



INTERNAL AUDIT DIVISION

AUDIT REPORT 2013/017

Audit of support services in the International Criminal Tribunal for Rwanda (ICTR)

Overall results relating to the effective management of support services in ICTR were unsatisfactory. Implementation of five important/critical recommendations is in progress, while management has satisfactorily implemented another five recommendations.

FINAL OVERALL RATING: UNSATISFACTORY

14 March 2013

Assignment No. AA2012/260/01

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AUDIT REPORT

Audit of support services in ICTR

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of support services in International Criminal Tribunal for Rwanda (ICTR).
2. In accordance with its mandate, OIOS provides assurance and advice on the adequacy and effectiveness of the United Nations internal control system, the primary objectives of which are to ensure (a) efficient and effective operations; (b) accurate financial and operational reporting; (c) safeguarding of assets; and (d) compliance with mandates, regulations, and rules.
3. ICTR was established pursuant to Security Council (SC) resolution 955 (1994) to prosecute persons responsible for genocide and other serious violations of international humanitarian law committed in Rwanda and neighbouring states. SC resolution 1966 (2010) extended the mandate of ICTR to no later than 31 December 2014.
4. The Division of Administrative Support Services (DASS) supported the three organs (i.e. Chambers, the Office of the Prosecutor, and Registry) of ICTR by providing the necessary administrative and support services. The General Services and Support Section (GSSS) under DASS, provided support services, including: Supplies, Receiving and Inspection, Property Control and Inventory, Property Disposal, Local Property Survey Board, Claims, Building Management Services, Shipping, Travel and Transport.
5. GSSS had an authorized staffing strength of 67 including one Section Chief at P-5 level and four other professional-level staff. The Section had a budget of \$13 million for the calendar year 2011 and managed assets worth around \$19 million as at 31 December 2011.
6. Comments provided by ICTR are incorporated in *italics*.

II. OBJECTIVE AND SCOPE

7. The audit was conducted to assess the adequacy and effectiveness of ICTR governance, risk management and control processes in providing reasonable assurance regarding the **effective management of support services**.
8. OIOS included the assignment in the 2012 internal audit work plan following a risk assessment exercise which identified financial and operational risks for support services in ICTR in the context of ICTR downsizing and transfer of some of its functions to the Mechanism for International Criminal Tribunals effective 1 July 2012.
9. The key controls tested for the audit were: (a) risk management and strategic planning mechanisms; (b) performance monitoring indicators and mechanisms; (c) regulatory framework; and (d) human resources targets and strategies. For the purpose of this audit, OIOS defined these key controls as follows:

- (a) **Risk management and strategic planning** - controls that provide reasonable assurance that risks relating to GSSS activities are identified and assessed and that action is taken to mitigate them.
- (b) **Performance monitoring indicators and mechanisms** - controls that provide reasonable assurance that metrics are established on when and how GSSS activities are performed, and that those activities are carried out in accordance with the metrics.
- (c) **Regulatory framework** - controls that provide reasonable assurance that policies and procedures: (i) exist to guide the operations of the support services; (ii) are implemented consistently; and (iii) ensure the reliability and integrity of financial and operational information.
- (d) **Human resources targets and strategies** - controls that provide reasonable assurance that human resources targets and strategies are set to ensure the recruitment and retention of competent staff.

10. The key controls were assessed for the control objectives shown in Table 1. OIOS conducted the audit from 29 February to 19 September 2012. The audit covered the period from 1 July 2010 to 31 December 2011. The main GSSS activities reviewed included the adequacy and effectiveness of: annual work plan and related performance monitoring mechanisms, support and guidance materials, asset management activities, office space planning and utilization, accounting records for fuel stock, controls over receipt and inspection of supplies and equipment, contract administration, transport operations, and staffing levels.

11. OIOS conducted an activity-level risk assessment to identify and assess specific risk exposures, and to confirm the relevance of the selected key controls in mitigating associated risks. Through interviews, analytical reviews and tests of controls, OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to determine their effectiveness.

III. AUDIT RESULTS

12. In OIOS' opinion, ICTR governance, risk management and control processes examined were **unsatisfactory** in providing reasonable assurance regarding the effective management of support services. Regulatory framework was unsatisfactory because: (a) controls over disposals of hazardous materials, handling fuel spillage, medical waste were not adequate, and (b) physical controls over all asset movements had yet to be implemented. Risk management and strategic planning mechanisms were assessed as satisfactory as ICTR had taken steps to update work plans with clearer objectives and assigned implementation responsibilities. Performance monitoring indicators and mechanisms were satisfactory as ICTR had taken action to strengthen performance indicators to make them more comprehensive and effective. Human resources targets and strategies were assessed as satisfactory as ICTR had taken steps to recruit staff with the right level of knowledge and skills.

13. The initial overall rating was based on the assessment of key controls presented in Table 1 below. The final overall rating is **unsatisfactory** as implementation of two critical recommendations is in progress. OIOS made 10 recommendations to address issues identified in the audit.

Table 1: Assessment of key controls

Business objective	Key controls	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Effective management of support services in ICTR	(a) Risk management and strategic planning mechanisms	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
	(b) Performance monitoring indicators and mechanisms	Satisfactory	Satisfactory	Satisfactory	Satisfactory
	(c) Regulatory framework	Partially satisfactory	Partially satisfactory	Unsatisfactory	Unsatisfactory
	(d) Human resources targets and strategies	Satisfactory	Satisfactory	Satisfactory	Satisfactory
FINAL OVERALL RATING: UNSATISFACTORY					

A. Risk management and strategic planning mechanisms

Work plans for GSSS units need to be strengthened

14. DASS developed an overall list of goals of each section/unit in order to direct resources to the areas where emphasis was needed. Based on these division level goals, all sections including GSSS were required to develop their own detailed work plans on how they contribute to the overall objectives of DASS. Accordingly, GSSS developed work plans; however, the work plans did not have clear objectives particularly those that pertain to the various units within GSSS and did not specify responsibilities for implementation.

(1) ICTR should ensure that the activities of the various units in the General Services Support Section are supported by work plans with clear objectives and specific assignment of responsibilities.

ICTR accepted recommendation 1 and stated that work plans have been updated and copy provided to the Resident Auditor. Based on the steps taken by ICTR, in updating work plans with clearer objectives and assigned implementation responsibilities, recommendation 1 has been closed.

B. Performance monitoring indicators and mechanisms

Performance measurements were being improved

15. The Asset Management Unit, under GSSS, produced monthly reports on asset discrepancies which were sent to Self Accounting Units (SAUs) for action. ICTR was in the process of strengthening existing performance indicators to make them more comprehensive and effective. Therefore, based on steps taken and management commitment, OIOS is not making any recommendations.

C. Regulatory framework

Need for adequate support and guidance materials for disposal of hazardous materials

16. Standard Operating Procedures (SOPs) for the GSSS activities had been compiled, but were inadequate to provide the necessary context-specific operational procedures for some of the activities. Staff dealing with waste and asset disposals had no adequate guidance for disposing of hazardous materials, and handling fuel spillage and medical waste leading to non-compliance with applicable UN guidelines such as the Department of Peacekeeping Operations' guidelines on the disposal of medical waste and the Fuel Operations Manual for Peacekeeping Operations. For example, medical waste collected from the ICTR medical clinic was added to normal waste and burned behind the ICTR compound in the open air, posing serious threats to the environment and to public health. Remnants of communication equipment including mobile phones were included in normal waste. A case of fuel spillage at the main ICTR compound generator site in Arusha had not been addressed, with serious risk of contamination of local water sources. Used engine oil was disposed of through a local company without a proper contract. Besides, staff at various GSSS units were not familiar with the draft SOPs since they had no copies of the documents.

(2) ICTR should: (a) provide adequate guidance and training to staff on the handling and control of hazardous waste; and (b) ensure that all environmental footprint issues are adequately addressed.

ICTR accepted recommendation 2 and stated that Building Management Services (BMS), in collaboration with Property Disposal Unit had put in place guiding mechanism in the handling and control of all hazardous environmental wastes that may pollute the environment and create environment footprint issues. This had been communicated to the appropriate staff. The local municipal authorities had been contacted to identify designated area(s) for the disposal of contaminated materials. Spillage of fuel was being mitigated by collecting fuel from the transport fuel pump. Contact had also been made with some Peacekeeping Missions to seek guidance on their ways of waste disposal so that they can be adopted by ICTR until the closure of its offices. Recommendation 2 remains open pending: (a) receipt of updated guidance materials and procedures for staff to follow, especially in dealing with waste and the disposal of items containing hazardous materials; and (b) addressing the environmental footprint issues including the fuel spillage at the main generator site at ICTR compound in Arusha.

Need to maintain accurate asset records

17. To improve its records of property and asset movements, ICTR migrated its asset records from the old Field Assets Control System (FACS) to Galileo in October-November 2011. ICTR was also in the process of removing expendable assets with wrongly assigned barcode labels. However, as at 31

December 2011, a review of 30 items randomly selected from the list of 707 Non-Expendable Property in stock showed a number of incomplete and/or inaccurate asset descriptions, status (in stock, in use, written off) or locations. Further tests on 30 randomly selected assets from physical stock items in store or in use showed inaccurate status or location.

18. ICTR explained that technical issues in migrating asset records from FACS to Galileo caused errors in asset records, but corrections were ongoing. Also, some of the SAUs were using manual hand-over vouchers when issuing assets, which resulted in discrepancies between the Galileo records and the actual location and status of assets.

(3) ICTR should undertake a full review of its asset records in the Galileo system, with the view to updating and correcting inaccuracies.

ICTR accepted recommendation 3 and stated that its implementation was in progress. The Property Control and Inventory Unit had been processing monthly reports on discrepancies of property in the Galileo system and submitting the reports to asset managers of SAUs to make the necessary corrections such as descriptions and locations in the system. In addition, ICTR had strengthened the Asset Management Unit, adopted Department of Peace-Keeping Operations/Department of Field Support asset management manual as guideline, and enhanced asset tracking database with dedicated Information Technology Technical Support Administrator and other additional staff to ensure constant coordination and real-time updates of asset information. Recommendation 3 remains open pending receipt of evidence that a review of the ICTR asset records in the Galileo system has been undertaken, with identified inaccuracies duly corrected.

Significant number of assets was reported lost or not located

19. There were long outstanding issues relating to ICTR assets that were either lost or could not be located. For example, six Security Section (SS) investigation reports issued from 13 October 2010 to 20 May 2011 included 1,109 items (7.16 per cent of the total number of ICTR assets) as either “loss” or “theft”. However, the Asset Management Unit (AMU) informed OIOS that the list of missing assets previously reported to the SS for investigation included duplications and covered a much longer period dating back to 1995. AMU further explained that the correct number of items reported as lost or stolen for the period reviewed by the audit was 684 items (with total value of \$688,237). However, GSSS did not have relevant supporting documentation reconciling the difference between the list of 1,109 items previously reported to SS for investigations and the updated figure of 684 items reported to OIOS.

20. In addition, all the above mentioned SS investigation reports issued between October 2010 and May 2011 for the missing assets noted that meaningful investigations could not be launched because the requests for investigation were made late by AMU, and without the necessary supporting documents such as signed issue vouchers.

21. During the audit fieldwork between February and June 2012, ICTR strengthened the control measures to safeguard assets from loss and pilferage. For example, assets were subsequently assigned with signed issue vouchers to staff members; a new information circular issued on 15 February 2012 required all staff members to obtain security gate passes whenever there was a need to take assets out of the compound, and Security to conduct strict checks, including searching bags, at all exit points within the compound. However, OIOS observed that staff as well as non-staff members could still take assets out of the compound without valid gate passes and thorough security checks.

(4) ICTR should ensure that physical controls over all asset movements are strictly enforced, in accordance with the instructions contained in Information Circular No. 7 issued on 15 February 2012, and any asset identified as missing should be promptly reported to the Security Section along with the relevant supporting documents.

ICTR accepted recommendation 4 and stated that its implementation was in progress. Property Control and Inventory Unit was generating monthly discrepancy reports on missing property, which were then submitted to Asset Managers to assist in locating the property. Where they were not found within 30 days, a report was submitted to the Security Section for investigation. Further efforts were underway to tighten the check of items leaving the premises. In this regard, further instructions had been issued on the need to tighten controls to safeguard ICTR property via information circular No. 36, which was issued at the end of June 2012, and reissued in February 2013. Recommendation 4 remains open pending verification of appropriate physical controls over all asset movements in accordance with the instructions contained in Information Circulars, and receipt of evidence that procedures are in place to promptly report any missing asset to the Security Section along with the relevant supporting documents for investigation.

Slow asset write-off and disposal processes

22. Analysis of the write-off and disposal processing time for 30 items selected from the list of assets disposed from 1 January to 31 December 2011 indicated lengthy delays. For example, in 12 out of 30 cases reviewed, it took between one and six years to complete the write-off and disposal process. However, ICTR was endeavoring to improve the process. Large quantities of assets were written off in 2011 (1,097 items worth \$2,973,016). Another 257 items worth \$1,224,534 were also pending write-off as at 31 December 2011, although 43 per cent (112 items worth \$405,686) of these items had been pending write-off for at least 12 months.

23. As illustrated in Table 2, SAUs initiated asset write-off several years after the end of the assets' useful life. Delays in initiating write-offs ranged from two to nine years in 16 out of 30 cases reviewed.

Table 2: Delays in initiating write-off of assets

Item	Barcode	Years beyond useful life
X-Ray equipment	BS 700/2001	10
Desk top computer	ITR-01953	8
VHF transceiver	ITR-06347	9
Vehicle	ITR-10080	9

24. The slow asset write-off and disposal process resulted in unnecessary asset management workload, storage space and less disposal value particularly in the case of information technology (IT) equipment. For instance, 43 IT equipment disposed of in December 2011 were sold for \$221 (average: \$5 each).

(5) ICTR should review the asset write-off and disposal process to: (a) identify the bottle necks to ensure that assets written off are disposed of in a timely manner; and (b) ensure that write-off of assets with little value and/or uneconomical to repair are initiated in a timely manner.

ICTR accepted recommendation 5 and stated that it had been implemented. A review of the asset write-off and disposal process to identify bottlenecks had been carried out. Since 2012, Claims and Property Disposal Unit had greatly improved the write-off and disposal processes hence 1,604 items with a value of \$3,207,958.63 were disposed, as compared to 2011 where 1,097 items worth \$2,973,016 were written-off and disposed. Also, the new Delegation of Authority provides for administrative write-off cases up to \$3,000 of depreciated values. Thus, the Local Property Survey Board will no longer have to review routine write-off of assets due to normal life cycles (e.g. wear and tear). This will help accelerate write-off and disposal. Further, ICTR had been given Blanket Approval for write-off without going through Headquarters' Property Survey Board. This too will allow for faster disposal of assets. Based on OIOS assessment of the actions taken by ICTR and progress being made, recommendation 5 was closed.

Need for more effective office space planning and utilization

25. At least 35 per cent of the available office space in Kigali was vacant. According to the budget for the biennium 2012-2013, it had been assumed that by the end of June 2012, office rent in Kigali would be halved to \$12,500 per month in anticipation that ICTR would find an alternative and more economical location for its office space. ICTR stated that steps were being taken including negotiations with other UN agencies in Kigali to share the office space and cost.

26. Although the office space allocation database in Arusha was not fully up-to-date, there was also a high proportion of the available space assigned to 'individual workspace' rather than 'shared workspace' and vacancies. This was not in line with the applicable United Nations Office Space Planning Guidelines, particularly ICTR Guidelines on Scale of Office Space Allocation for Staff.

(6) ICTR should: (a) review and update the office space allocation database to ensure that all available office space is allocated in line with the United Nations Office Space Planning Guidelines and ICTR Guidelines on Scale of Office Space Allocation for Staff; and (b) find either an alternative location for its office in Kigali or conclude negotiations with the United Nations agencies to share the office space and cost.

ICTR accepted recommendation 6 and stated that the recommendation had been implemented. (a) An update of the space data has been done. Collection of data on space requirements for each section/Unit has also been carried out. Following this, a relocation of several sections has been carried out to consolidate space in accordance with UN Space Planning Guidelines. (b) New premises have been identified for the office in Kigali. It is envisaged that the move to the new location would be completed by 31/3/2013. Based on OIOS assessment of the actions taken by ICTR and progress made including finding new premises for the office in Kigali, updated Arusha office space database and consolidated office space allocation, recommendation 6 was closed.

Need to maintain adequate fuel records

27. The Transport Unit (TU) managed fuel for the vehicle fleet whereas the BMS Unit was responsible for fuel for generators. Recipients of bulk fuel were required to account for fuel stock by recording fuel movements on a daily basis. The total fuel expenditure in 2011 was \$1,134,726.

28. TU maintained adequate records for fuel operations. However, there were control weaknesses relating to fuel stock records maintained by the BMS Unit as follows:

- Complete fuel records for the two main generators in Kigali Headquarters were not maintained. As a result, it was not possible to reconcile fuel stock records against actual fuel quantity in stock.
- Generators' monthly fuel summary sheets maintained by BMS in Arusha to record fuel movements were incomplete and included recurring errors such as missing opening balances, inaccurate totals, etc. Also, there were no adequate records which could be traced to the monthly fuel summary sheets for the fuel consumed by the two main generators at the Headquarters in Arusha or the fuel issued to top up small generators.

29. As a result, it was difficult to check the actual fuel in tanks against account balances. Hence, the risk of fuel misappropriation was not adequately mitigated.

(7) ICTR should establish and maintain effective generator fuel stock controls and accounting records and follow up discrepancies in a timely manner.

ICTR accepted recommendation 7 and stated that it had been implemented. BMS had established a log sheet to monitor fuel usage. This includes number of operating hours, opening stock and closing stock of fuel balances. A log sheet of all gate passes for fuel issued was also in operation. These measures should enable determination of accurate balance of total monthly consumption/usage/delivery. Based on OIOS assessment of the adequacy of fuel log sheets established and the other actions taken by ICTR, recommendation 7 has been closed.

Need to strengthen controls over fuel price

30. The fuel price structure as per the contract between the ICTR and contractor was composed of fixed and variable costs. However, 20 invoices paid by the ICTR from 1 January to 31 December 2011 were not supported by the required price assessment document and these invoices were authorized for payment without the necessary checks on the price charged, both fixed and variable components. In the absence of a systematic verification of the price charged, overpayments, if any, may not be detected.

(8) ICTR should ensure that fuel invoice prices are systematically checked against the required price assessment documents to ensure that the prices charged by contractors for fuel supplies comply with the terms of the contract.

ICTR accepted recommendation 8 and stated that implementation was in progress. Arrangements are being made to obtain fuel cards for the official vehicles. It is envisaged these arrangements will reduce any discrepancies in the pricing and utilization of fuel. Recommendation 8 remains open pending receipt of evidence showing that the arrangement to obtain fuel cards for official vehicles is implemented to ensure that prices charged by the contractors comply with the terms of the contract.

Effective contract administration and performance evaluations need to be implemented

31. Performance review is required for all GSSS contracts at least once every six months. A review of the GSSS contractor performance evaluations for five out of 10 contracts from July 2010 to December 2011 indicated inadequate monitoring of contractor performance as 10 out of 15 expected (three for each of the five contracts reviewed) performance evaluations were not conducted. Also, the same contract case files indicated insufficient contract file administration as key documents which formed part of active contracts were missing. For example, annexes to fuel contracts and supply of fresh food products containing price agreed with the contractors were missing from the contract case files and not available for review.

32. The incomplete contractor performance assessments resulted in unmitigated risks associated with the contractors' non-compliance with the terms and conditions of relevant contracts, and the risks of continuing to work with poorly performing contractors. GSSS cited possible misplacement as one of the reasons for the missing performance reports but explained that serious efforts were being made to ensure that performance reviews were conducted and case files maintained as necessary.

(9) ICTR should ensure that all its contractor performance assessments are adequately conducted and all active contract case files have the necessary contract documents on file.

ICTR accepted recommendation 9 and stated that it had been implemented. A complete list of GSSS contracts had been compiled. Copies of the contracts are now kept in the office of the Chief GSSS. Performance evaluation of the contracts is being done periodically. Based on OIOS assessment of actions taken by ICTR, recommendation 9 was closed.

Need for a more effective and better documented allocation of vehicles

33. ICTR managed 102 vehicles (75 in Arusha and 27 in Kigali) that were assigned to its various units/sections and staff members. However, there was no evidence to justify the provision of vehicles to staff members and various units/sections. For example, at least eight vehicles were assigned to some senior officials and staff members at the ICTR, although the basis for providing these vehicles was not justified by location-specific factors in both Kigali and Arusha such as security, availability of public transportation, and extensive need for local travel during office hours. In addition, there was no evidence of formal approval of vehicle allocations by the Registrar, as required by the ICTR transport guidelines.

34. While ICTR formally established the Vehicle Establishment Committee (VEC) to review vehicle requirements, its members had not met for almost five years from February 2007 (except for one meeting in January 2012). The TU explained that meetings of the VEC were held as and when necessary to allocate new vehicles. Although the TU in Arusha had indicated that minutes from previous meetings were prepared, only the minutes of one meeting could be produced, which dated back to March 2004.

(10) ICTR should ensure that: (a) the allocation of vehicles to staff members and various sections/units are based on clearly defined procedures, and supported by the required approvals; and (b) minutes of meetings held and decisions reached by the Vehicle Establishment Committee are formally documented.

ICTR accepted recommendation 10 and stated that it had been partially implemented. In the past this has been done. However, due to current downsizing and departure of some staff members who previously were members of the Committee, the VEC is being reconstituted. When done minutes of its

meeting will be documented. Recommendation 10 remains open pending receipt of evidence showing that: (a) vehicle requirements are appropriately prepared, reviewed and approved according to established procedures; and (b) minutes of meetings held and decisions reached by the Vehicle Establishment Committee are formally documented.

D. Human resources targets and strategies

Recruitment of staff with the right level of knowledge and skills was underway

35. ICTR acknowledged that while staff reduction was necessary in some areas as the Tribunal was downsizing, it would not be the case in areas such as asset control and disposal. The BMS post had been filled at the time of this report and the property management post was being filled. Human resources targets and strategies were therefore assessed as satisfactory as ICTR had taken steps to recruit staff with the right level of knowledge and skills. Based on actions taken and management commitment, OIOS is not making any recommendation.

IV. ACKNOWLEDGEMENT

36. OIOS wishes to express its appreciation to the Management and staff of ICTR for the assistance and cooperation extended to the auditors during this assignment.



David Kanja, Assistant Secretary-General
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

AA2012/260/01 – Audit of support services in ICTR

Recom. no.	Recommendation	Critical ¹ / important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	ICTR should ensure that the activities of the various units in the General Services Support Section are supported by work plans with clear objectives and specific assignment of responsibilities.	Important	C	Implemented	31/12/2012
2	ICTR should: (a) provide adequate guidance and training to staff on the handling and control of hazardous waste; and (b) ensure that all environmental footprint issues are adequately addressed.	Critical	O	(a) Receipt of updated guidance materials and procedures for staff to follow, especially in dealing with waste and the disposal of items containing hazardous materials; and (b) addressing the environmental footprint issues including the fuel spillage at the main generator site at ICTR compound in Arusha.	30/06/2013
3	ICTR should undertake a full review of its asset records in the Galileo system, with the view to updating and correcting inaccuracies.	Important	O	Receipt of evidence that a review of the ICTR asset records in the Galileo system has been undertaken, with identified inaccuracies duly corrected.	30/06/2013
4	ICTR should ensure that physical controls over all asset movements are strictly enforced, in accordance with the instructions contained in Information Circular No. 7 issued on 15 February 2012, and any asset identified as missing should	Critical	O	Verification of appropriate physical controls over all asset movements in accordance with the instructions contained in Information Circulars, and receipt of evidence that procedures are in place to promptly report any missing asset to the	31/03/2013

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.

3 C = closed, O = open

4 Date provided by ICTR in response to recommendations.

Recom. no.	Recommendation	Critical/ important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
	be promptly reported to the Security Section along with the relevant supporting documents.			Security Section along with the relevant supporting documents for investigation.	
5	ICTR should review the asset write-off and disposal process to: (a) identify the bottle necks to ensure that assets written off are disposed of in a timely manner; and (b) ensure that write-off of assets with little value and/or uneconomical to repair are initiated in a timely manner.	Important	C	Implemented	28/02/2013
6	ICTR should: (a) review and update the office space allocation database to ensure that all available office space is allocated in line with the United Nations Office Space Planning Guidelines and ICTR Guidelines on Scale of Office Space Allocation for Staff; and (b) find either an alternative location for its office in Kigali or conclude negotiations with the United Nations agencies to share the office space and cost.	Important	C	Implemented	28/02/2013
7	ICTR should establish and maintain effective generator fuel stock controls and accounting records and follow up discrepancies in a timely manner.	Important	C	Implemented	31/12/2012
8	ICTR should ensure that fuel invoice prices are systematically checked against the required price assessment documents to ensure that the prices charged by contractors for fuel supplies comply with the terms of the contract.	Important	O	Pending receipt of evidence showing that the arrangement to obtain fuel cards for official vehicles is implemented to ensure that prices charged by the contractors comply with the terms of the contract.	30/06/2013
9	ICTR should ensure that all its contractor performance assessments are adequately conducted and all active contract case files have the necessary contract documents on file.	Important	C	Implemented	31/12/2012
10	ICTR should ensure that: (a) the allocation of vehicles to staff members and various sections/units are based on clearly defined	Important	O	Pending receipt of evidence showing that: (a) vehicle requirements are appropriately prepared, reviewed and approved according	30/06/2013

Recom. no.	Recommendation	Critical/ important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
	procedures, and supported by the required approvals; and (b) minutes of meetings held and decisions reached by the Vehicle Establishment Committee are formally documented.			to established procedures; and (b) minutes of meetings held and decisions reached by the Vehicle Establishment Committee are formally documented.	