Office of Internal Oversight Services

INTERNAL AUDIT DIVISION

AUDIT REPORT

Audit of expansion, reconfiguration and transition of peacekeeping missions

Overall results relating to the effective management of expansion, reconfiguration and transition of peacekeeping missions were initially assessed as partially satisfactory. Implementation of eight important recommendations remains in progress

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

11 December 2012
Assignment No. AP2012/615/01

CONTENTS

AUDIT REPORT

Audit of expansion, reconfiguration and transition of peacekeeping missions

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of expansion, reconfiguration and transition of peacekeeping missions.

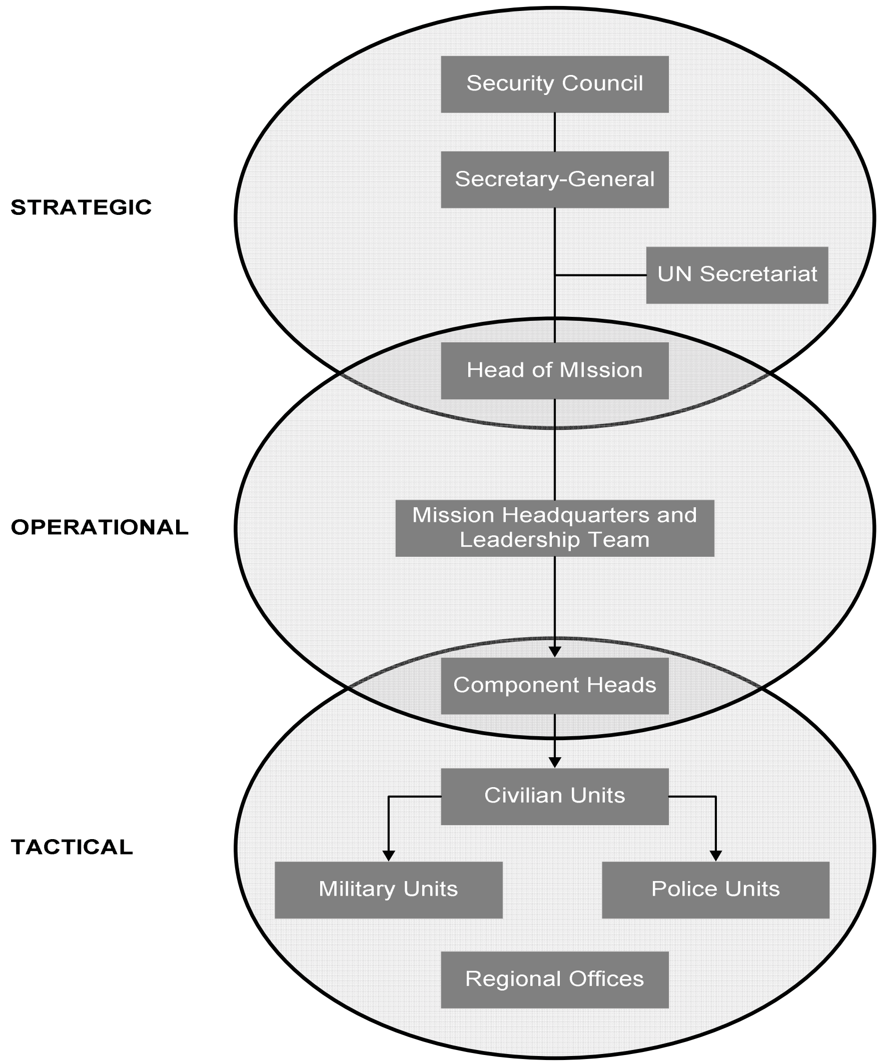
2. In accordance with its mandate, OIOS provides assurance and advice on the adequacy and effectiveness of the United Nations internal control system, the primary objectives of which are to ensure (a) efficient and effective operations; (b) accurate financial and operational reporting; (c) safeguarding of assets; and (d) compliance with mandates, regulations and rules.

3. According to the United Nations peacekeeping operations principles and guidelines[1], the lifecycle of a peacekeeping operation can be divided into: mission start-up, mandate implementation and transition (hand-over, withdrawal and liquidation). During the start-up period, the mission strives to reach operating capacity so that mandate implementation can begin in all areas of deployment. During the implementation phase, efforts are focused on carrying out the tasks set out in the Security Council mandate. The process of handover, withdrawal and liquidation begins following a decision by the Security Council. The transition involves the departure of mission personnel following the hand-over of remaining tasks to partners, and the final disposal of mission assets and infrastructure in accordance with the United Nations Regulations and Rules.

4. Within the United Nations Secretariat, the Department of Peacekeeping Operations (DPKO) is responsible for providing United Nations peacekeeping operations with policy guidance and strategic direction, while the Department of Field Support (DFS) is responsible for providing logistical and administrative support. Standing Integrated Operational Teams (IOTs), located within DPKO and managed by the Office of Operations, bring together, in a formal structure, political, military, police and mission support personnel, with other specialist capacities as required, to support missions and provide integrated policy advice for senior DPKO management and guidance to DFS staff. IOTs provide a principal entry point for missions, Troop and Police Contributing Countries (TCCs/PCCs) and partners. Figure 1 shows the governance structure for the United Nations peacekeeping operations.

[1] March 2008, Chapter 6

Figure 1 – Governance structure for the United Nations peacekeeping operations[2]



5. Comments provided by DPKO and DFS are incorporated in *italics*.

II. OBJECTIVE AND SCOPE

6. The audit was conducted to assess the adequacy and effectiveness of DPKO and DFS governance, risk management and control processes in providing reasonable assurance regarding the **effective management of expansion, reconfiguration and transition of peacekeeping missions**.

7. The audit was included in the 2012 OIOS risk-based work plan at the request of DFS and due to the criticality of DFS and DPKO functions managing these processes. Also, expansion, reconfiguration and transition of peacekeeping missions were never previously audited by OIOS.

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[2] United Nations peacekeeping operations principles and guidelines issued by DPKO on March 2008

8. The key controls tested for the audit were: (a) risk management and strategic planning; (b) regulatory framework; and (c) coordinated management; and (d) oversight. 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 expansion, reconfiguration and transition are identified and assessed, and that action is taken to mitigate or anticipate risks.

(b) **Regulatory framework** - controls that provide reasonable assurance that policies and procedures: (i) exist to guide the operations of DPKO and DFS regarding expansion, reconfiguration and transition; (ii) are implemented consistently; and (iii) ensure the reliability and integrity of financial and operational information.

(c) **Coordinated management** - controls that provide reasonable assurance that potential overlaps in the implementation of expansion, reconfiguration and transition in peacekeeping missions are mitigated, and that issues affecting or involving other United Nations partners and actors are identified, discussed and resolved timely and at the appropriate forum.

(d) **Oversight** - controls that provide reasonable assurance that there is adequate supervision and evaluation of activities to ensure that threats and opportunities are identified and appropriate response or action plans are drawn to minimize risks and take advantage of opportunities.

9. The key controls were assessed for the control objectives shown in Table 1.

10. OIOS conducted this audit from March 2012 to August 2012. The audit covered the period from 1 January 2009 to 31 July 2012. The audit reviewed the processes of expansion in the United Nations Operation in Cote d'Ivoire (UNOCI), transition planning in the United Nations Integrated Mission in Timor-Leste (UNMIT) and liquidation in the United Nations Mission in the Central African Republic and Chad (MINURCAT) and the United Nations Mission in Sudan (UNMIS).

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. DPKO and DFS governance, risk management and control processes examined were assessed as **partially satisfactory** in providing reasonable assurance regarding the **effective management of expansion, reconfiguration and transition of peacekeeping missions.** OIOS made eight recommendations to address the issues identified in the audit. DPKO and the missions reviewed by OIOS had established benchmarks to measure progress towards mandate implementation, and concepts of operations for military and police were revised after the change in mandate. However, exit strategies were not prepared in two of the four missions reviewed. The regulatory framework in DPKO and DFS was generally comprehensive, but additional instructions from DFS were needed for missions to update standard operating procedures on property management. As regards coordinated management, DPKO and DFS had organizational arrangements to share information between the responsible offices and implementing partners in other United Nations departments and agencies, as well as TCCs and PCCs. DFS provided guidelines and supplied teams to support missions' transition activities. However, DFS needed to improve the oversight of mission liquidations, especially in property management, including

reporting on asset disposal, preparing a cost-benefit analysis for transfer of assets to other missions, and arranging their shipment in a timely manner.

13. The initial overall rating was based on the assessment of key controls presented in Table 1 below. The final overall rating is **partially satisfactory** as implementation of eight important recommendations remains in progress.

Table 1: Assessment of key controls

Business objectives	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 expansion, reconfiguration and transition of peacekeeping missions	(a) Risk management and strategic planning	Partially satisfactory	Satisfactory	Partially satisfactory	Partially satisfactory
	(b) Regulatory framework	Partially satisfactory	Partially satisfactory	Partially satisfactory	Satisfactory
	(c) Coordinated management	Satisfactory	Satisfactory	Satisfactory	Satisfactory
	(d) Oversight	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
FINAL OVERALL RATING: PARTIALLY SATISFACTORY					

A. Risk management and strategic planning

<u>Strategic planning processes were in place</u>

14. Concepts of operations for UNMIT (Police) and UNOCI (Military) were revised regularly to align with the provisions of the Security Council resolutions.

15. Benchmarks to measure progress towards mandate implementation for UNMIT and UNOCI were prepared and reported through the Secretary-General's reports to the Security Council. Also, before a change in the mandate, the Secretary-General sent a technical assessment mission (TAM), often at the request of the Security Council, to the missions. The results of TAMs were finalized timely and reported to the Security Council for decision-making through the Secretary-General's progress reports.

16. The UNOCI Crisis Response Cell (CRC) was convened by DPKO prior to the first round of the presidential elections to ensure Headquarters' preparedness for potential crisis situation. DPKO closely followed the situation in Côte d'Ivoire and coordinated with DFS, the Department of Safety and Security, the Office for the Coordination of Humanitarian Affairs, the Department of Political Affairs (DPA), and the United Nations Development Programme. OIOS concluded that strategic planning processes were generally in place and were implemented effectively.

Exit strategy was not always prepared by missions

17. The schedule and parameters of the mission's liquidation should take into account the needs of the transition to the long-term plan/exit strategy for follow-on activities that will promote the self-sustainment of peace in the mission area. An exit strategy should be developed by the Head of Mission once the mission has reached sustainment phase and the strategy should be regularly updated as the mission progresses in the implementation of its mandate. Only two of the four missions reviewed had prepared an exit strategy.

(1) DPKO should ensure that missions prepare, as and when appropriate and in the context of the established planning framework, exit strategies and/or transition plans in the latter phases of peace processes.

DPKO and DFS accepted recommendation 1 and stated that the responsibility for planning an exit strategy was stated in the Liquidation Manual as one of the main programmes of work as a mission foresees drawdown in its planning assumptions. Exit strategies and/or transition plans should only be prepared at a time when such planning, from a political and practical perspective, makes sense, particularly in the latter phase of the peace process when the final outcome is in sight. The Department is also revising the Integrated Mission Planning Process (IMPP) guidelines and developing a Transition Policy that will provide further guidance on the preparation of exit strategy in field missions. Recommendation 1 remains open pending receipt of a copy of the revised IMPP guidelines and the Transition Policy.

B. Regulatory framework

Regulatory framework was not complemented by detailed standard operating procedures

18. The regulatory framework was generally comprehensive, and DPKO and DFS had made significant progress in developing manuals and guidelines. Also, while DFS normally provided missions with technical expertise when requested, this assistance was not always available on short notice. Therefore, there was a need for DFS to guide missions to develop standard operating procedures, as some of the manuals lack sufficiently detailed instructions, particularly in the area of property management. For instance there was a need to: (a) update procedures to specify time limits for submitting claims for damaged assets received from other missions; and (b) clarify roles and responsibilities of DFS, the Procurement Division and the Transport Operations Unit of the Department of Management (DM) for assets covered under the United Nations umbrella insurance.

19. The Liquidation Manual, dated 2003, had been under review and in draft since 2011. Also, manuals and guidelines needed to take into account the Global Field Support Strategy, in particular the transfer of functions and responsibilities for asset management to the Global Service Centre, and other relevant initiatives.

(2) DFS should provide detailed instructions to the missions for developing standard operating procedures on property management.

(3) DFS should finalize the Liquidation Manual and regularly review other manuals to keep them current taking into account the Global Field Support Strategy and other initiatives.

DFS accepted recommendation 2 and stated that it had commenced the revision of the Property Management Manual, which would incorporate recent changes in the policy framework for property *management. The Manual, which is planned to be finalized by the first quarter of 2013, forms the basis for the missions to develop standard operating procedures.* Recommendation 2 remains open pending receipt of the revised Property Management Manual.

DFS accepted recommendation 3 and stated that the Liquidation Manual had been revised and was pending final review and signature. Recommendation 3 remains open pending the receipt of the revised Liquidation Manual as well as evidence that other manuals and procedures have been reviewed and updated to take into account the Global Field Support Strategy.

C. Coordinated management

<u>Coordinated management mechanism was in place</u>

20. Coordinated management was in place through the Integrated Mission Task Force (IMTF), IOTs, and the Crisis Response Cell, and was generally working well. Information was shared for decision-making purposes. There was coordination through the Policy Committee, chaired by the Secretary-General and attended by the Under-Secretary-General (USG) of DPKO, that considered issues requiring strategic guidance and policy decisions on thematic and country-specific issues affecting the Organization and in identifying emerging issues that need to be addressed.

21. In addition, the Special Committee on Peacekeeping Operations conducted comprehensive reviews of all issues relating to peacekeeping. For example, the Special Committee, in its report (A/65/19), urged the Secretariat to consult with TCCs in a timely manner when planning changes in military tasks, mission-specific rules of engagement, operational concepts or the command and control structure. In this regard, DPKO and DFS issued in October 2009 a memorandum to all DPKO and DFS staff requiring: (i) consultations with Member States; (ii) formal briefings to the Security Council; (iii) formal meetings with TCCs/PCCs; and (iv) reflection of consultations with TCCs/PCCs in the Secretary-General's reports. OIOS also reviewed a TCC/PCC meeting presentation on Côte d'Ivoire, DPKO's briefing to the Security Council, and a Letter of the Secretary-General to the Security Council in the post-election crisis, and concluded that consultations with TCCs were conducted timely. OIOS assessed that controls over coordinated management were in place and working as intended.

D. Oversight

<u>There was senior leadership gap during transitions</u>

22. DFS rehired the former Deputy Special Representative of the Secretary-General (DSRSG) during the liquidation of MINURCAT as an advisor, because the Mission and DFS realized that political leadership was needed to deal with the host government during liquidation. In another instance, the DPA after-action review on the transition of the United Nations Integrated Office in Burundi (BINUB) to the United Nations Office in Burundi (BNUB) also cited that the senior leadership gap adversely affected the efficiency and continuity of the transition planning and process.

23. In preparation for the UNMIS liquidation, DFS drew from the experience learned in MINURCAT and established a liquidation team headed by a political component to deal with ongoing host government issues and needs of the liquidation at a political level. Therefore, the former UNMIS Principal DSRSG and the former UNMIS Deputy Force Commander were included in the Liquidation Team. However, the Special Representative of the Secretary-General for UNMIT had to leave Timor-Leste to assume responsibilities as the USG, DFS shortly before the parliamentary elections that were seen as a major milestone.

(4) DPKO, in coordination with DFS, should ensure that political aspects are taken into account during the planning, design and conduct of liquidation processes.

DPKO/DFS accepted recommendation 4 and stated that the liquidation process is mainly a support activity and although it may be impacted in part by political aspects, the largely administrative and logistical nature of the process means that the liquidation team does not necessarily need to be headed by a political component. For a mission under transition, it may not be heading into liquidation and therefore, should still be headed by a political component. The guidance on political leadership during mission transitions will be included in the United Nations Transition Policy which is currently under development. Recommendation 4 remains open pending receipt of a copy of the Transition Policy that addresses the need for adequate consideration of political leadership during transitions and liquidations.

Difficulties in retaining key staff during transition

24. There was a high rotation of key personnel (Chief of Mission Support, Chief of Administrative Services, Chief of Integrated Support Services) during a mission's transition. However, it was difficult to prevent staff movement, once knowledge of transition had spread. Nevertheless, critical staffing gaps were filled through temporary duty assignments of staff from other missions and from Headquarters. Also, the Field Personnel Division (FPD), DFS coordinated communication strategies with the missions prior to liquidation and ensured that plans for drawdown and liquidation were communicated to staff. FPD also conducted career development activities for staff in UNMIS to assist them with future employment. Furthermore, the Global Service Centre in Brindisi was planned to be responsible for arranging liquidation teams to work with remaining mission staff during drawdown and liquidation. OIOS is satisfied with action taken to address the issue of key personnel rotation during drawdown and liquidation in field missions.

Decision to transfer assets to other missions was not supported by cost-benefit analysis

25. In identifying the equipment in good condition to be redeployed to other peacekeeping operations (Group I assets), a cost-benefit analysis needs to be done to determine whether transfer to another mission or United Nations Logistics Base is economical, or if write-off at the mission is more economical and efficient. For MINURCAT, the Logistics Support Division (LSD), DFS was not able to provide OIOS with a copy of the cost-benefit analysis, although DFS advised that a thorough cost-benefit analysis both at the mission level and at Headquarters had been done.

26. As the liquidation period for MINURCAT was only four months, not all assets scheduled for commercial disposal (Group IV assets) could be sold in the Republic of Chad. To comply with the liquidation timelines, a decision was made to transport Group IV assets with $217,308 depreciated value to Cameroon for commercial sale, which were subsequently sold for $12,014. However, due to the long customs clearance period, categorization and preparation for commercial sale, it took about nine months to complete the sale, with over $280,000 for storage and handling costs. Therefore, the sale of Group IV assets resulted in a loss of $485,515 (including depreciated value) for the Organization. It would have been more cost-effective to donate these assets to the host Government.

(5) DFS should request liquidating missions to prepare cost-benefit analysis for asset transfer for review by the Logistics Support Division and ensure that results of such reviews are documented and maintained on file. Also, the market conditions for commercial sale of Group IV assets should be analysed to ensure that the cost of arranging the sale does not exceed potential income.

DFS accepted recommendation 5 and stated that the preparation and approval of the Preliminary Asset Disposal Plan involves a thorough cost-benefit analysis, and in this process, the residual value, remaining serviceable period and the freight cost are considered for transfer/disposal of Group I assets. Whenever there is no market for Group IV assets, serviceable items out of this group are included in the gift package, and the remainder subjected to physical destruction, after reviewing the potential income. DFS would maintain all procedural documents during the liquidation period for record purposes, and lessons learned would be included in the End-of-Mission Report. Recommendation 5 remains open pending receipt of the finalized Liquidation Manual that provides clear instructions on documenting cost-benefit analysis for asset transfers and commercial sale.

<u>MINURCAT liquidation report had not been prepared</u>

27. The report on UNMIS liquidation was prepared in a timely manner. The liquidation concluded on 24 December 2011 and, on 6 January 2012, the Assistant Secretary-General and the Officer-in-Charge of UNMIS liquidation submitted the Report on the Liquidation of UNMIS to the USG DFS outlining the status of the liquidation and challenges incurred by the Mission. The MINURCAT end-of-mission/liquidation report had not been prepared although the Mission closed on 30 April 2011.

(6) DFS should ensure that the MINURCAT end-of-mission/liquidation report is prepared to summarize the results of the liquidation process and to identify lessons learned for use in future liquidations.

DPKO/DFS accepted recommendation 6 and stated that the report would be finalized in the fourth quarter of 2012. Recommendation 6 remains open pending receipt of a copy of the Report on Liquidation for MINURCAT.

<u>Gifted and donated assets were not disclosed to Member States</u>

28. All MINURCAT equipment contributed free of charge to the Host Government (purchase cost $23.1 million, depreciated cost $13 million) was gifted prior to the start of the liquidation on 1 January 2011 in compliance with Financial Rule 105.22, but the value of these assets was not disclosed to Member States. LSD and Field Budget and Finance Division (FBFD) advised that the value of gifted assets would be disclosed as part of the annual financial year-end report of the Mission, which had not yet been done.

29. In UNMIS, about 475 assets with the depreciated value of $2 million (purchase value $6.3 million) were transferred to the Government of Sudan during the liquidation period with Certificates of Temporary Possession signed. However, the General Assembly approval for donation of assets to the Government of Sudan under Financial Regulation 5.14 had not been requested.

(7) DFS should inform Member States of the value of all assets gifted to host governments for transparency and request approval from the General Assembly regarding assets intended for donation in a timely manner.

DFS accepted recommendation 7 and stated that all assets disposed prior to the liquidation stage, regardless of the method of disposal, should be reported as accompanying notes to the financial statements that are visible to the Member States. The full details of these activities are included in the year-end inventory reports as per standard practice, which is submitted to the Advisory Committee on Administrative and Budgetary Questions (ACABQ) during the budget and *performance process. The General Assembly approval of the donation of assets to the Government of Sudan would be requested in the second quarter of 2013.* Recommendation 7 remains open pending receipt of: (a) the year-end inventory reports for MINURCAT liquidation submitted to ACABQ; and (b) approval by the General Assembly of assets transferred to the Government of Sudan during the liquidation.

No insurance claims were filed for damaged assets and cargo was not registered

30. Four missions reported damages on assets received from MINURCAT as follows: (a) MINURSO - repair costs estimated at $732,000; (b) UNOCI - assets valued at $497,000 required write-off, including $107,000 worth of rations with short expiry date and/or already expired; (c) United Nations Support Office for the African Union Mission in Somalia- $988,000 of assets received in bad condition; and (d) the United Nations Office for West Africa- a satellite station with an asset value of $59,000 (depreciable value of $32,000) received with major damages. Although on 15 February 2012, Director of LSD provided all C/DMS with instructions for filing cargo claims, only the United Nations Regional Office for Central Africa (one of 11 missions who reported damaged assets to DFS) submitted to DM in March 2012 a claim for processing in the amount of $10,000 regarding a shipment received in July 2011.

31. According to the United Nations insurance policy, all claims need to be filed within one year of receipt of assets. However, no claims were formally submitted to the United Nations insurer for damaged assets transferred from MINURCAT, and the claim period had expired. Furthermore, details of the shipments were not registered with the Strategic Movements Team in the Procurement Division prior to shipment for determination of the insurance premium for the following year.

(8) DFS should: (i) provide missions with clear instructions to submit claims for damaged assets shipped from other missions within a period specified in the United Nations insurance policy ; (ii) inform the missions of the requirement to register all shipments of assets with the Procurement Division; and (iii) ensure that manuals and standard operating procedures are amended accordingly.

DFS accepted recommendation 8 and stated that it would seek a comprehensive guide from DM concerning the process of submitting claims for assets damaged in shipment for issuance to the missions. DFS would provide guidance to missions on the requirement to register shipments of assets with the Procurement Division and incorporate these procedures in the Movement Control Manual. Recommendation 8 remains open pending receipt of: (a) the guidelines issued to the missions on the process of submitting claims for assets damaged in shipment; and (b) the revised Movement Control Manual that includes procedures for registration of assets shipment with the Procurement Division.

The freight-forwarding contract did not specify the timeframe for delivery of assets

32. Approximately $1.1 million of assets transferred from MINURCAT for shipment to other missions were kept in the Douala seaport, Cameroon from July 2011 to July 2012. Only one container had reached its final destination in UNMISS. According to LSD, the remaining 17 containers, six containerized generators and a few other items were in-transit. There was no schedule of delivery or work order indicating the contractor's obligation to deliver the shipment within a specified period. Such open ended contracts put the Organization at a disadvantage since the assets are losing value and could deteriorate in storage if conditions are inadequate. Additionally, the receiving missions may no longer require these assets in their operations. The associated freight contractor charges had not yet been quantified by DFS. The timelines for delivery needed to be specified in the freight contracts or schedule of works with penalty imposed for failing to deliver within specified timelines. DPKO referred the issue

of unspecified delivery timeframes to the Procurement Division, DM for taking into account in the future freight-forwarding contracts.

IV. ACKNOWLEDGEMENT

33. OIOS wishes to express its appreciation to the Management and staff of DPKO/DFS for the assistance and cooperation extended to the auditors during this assignment.

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ANNEX I

STATUS OF AUDIT RECOMMENDATIONS

Audit of expansion, reconfiguration and transition of peacekeeping missions

Recom. no.	Recommendation	Critical[3]/ Important[4]	C/ O[5]	Actions needed to close recommendation	Implementation date[6]
1	DPKO should ensure that missions prepare, as and when appropriate and in the context of the established planning framework, exit strategies and/or transition plans in the latter phases of peace processes.	Important	O	Receipt of a copy of the revised IMPP guidelines and the Transition Policy.	First quarter of 2013
2	DFS should provide detailed instructions to the missions for developing standard operating procedures on property management.	Important	O	Receipt of the revised Property Management Manual.	First quarter of 2013
3	DFS should finalize the Liquidation Manual and regularly review other manuals to keep them current taking into account the Global Field Support Strategy and other initiatives.	Important	O	Receipt of the revised Liquidation Manual as well as evidence that manuals and procedures have been reviewed and updated to take into account the Global Field Support Strategy.	First quarter of 2013
4	DPKO, in coordination with DFS, should ensure that political aspects are taken into account during the planning, design and conduct of liquidation processes.	Important	O	Receipt of a copy of the Transition Policy that addresses the need for adequate consideration of political leadership during transitions and liquidations.	First quarter of 2013
5	DFS should request liquidating missions to prepare cost-benefit analysis for asset transfer for review by the Logistics Support Division and ensure that	Important	O	Receipt of the finalized Liquidation Manual that provides clear instructions on documenting cost benefit analysis for asset transfers and	First quarter of 2013

[3] Critical recommendations address significant and/or pervasive deficiencies or weaknesses 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.
[4] 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.
[5] C = closed, O = open
[6] Date provided by DPKO and DFS in response to recommendations.

Recom. no.	Recommendation	Critical[3]/ Important[4]	C/ O[5]	Actions needed to close recommendation	Implementation date[6]
	results of such reviews are documented and maintained on file. Also, the market conditions for commercial sale of Group IV assets should be analysed to ensure that the cost of arranging the sale does exceed potential income.			commercial sale.	
6	DFS should ensure that the MINURCAT end–of-mission/liquidation report is prepared to summarize the results of the liquidation process and to identify lessons learned for use in future liquidations	Important	O	Receipt of a copy of the Report on Liquidation for MINURCAT.	Fourth quarter of 2013
7	DFS should inform Member States of the value of all assets gifted to host governments for transparency and request approval from the General Assembly regarding assets intended for donation in a timely manner.	Important	O	Receipt of: (a) the year-end inventory reports for MINURCAT liquidation submitted to ACABQ; and (b) approval by the General Assembly of assets transferred to the Government of Sudan during the liquidation.	Second quarter of 2013
8	DFS should: (i) provide missions with clear instructions to submit claims for damaged assets shipped from other missions within a period specified in the United Nations insurance policy; (ii) inform the missions of the requirement to register all shipments of assets with the Procurement Division; and (iii) ensure that manuals and standard operating procedures are amended accordingly.	Important	O	Receipt of: (a) the guidelines issued to the missions on the process of submitting claims for assets damaged in shipment; and (b) a revised Movement Control Manual that includes procedures for registration of assets shipment with the Procurement Division.	Second quarter of 2013