsizing/transitional plan to ensure that the process is properly planned and necessary action is taken to implement it in a timely manner.	Strategy	High	C	Action completed.	Not indicated
2	BINUB, in coordination with DPA and DFS, should ensure that the structure for administrative and logistics operations of the new mission provides for proper reporting and supervisory functions	Governance	Medium	C	Action completed.	Not indicated
3	DPA should ensure that a formal exit strategy is developed for the United Nations Office in Burundi that is replacing the United Nations Integrated Office in Burundi.	Strategy	Medium	O	Receipt of a copy of the exit strategy developed by DPA and BNUB.	1 November 2011
4	BINUB should enhance its security measures to ensure that: (a) it is Minimum Operating Security Standards compliant; (b) staff members are residing in premises that comply with Minimum Operating Residential Security Standards; (c) all staff complete the mandatory security training; and (d) an effective warden system is in place.	Compliance	High	O	Receipt of evidence noting the Mission's compliance with MOSS and MORSS as well as the implementation of an effective warden system and the completion of mandatory security training by all staff.	1 March 2011 & 1 July 2011
5	BINUB should discuss security and evacuation drills with the Department of Safety and Security to determine whether limited exercises can take place with adequate advance warning to the local population and authorities.	Operational	Medium	O	Completion of security and evacuation exercises.	1 April 2011
6	BINUB, in cooperation with DFS, should	Human	Medium	C	Action completed.	1 April 2011

Recom. no.	Recommendation	Risk category	Risk rating	C/O ¹	Actions needed to close recommendation	Implementation date ²
	take necessary action to fill key management positions as well as positions in its substantive areas of operation to ensure that the downsizing of the Mission is properly managed	Resources				
7	BINUB should finalize the comparative review of all personnel and forward the review results to the Field Personnel Division of DFS to facilitate the process of separation or placement of staff in other missions.	Human Resources	Medium	C	Action completed.	1 April 2011
8	BINUB should ensure that all e-PAS are finalized in full compliance with the established policy, especially with the requirement of designating two reporting officers for checks and balances and fairness of the evaluation process.	Human Resources	Medium	O	Confirmation by the Mission that performance appraisals had been completed for the e-PAS reporting cycle ending 31 March 2011.	31 March 2011
9	BINUB should ensure that all outstanding payables and receivables, including salary advances, are cleared during the downsizing/transition process and, if needed, seek assistance from DFS.	Financial	Medium	C	Action completed.	Not indicated
10	BINUB should ensure that: (a) the delegated procurement authority granted to designated staff is not exceeded; and (b) vendors provide the required performance bonds.	Operational	Medium	C	Action completed.	Not indicated
11	BINUB should finalize the preliminary asset disposal plan for all United Nations-owned assets and submit it to DFS for review and approval	Operational	Medium	O	Finalization of the preliminary assets disposal plan and its approval by DFS.	28 February 2011
12	BINUB should review all assets categorized in Galileo as obsolete to determine whether they need to be disposed of. Assets that are no longer serviceable due to their poor condition should be disposed of in accordance with	Operational	Medium	O	Finalization of the categorization of assets, including those to be disposed of.	30 June 2011

Recom. no.	Recommendation	Risk category	Risk rating	C/O¹	Actions needed to close recommendation	Implementation date²
	the provision of the delegation of authority for property management.					
13	BINUB should improve property controls to ensure that: (a) regional offices maintain proper records of assets in their custody; and (b) disposal and write-off procedures are properly communicated and understood by regional offices	Operational	Medium	C	Action completed.	Not indicated

1. C = closed, O = open

2. Date provided by BINUB in response to recommendations.

