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Office of the Special Representative of the Secretary-General and Co-ordinator of United Nations Operations in Liberia

CONFIDENTIAL

To: Ms. Eleanor T. Burns
Chief, Peacekeeping Audit Services
Internal Audit Division, OIOS

Date: 16 May 2012

From: Moustapha Soumaré
Officer-in-Charge
United Nations Mission in Liberia

Subject: **Audit of Quick Impact Projects in UNMIL**

1. Reference is made to your Audit Observation Memorandum reference no. AP2011/626/12 dated 03 May 2012 on the above subject.

2. Following a review of the report, UNMIL accepts all six recommendations. The mission has commenced implementation of some them. As requested, an action plan with target dates and individuals responsible for implementation is outlined in the attached table.

3. We would like to avail of this opportunity to express our appreciation to the Team of Internal Auditors for their observations and recommendations.

copy to:
Mr. Francis Kai-Kai, Chief Civil Affairs section, UNMIL
Mr. Nahataba Koliab, Team Leader, RRR/QIPs Unit, UNMIL
Mr. Ahmed A. Diallo, QIPs Programme Assistant, UNMIL
Mr. Mark Weston, Audit Focal Point, UNMIL
Ms. Amy Wong, Programme Officer, Internal Audit Division, OIOS

AUDIT RECOMMENDATIONS

Audit of Quick Impact Projects in UNMIL

Rec. no.	Recommendation	Critical[1]/ important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNMIL should regularly review its priorities for the implementation of Quick Impact Projects (QIPs), and ensure that priorities are communicated by the Senior Management Team to the QIPs Project Review Committee.	Important	YES	SRSG	Implemented	UNMIL concurs that priorities be reviewed regularly and consequently the Mission Leadership Team meeting on 2/04/2012 adopted to maintain the focus of the QIPs priority to support the rule of law sector, particularly the establishment of institutions in remote but accessible areas. In addition funding shall also be availed to implement community projects, like capacity building for vulnerable population, health, education, etc. The Mission on 25/04/2012 subsequently communicated these priorities to the QIPs Project Review Committee (PRC) taking into consideration the current phase of the mission.
2	UNMIL should ensure that the Quick Impact Project Team improves the project proposal review process to ensure the validity of projects prior to presentation to the Project Review Committee.	Important	YES	Chief of Civil Affairs	Implemented	This recommendation has been followed up. It is now procedural for the QIPs Team to carefully review the validity of each project in conjunction with the Field Office, Government

[1] Critical recommendations address significant and/or pervasive deficiency or weakness in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

2 Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

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						Ministries and Agencies and the local authorities, prior to presentation to the Project Review Committee. The process is regularly reviewed, and a number of tools have been introduced including Data Collection Form, Risk Assessment, and Initial Site Visit Form, as integral elements of project documentations, and have been rolled out in the implementation process. The Quick Impact Project team nonetheless ensures that the validity of each project is vetted prior to approval. Compliance to the completion of the pertinent forms is now mandatory for every proposal. The new procedures are well reflected in the SOPs.
3	UNMIL should define pre-established criteria for project selection and develop Mission-specific terms of reference for the Project Review Committee to clarify its roles and responsibilities, frequency of meetings and membership.	Important	YES	Chair of Project Review Committee	30 June 2012	UNMIL has already established criteria to vet and select priority projects in line with the Mission's priority to support the rule of law which is coordinated by the Office of the DSRSG-RoL. The UNPOL Commissioner and the Senior Policy Advisor to the DSRSG-RoL, who are members of the Project Review Committee, ensure that all projects presented to the Projects Review Committee meet established criteria. However, this process will be instituted for other projects. UNMIL has initiated steps to develop the Terms of Reference for the Project Review Committee. The draft will soon be ready for review by the Project Review Committee. The

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						membership of the Committee has been adopted under the memorandum from the SRSG, and the composition is likewise reflected in the SOPs. The frequency of meetings will be bi-monthly (guided by the availability of sufficient and eligible proposals for consideration)
4	UNMIL should ensure that Quick Impact Projects are monitored regularly. A monitoring and reporting schedule should be agreed upon with the implementing partner prior to the disbursement of the first payment. Also, site visits should be conducted, at least once, to ensure that problems encountered are quickly identified and remedial action is taken.	Important	YES	Chief of Civil Affairs	30/06/2012	UNMIL will continue to ensure that all funded projects are regularly monitored by the sponsoring Mission Component. A project monitoring schedule will be agreed upon with the Implementing Partner prior to the disbursement of first payment. A monitoring report template has been developed and disseminated to relevant sections/field offices and subsequent monitoring reports reflecting progress and any delays in the implementation are filed in the respective project files. The Monitoring report format will be reviewed to reflect explicit milestones with definite timelines. Site visits will also be regularized to streamline monitoring to anticipate implementation problems and institute remedial actions.
5	UNMIL should ensure that implementing partners comply with the terms of the Memorandum of Understanding relating to progress reporting.	Important	YES	Chief of Civil Affairs	30/06/2012	UNMIL will enjoin the Implementing Partners to comply with their contractual obligations relating to progress, including meeting project deadlines and accountability. The Mission will reiterate the importance of reporting as provided for by the MoU at the QIPs workshop to be held

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						on 14/06/2012 with implementing agencies. This will be constantly communicated at all subsequent meetings and workshops. Additionally, the Project Database – currently being installed - will facilitate the monitoring compliance of implementing partners by the QIPs Team.
6	UNMIL should ensure that Project Closure and Evaluation Forms are completed, and the required procedures including conducting a site visit, providing an overall assessment of work completed and validating the expenditures incurred, complied with.	Important	YES	Chief of Civil Affairs	30/06/2012	UNMIL reviewed the Project Closure and Evaluation forms and circularized them to all relevant sections and Field Offices by 30 March 2012, for the evaluation of all funded projects from the 2010-2011 budget, particularly demanding site visits to assess works completed to enable the validation of expenditures. Signed final evidence of expenditures are submitted by the implementing partner and initially reviewed for compliance by the QIP Management Team, and thereafter by the UNMIL Finance Section for final review and processing.