



# **INTERNAL AUDIT DIVISION**

## **REPORT 2024/013**

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### **Audit of the delegation of authority framework in MINUSCA**

**MINUSCA need to align delegated authorities  
with responsibilities and improve monitoring,  
documentation and reporting on the Mission's  
performance against key performance  
indicators of the sub-delegated authorities**

**06 May, 2024**

**Assignment No. AP2023-637-02**

# **Audit of the delegation of authority framework in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of the delegation of authority (DoA) framework in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (MINUSCA). The objective of the audit was to assess how efficiently and effectively MINUSCA implemented the delegation of authority framework and ensured: (i) enhanced transparency and accountability in the exercise of decision-making authorities; and (ii) sub-delegated authorities were aligned with the delegates' responsibilities. The audit covered the period from July 2021 to June 2023 and included the exercise of DoA in the areas of human resources, procurement, finance and budget and property management regulated by the United Nations Staff and Financial Regulations and Rules.

The audit indicated that controls were in place to prevent any conflicts of roles in Umoja. However, OIOS noted that the Mission had not adequately documented sub-delegation actions based on individual responsibilities. Lack of direct involvement of functional heads in monitoring and reporting Key Performance Indicators negatively impacted their achievement.

OIOS made five recommendations. To address issues identified in the audit, MINUSCA needed to:

- Strengthen its sub-delegation structure by tailoring and mapping individual authorities and responsibilities to sub-delegates to ensure that authorities granted were adequately aligned with responsibilities.
- Update changes to the authorities in a timely and accurate manner.
- Enforce the requirement that staff members with the delegation always activate an 'out-of-office' notification in MS Outlook during their absence and provide the prescribed handover note to their respective officers-in-charge.
- Strengthen the monitoring and reporting of its performance against key performance indicators by holding regular review meetings by the Senior Leadership Team.
- Promptly record all exceptions to the administrative instructions within four calendar days from the date of decision in the exception log and ensure no exceptions remain unreported.

MINUSCA accepted all recommendations and has initiated action to implement them. Action required to close the recommendations is indicated in Annex I.

# CONTENTS

I. BACKGROUND	1
II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY	2
III. AUDIT RESULTS	2-9
A. Sub-delegation management	2-6
B. Monitoring of delegation of authority	6-8
C. Management of exceptions to administrative instructions	8-9
IV. ACKNOWLEDGEMENT	9
ANNEX I      Status of audit recommendations	
APPENDIX I   Management response	

# Audit of the delegation of authority framework in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

## I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the delegation of authority (DoA) framework in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (MINUSCA).

2. On 1 January 2019, the Secretary-General promulgated a new framework for delegating increased authority directly to heads of entities in the areas of human resources, budget and finance, procurement, and property management, as outlined in ST/SGB/2019/2<sup>1</sup>. The framework is a key pillar of the Secretary-General's management reforms and aims to further decentralize decision-making, align authority with responsibilities, and strengthen accountabilities. The Department of Management Strategy, Policy and Compliance (DMSPC) has the overarching role of monitoring the use of delegated authorities, while the Department of Operational Support (DOS) is responsible for advising, guiding, training and supporting entities on the implementation of the framework.

3. In accordance with the framework the Secretary-General delegated authorities in the four functional areas of human resources, budget and finance, procurement, and property management to the MINUSCA Special Representative of the Secretary-General (SRSG). The SRSG has overall authority and responsibility to implement the new DoA framework in MINUSCA and can sub-delegate authorities to other officials and staff. The SRSG and other officials with sub-delegations (delegates) are personally responsible and accountable for correctly discharging their delegated authorities. There was no separate budget for implementing the framework as it was a Mission wide activity. Table 1 shows the distribution of the delegation of authority in the four functional areas for 90 delegated actions through retention and sub-delegation, by the Mission.

**Table 1: Distribution of the delegated actions in MINUSCA during the period from 1 July 2021 to 30 June 2023**

Functional area	Delegated actions		
	Total number of actions	Retained by the SRSG	Subdelegated to MINUSCA officials
Budget and finance	11	0	11
Procurement	6	0	6
Property management	5	0	5
Human resources	68	15	53
<b>Total</b>	<b>90</b>	<b>15</b>	<b>75</b>

Source: *ST/SGB/2019/2 DoA framework and DoA portal*

4. Comments provided by MINUSCA are incorporated in italics.

<sup>1</sup> Delegation of authority in the administration of the Staff Regulations and Rules and the Financial Regulations and Rules.

## **II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY**

5. The objective of the audit was to assess how efficiently and effectively MINUSCA implemented the delegation of authority framework and ensured: (i) enhanced transparency and accountability in the exercise of decision-making authorities; and (ii) sub-delegated authorities were aligned with the delegates' responsibilities.

6. This audit was included in the 2023 risk-based work plan of OIOS due to the importance of the financial and operational risks associated with the incorrect application of personal accountability or failure to correctly discharge the delegated authority, which may adversely impact the delivery of the MINUSCA mandate.

7. OIOS conducted this audit from April to December 2023. The audit covered the period from July 2021 to June 2023. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in the delegation of authority, including: (a) sub-delegation management, and (b) monitoring of delegation of authority, and (c) management of exceptions to administrative instructions.

8. The audit methodology included: (a) interviews with key personnel involved in managing the delegation of authority, (b) analytical review of relevant data related to the exercise of sub-delegations, and (c) using judgmental sampling, a review of 79 of 247 sub-delegation entries in the DoA portal to ensure alignment of authorities with responsibilities.

9. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

## **III. AUDIT RESULTS**

### **A. Sub-delegation management**

#### Delegation of authority supported programme delivery and improved efficiency

10. Per the Secretary-General's bulletin on DoA, one of the core principles of the delegation of authority is to bring decision-making closer to the point of service delivery. The exercise of delegated authority entails making decisions within the authority delegated.

11. MINUSCA adopted a mix of flat structure of sub-delegations, where all sub-delegations emanated from the SRSG directly to the decision-maker, and a cascading structure whereby each recipient could further sub-delegate delegations through the chain of functional hierarchy within the entity. As of 30 June 2023, the SRSG had sub-delegated 75 of 90 actions to Mission officials in budget and finance, procurement, property management and human resources (table 1). These included 4 to the Acting Chief of Staff (A-CoS), 3 to Chief of Conduct and Discipline Team (-CDT), 2 to Chief Medical Officer (CMO), and 66 to the Director of Mission Support (DMS). A review of the sub-delegations in the DoA portal indicated that they specified the limitations that individual officials could not further sub-delegate the authorities received from the DMS.

12. The SRSG retained authority and responsibility for preparing the Mission's annual budget proposals and establishing the Mission's programmatic priorities, while the authority and responsibility for incurring commitments, expending and redeploying funds across expenditure groups within boundaries imposed by the Controller was sub-delegated to the DMS. Programme managers supported the formulation

of the budget proposals by aligning programmatic and operational resources to mission priorities. They also oversaw the implementation of the programmatic activities in line with the approved budget.

13. OIOS interviews with section chiefs in the Procurement, Property Management, Human Resources and Budget and Finance sections indicated that increased DoAs to MINUSCA enabled timely processing of transactions for effective mandate delivery. For example, upon reviewing the property disposal reports, it was observed that the processing timelines for equipment disposal significantly decreased from an average of 93 days in the beginning of 2022 to less than 30 days after the implementation of the new DoA. Additionally, during the reviewed period, the SRSG approved 22 exceptions to the administrative instructions related to human resources management to fulfil the operational demands. Also, increased thresholds inherently reduced procurement processing times.

14. Based on the above, OIOS concluded that DoA supported programme delivery and improved efficiency in Mission operations.

There was a need to adequately align authorities with responsibilities for effective decision-making

15. The Secretary-General's new DoA framework stipulates that authorities sub-delegated to staff should be aligned with responsibilities, explicitly stated, mutually accepted by both the delegator and the delegatee, and formally executed through the dedicated online portal.

16. Sub-delegations from the SRSG to the three senior managers, namely A-CoS, C-CDT and (DMS, and further sub-delegations by the DMS to other staff were mutually accepted by the delegator and executed through the DoA portal. The Mission's delegation document, used to sub-delegate authorities to officials and other staff, was prepared based on the delegation instrument used by the Secretary-General to delegate authorities to heads of entities. However, the delegation document was not adequately tailored to the Mission's operations. For example, the delegation document issued to the DMS included preparing programme budgets under financial rule 102.1 (b), which relates to the Secretariat-level programme budgets, economic commissions, and political missions. However, the DMS was only responsible for preparing peacekeeping operation budget proposals under Financial Rule 102.8 (b). Also, the document issued to the DMS incorrectly made over 30 references to him as the head of the entity.

17. Furthermore, same delegation document was used to sub-delegate authorities to the A-CoS, C-CDT and DMS and was not tailored to align with their actual responsibilities. The following inconsistencies between the DoA portal and the actual delegation instruments were noted:

- Although the authority for selecting staff up to and including the D-1 level and the separation of staff remained with the SRSG, the delegation document to the DMS incorrectly indicated that the DMS had the authority to exercise such decisions.
- The A-CoS was sub-delegated decision-making authority in staff compliance with annual financial disclosures, approvals to outside employment activities, staff relations, and appeals on the informal resolution of disputes. However, the delegation document included 71 activities in finance and budget, human resources, procurement, and property management meant for the DMS, C-CDT and Chief Medical Officer (CMO).
- The SRSG sub-delegated disciplinary matters involving national and international staff to conduct and discipline team instead of the C-CDT.
- The sub-delegation to the DMS included the discretion to act in exceptional circumstances under conditions established by the Secretary-General. However, there was no indication of the procedure to document how, why and when the discretion should be exercised.

18. These gaps occurred because the sub-delegation documents were not adequately tailored to individual responsibilities. Moreover, the portal administrators uploaded the delegation documents to the DoA portal, without further review by the delegator or their representative to ensure alignment of authorities with the delegates' responsibilities. Consequently, there was an unmitigated risk that personal accountability may not be established for incorrect discharge of the delegated authority.

**(1) MINUSCA should strengthen its sub-delegation structure by adequately tailoring and mapping individual authorities and responsibilities to sub-delegatees to ensure that authorities granted were consistently aligned with responsibilities.**

*MINUSCA accepted recommendation 1 and stated that it was committed to strengthening and reviewing all sub-delegations and ensuring the consistent alignment of individual authorities and responsibilities.*

Need to periodically update the delegation of authority portal for corrective actions

19. The DoA framework requires all delegations and related actions, including limitations, revocations, and suspensions, to be recorded and managed through an online portal. Portal administrators are responsible for documenting delegations in the system, including user roles, permissions and access levels, and generating reports on user activities and compliance. They are also responsible for revoking delegations of staff members who are no longer performing related roles and ensuring timely deprovisioning of Umoja roles, where relevant.

20. MINUSCA had four portal administrators to manage delegations in the portal: one each from the SRSG and A-CoS offices and two from the DMS office. As of 30 August 2023, the portal recorded 258 sub-delegation entries, which were either revoked, suspended, expired or accepted. A review of the entries showed that sub-delegations were not updated in a timely manner and did not accurately reflect the status of the delegates. For example:

- The sub-delegation to one functional head (CHRO) was revoked by error on 20 September 2022, but it was not restored even a year later. Neither the CHRO nor the portal administrators brought this error to the attention of the then DMS for correction. Actions required to be executed by the CHRO were performed by other staff members (with sub-delegations) in the human resources section.
- The sub-delegation from the SRSG for medical examination activity was highlighted as delegated to the CMO, but this sub-delegation was not uploaded in the DoA portal.
- Sub-delegations of 10 staff members were not revoked even after their check-out from the Mission for periods ranging from 60 to 600 days. However, because their Umoja roles were deprovisioned, the risk to MINUSCA was reduced. OIOS review did not indicate that the concerned staff members had exercised any delegated authority after separation.

21. The above resulted from inadequate review of documentation, such as interoffice memoranda and related instructions from the delegator, and lack of timely action by the portal administrators to update the portal. The portal administrators explained that their role was limited to uploading the new sub-delegations as instructed. However, the DoA portal user guide clearly indicated they were also responsible for revoking access. Consequently, there may be gaps and errors in exercising the delegated authorities without timely detection.

**(2) MINUSCA should periodically review the delegation of authority portal to ensure timely and accurate changes to the delegates' authorities based on their employment status.**

*MINUSCA accepted recommendation 2 and stated that it would timely and accurately enter any changes to the authorities of the delegates and promptly de-provision their Umoja roles once their delegations have expired or have been revoked and would validate the users' access to Umoja roles as prompted by the Umoja system.*

Controls were in place to ensure there were no high-risk conflicts of roles

22. The DoA framework requires heads of entity to design a sub-delegation structure appropriate for their entity based on factors such as organizational structure, physical footprint, operational tempo, and coverage of managerial responsibilities. Such a structure should ensure the prevention of conflicting roles. Umoja Security Liaison Officers (SLOs) appointed by the Mission are required to document all actions taken by them in the audit log section of the Umoja Segregation of Duties (SoD) conflict report, specifying the remediation measures, such as the need to de-provision user role or reasons for accepting the level of risk (typically high and medium).

23. A review of the Umoja roles of 79 staff members with decision-making authorities, including 8 approving, 17 certifying, 4 procurement, and 3 property management officials, noted that MINUSCA had implemented controls to ensure all staff members provided with roles had been appropriately prescreened for suitability (i.e., staff member should have completed the necessary Umoja training) by the security liaison officers (SLOs). The SLOs also run regular automated segregation of duties (SoD) conflict reports, which highlight any high-risk conflicts of roles for corrective action. The SoD conflict report categorized risks into four (high, medium, low and redundant). A review of the conflict report for August 2023 showed no high-risk conflicts, and no official had exercised the dual role of an approving and certifying officer. None of the certifying officers had procurement authority.

24. However, not all SLO actions were entered in the audit log section of the Umoja SoD conflict report, specifying the remediation measures, such as the need to de-provision user role or reasons for accepting the level of risk. There were eight 'medium risk' conflicts with no risk mitigation measures identified. The SLO considered these conflicts as acceptable, but the framework did not define what should be classified as high, medium, or low risk. MINUSCA had approached Headquarters Financial Policy and Internal Controls Service for guidance on acceptable risk levels. At the time of the report, the guidance was under review, and in view of this, OIOS did not make a recommendation.

Need to enhance documentation procedures for officer-in-charge arrangements

25. To ensure continuity of operations, an officer-in-charge (OiC) is automatically delegated the authority for the position held on a temporary basis unless otherwise specified by the staff member who designated the OiC. When designating an OiC, it is important for both parties to ensure that the OiCs are aware of the scope of their authority and any limitations to it. Business Transformation and Accountability Division (BTAD) also recommended that OiCs be designated in writing, with the period of their responsibilities stated. OiC roles may be included in sub-delegations when these are created.

26. MINUSCA did not systematically notify all staff about the names of the staff who would assume OiC responsibilities and the period of absence of the sub-delegatees during which they were required to temporarily perform the related responsibilities.

27. Lack of clear instructions on the designation of OiCs and the period and scope of their responsibilities sometimes resulted in ad hoc measures, raising questions on the proper use of delegations. For example, an interoffice memorandum (IOM) dated 29 December 2022 appointing eight approving



officers was proposed, reviewed, approved, and uploaded to the DoA portal without the signature of any of the delegates. Unidentified staff members initialed the IOM on behalf of the Chief Finance and Budget Officer and the OiC Operations and Resource Management Pillar. The IOM was then issued without the signature of the then-acting DMS. It was, therefore, difficult to determine whether the signatories had the authority to sign during the period as no broadcast was made to confirm them as OiCs.

28. On 22 May 2023, the SRSG issued an interoffice memorandum to address the issue of OiCs and their operational impact. The memorandum emphasized the importance of ensuring continuity of operations during staff absences from the mission area. It also highlighted the need to designate OiCs and set up 'out-of-office' messages in MS Outlook. However, the memorandum did not sufficiently address the requirement to ensure that OiCs are aware of the period during which they should exercise sub-delegations, the scope of authorities and limitations, and the need to ensure all designations are done in writing. This resulted in an increased risk of unauthorized use of their authority.

**(3) MINUSCA should take appropriate measures to enforce the requirement that: (a) staff members holding the delegation always set up an 'out-of-office' notification in MS Outlook during their period of absence; and (b) provide the prescribed handover note to their respective officers-in-charge, specifying the scope of authority, period and limitation to exercising the delegation.**

*MINUSCA accepted recommendation 3 and stated that the Mission had implemented an internal task tracking system, which provides information on the tasks to be performed during the absence of Service/ Sections Chiefs within the Mission Support Division. However, it would ensure that a broadcast would be sent to all Mission personnel reminding them of their obligation to set-up an out-of-office, signature blocks and ensure that the prescribed handover note is provided by staff members holding the delegation to their respective officers-in-charge, specifying the scope of authority, period and limitation to exercising the delegation with a copy to their supervisors, which would be kept on file for subsequent reference.*

## **B. Monitoring of delegation of authority**

Key performance indicators need to be monitored regularly for strengthened accountability

29. Every quarter, BTAD reports on entities' performance against 16<sup>2</sup> indicators covering the four functional areas in the DoA framework, and this is published on the accountability indicator monitoring (AIM) dashboard managed by BTAD. Besides ensuring that the delegates comply with the applicable policy framework and internal controls, these reports guide the Mission in taking the appropriate actions necessary to improve performance. Analysis of MINUSCA's performance against the set targets as of 30 September 2023 noted that while MINUSCA made improvements in some KPIs, there was still a need for increased monitoring by functional heads to ensure that all KPIs are fully met. As of 30 September 2023, MINUSCA had met 7 of the 14 KPIs (table 2) monitored by BTAD, while 2 others were not applicable.

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<sup>2</sup> In 2023, BTAD introduced eight additional KPIs, which were in the process of being reported on at the time of the audit.

**Table 2: Analysis of key performance indicators monitored by BTAD**

<b>Functional area</b>	<b>KPI</b>	<b>Target</b>	<b>MINUSCA performance</b>
Human resources	Equitable geographical representation	A minimum of 50% appointments of staff from unrepresented and underrepresented countries against geographical posts	Not applicable <sup>3</sup>
	Gender parity	50/50 gender parity	Not fully met
	Recruitment process	Filling a post within 120 days from the time of issuance of job opening to selection	Not fully met
	Mandatory learning	Percentage of staff who have completed all mandatory training courses-100%	Not fully met
	Timely reporting of HR exceptions	All exceptions to be reported within four calendar days from the date of decision	Not fully met
Budget and finance	Expenditure against appropriations	The average monthly expenditures, including commitments should be less than related budget appropriation	Meets target
	Voluntary contributions management	Cash-to-budget ratio as of the end of the reported period should be equal to or greater than 100%	Meets target
	Cost recovery sustainability	The cost of services provided not to exceed the accumulated fund balance (be below 100%) in each reporting period	Meets target
	Timely payments to service providers	100% compliance of all non-staff and non-government payments to be disbursed within 30 days from the invoice	Not fully met
Procurement	Utilization of long-term contracts	Stand-alone purchases to increase the overall utilization of long-term contracts by indicating the ratio of stand-alone purchases versus purchases from long-term contracts	Not fully met
	Utilization of formal methods of solicitation	Minimize exceptions to the use of formal methods of solicitation	Meets target
	Procurement approvers with delegation	To eliminate the number of SA.16 source-to-acquire approver roles in Umoja that were granted to staff members without an active delegation of authority in procurement	Meets target
Property management	Prevention of Loss of Property	Progressive reduction in the percentage of lost property as compared to total (measured in both value and quantity)	Meets target
	Write off and disposal of property	Write-off of property items within 90 days maximum between determination of non-usability of property and write-off	Meets target
	Property management mandatory training	100% completion of all training courses by delegates	This requirement is currently suspended <sup>4</sup>

<sup>3</sup> Since the peacekeeping missions did not have geographical posts, the KPI on equitable geographical representation was not applicable for MINUSCA.

<sup>4</sup>The requirement to complete mandatory property management training is currently suspended pending the issuance of the updated property management DoA instrument.

Travel	Advance travel purchase policy	All requests for official travel should be finalized (i.e., approved and ticketed) at least 16 calendar days prior to the requested start date of the travel	Not fully met
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Sources: AIM dashboard, RSCE and MINUSCA

30. Improvements were needed in the following KPIs in particular as variations were noted: (a) completion of recruitment within 120 days declined from 77 per cent in quarter 2 of 2022 to 56 per cent in quarter 3 of 2023; (b) completion of mandatory learning by all staff improved from 63 per cent in quarter 2 of 2023 to 94 per cent by the end of quarter 3 of 2023 (target was 100 per cent); (c) purchase of airline tickets 16 days in advance of official travel improved from 56 per cent in quarter 3 of 22 to 66 per cent in quarter 3 of 2023 but was still below the Organizational benchmark of 100 per cent compliance; and (d) timely reporting of exceptions to administrative instructions within the required 4-day timeframe was less than 20 per cent by the end of quarter 3 of 2023.

31. MINUSCA indicated that the sustained efforts in monitoring the mandatory learning KPI helped achieve the 94 per cent completion rate. The Mission further stated that achieving the 100 per cent target may not be feasible in a large peacekeeping Mission like MINUSCA due to staff turnover, newly deployed staff, long term sick leave, maternity/paternity leave, and temporary staff. Therefore, MINUSCA thought that DMSPC could consider a 95 per cent target achievement as an acceptable level.

32. The Mission developed Mission-specific KPIs. However, there was no regular review among the functional heads to review performance against the KPIs. The lack of direct involvement of the functional heads in the monitoring and reporting KPIs on a quarterly basis had negatively impacted some KPIs as, noted above.

**(4) MINUSCA should strengthen the monitoring and reporting of its performance against key performance indicators by holding regular review meetings by the Senior Leadership Team, facilitated by the Risk Management and Compliance Unit.**

*MINUSCA accepted recommendation 4 and stated that the Risk Management and Compliance Unit, in coordination with the Chief of Staff, would submit to the Senior Leadership Team regular reports on the Mission's performance against the Delegation of Authority's key performance indicators for appropriate actions.*

### C. Management of exceptions to administrative instructions

Need for a reliable and transparent mechanism to ensure all exceptions to administrative instructions are accounted for

33. MINUSCA is required to report to DMSPC on exceptions taken to administrative instructions in human resources within four calendar days from the decision date. Such exceptions should be recorded in an exception log, which serves as a central repository for all exceptions and discretionary authority made to the administrative instructions in human resources.

34. From July 2021 to June 2023, MINUSCA reported 22 exceptions to administrative instructions (including 11 related to appointments and promotions approved by the SRSG, and the remaining were for exceptional grants of salary advances to staff members by the DMS). The exception log captured justification for each exception with applicable provisions of the staff regulations and rules, the workflow from the requester of an exception (staff member) to the approver (the delegator) within the Mission, and

BTAD's concurrence to record it as such. The relevant approvals (in portable document format) were also uploaded in the exception log as required. All 22 cases were acknowledged by BTAD and did not require any responses from the Mission.

35. However, only 5 of 22 exceptions were recorded within the required 4 days, and it took an average of 54 days to record the remaining 17 exceptions. The delays were mainly internal, as the relevant office did not always promptly communicate the exceptions to the human resources section for recording. MINUSCA explained that the delays were primarily due to limited staff allocated to these tasks, considering rest and recuperation breaks. However, OIOS noted that MINUSCA had four units under the human resources section (recruitment, check-in and check-out, travel and client support, and special support units), while only one staff member in the client support services unit recorded most of exceptions (18 of 22).

36. The delayed recording of exceptions in the log poses a risk of error or omission and impedes timely monitoring of exceptions by BTAD.

**(5) MINUSCA should take steps to ensure that the Mission promptly records all exceptions to the administrative instructions within four calendar days from the date of decision in the exception log and that no exception should remain unreported.**

*MINUSCA accepted recommendation 5 and stated that it would systematically review all exceptions for consistency with the staff regulations and rules. It has currently assigned three staff members to record exceptions in the dashboard and would assign additional staff members as required. MINUSCA further stated that Heads of Unit would be required to systematically alert focal points as soon as an exception case is identified.*

#### **IV. ACKNOWLEDGEMENT**

OIOS wishes to express its appreciation to the management and staff of MINUSCA for the assistance and cooperation extended to the auditors during this assignment.

Internal Audit Division  
Office of Internal Oversight Services

## STATUS OF AUDIT RECOMMENDATIONS

**Audit of the delegation of authority framework in the United Nations Multidimensional Integrated Stabilization Mission  
in the Central African Republic**

Rec. no.	Recommendation	Critical <sup>5</sup> / Important <sup>6</sup>	C/ O <sup>7</sup>	Actions needed to close recommendation	Implementat ion date <sup>8</sup>
1	MINUSCA should strengthen its sub-delegation structure by adequately tailoring and mapping individual authorities and responsibilities to sub-delegatees to ensure that authorities granted were consistently aligned with responsibilities.	Important	O	Receipt of evidence that all sub-delegated authorities have been consistently aligned with individual authorities and responsibilities.	31 December 2024
2	MINUSCA should periodically review the delegation of authority portal to ensure timely and accurate changes to delegates' authorities based on employment status.	Important	O	Receipt of evidence that the Mission had regularly updated its delegation of authority portal and ensured any changes to the authorities of the delegatees have been timely and accurately entered based on their employment status.	31 December 2024
3	MINUSCA should take appropriate measures to enforce the requirement that: (a) staff members holding the delegation always set up an 'out-of-office' notification in MS Outlook during their period of absence; and (b) provide the prescribed handover note to their respective officers-in-charge, specifying the scope of authority, period and limitation to exercising the delegation.	Important	O	Receipt of evidence that staff members holding the delegation have always set up an 'out-of-office' notification during their period of absence; and provided the prescribed handover note to their respective officers-in-charge, specifying the scope of authority, period and limitation to exercising the delegation.	31 December 2024
4	MINUSCA should strengthen the monitoring and reporting of its performance against key performance indicators by holding regular review meetings by the Senior Leadership Team, facilitated by the Risk Management and Compliance Unit.	Important	O	Receipt of evidence that the reports on Mission's key performance indicators have been regularly submitted to and reviewed by the Senior Leadership Team.	31 December 2024
5	MINUSCA should take steps to ensure that the Mission promptly records all exceptions to the administrative instructions within four calendar days from the date of decision in the exception log and that no exception should remain unreported.	Important	O	Receipt of evidence that the Mission had promptly recorded all exceptions to the administrative instructions within four calendar days from the date of decision in the exception log.	31 December 2024

<sup>5</sup> Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

<sup>6</sup> Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

<sup>7</sup> Please note the value C denotes closed recommendations whereas O refers to open recommendations.

<sup>8</sup> Date provided by MINUSCA in response to recommendations.

# **APPENDIX I**

## **Management Response**



**INTEROFFICE MEMORANDUM**

**MEMORANDUM INTERIEUR**

TO: Mr. Byung-Kun Min  
A: Director, Internal Audit Division, OIOS

DATE: 26 April 2024

FROM: Valentine Rugwabiza  
DE: SRSG and Head of MINUSCA

REFERENCE MINUSCA/OSRSG/110/2024

SUBJECT: **MINUSCA's comments on the Draft report on an audit of the Delegation of Authority framework in MINUSCA (Assignment No. AP2023-637-02)**

1. With reference to your interoffice memorandum dated 12 April 2024 on the above captioned subject, kindly find attached MINUSCA's comments on the Draft report of an audit of the Delegation of Authority Framework in MINUSCA.
2. I take this opportunity to thank your team for the findings and recommendations issued in this audit.

**Annex (1):** – MINUSCA's comments on the Draft report on an audit of the Delegation of Authority framework in MINUSCA

cc: Ms. Xin Zhou, OIOS  
Mr. Sory Sangaré, Director of Mission Support, MINUSCA  
Mr. Souleymane Thioune, Acting Chief of Staff, MINUSCA  
Mr. Seydou Sirpe, Chief Resident Auditor for MINUSCA, Internal Audit Division, OIOS  
Ms. Tiphaine Dickson, Risk Management and Compliance Officer, MINUSCA

Management Response

Audit of the delegation of authority framework in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation Date	Client comments
1	MINUSCA should strengthen its sub-delegation structure by adequately tailoring and mapping individual authorities and responsibilities to sub-delegates to ensure that authorities granted were consistently aligned with responsibilities.	Important	Yes	Special Assistant (OSRSG)/Administrative Officer (ODMS)	31 December 2024	(a) MINUSCA accepts the recommendation and commits to strengthen, review all sub-delegations, and ensure the alignment of related mapping of individual authorities and responsibilities. (b) MINUSCA accepts the recommendation and commits to review all sub delegations to ensure that authorities granted were consistently aligned with responsibilities.
2	MINUSCA should regularly update the delegation of authority portal to ensure timely and accurate changes to delegates' authorities based on employment status.	Important	Yes	Special Assistant (OSRSG)/Administrative Officer (ODMS)	31 December 2024	(a) MINUSCA accepts the recommendation and commits to enter any changes to the authorities of the delegates in a timely and accurate manner, based on their employment status. (b) MINUSCA accepts the recommendation and commits to promptly de-provision the Umoja roles of the delegates once their delegation expires or is revoked. On a quarterly basis, the system

<sup>1</sup> Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

<sup>2</sup> Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.



Management Response

Audit of the delegation of authority framework in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

3	<p>MINUSCA should take appropriate measures to enforce the requirement that: (a) staff members holding the delegation always set up an 'out-of-office' notification in MS Outlook during their period of absence; and (b) provide the prescribed handover note to their respective officers-in-charge, specifying the scope of authority, period and limitation to exercising the delegation.</p>	Important	Yes	Administrative Officer (ODMS)	31 December 2024	<p>automatically prompts us to validate the mission User Access to the systems and required to provision or confirm the validity of their accesses.</p> <p>(a) MINUSCA accepts the recommendation as broadcasts for absence of MSD Service/Section Chiefs are done internally as well as an MSD task tracking system has also been implemented. However, a broadcast will be sent to all Mission personnel to remind them of their obligations for out-of-office, signature blocks. For the handover notes, an interoffice memorandum will be sent to all stakeholders. <i>[changes in comments]</i></p> <p>(b) MINUSCA accepts the recommendation and commits to provide the prescribed handover note to their respective officers-in-charge, specifying the scope of authority, period and limitation to exercising the delegation with a copy to their supervisors which should be kept on file for subsequent reference.</p>
4	<p>MINUSCA should strengthen the monitoring and reporting of its performance against key performance indicators by holding regular review meetings by the Senior Leadership Team,</p>	Important	Yes	Chief Risk Management and Compliance Officer	31 December 2024	<p>The Risk Management and Compliance unit (RMCU), in coordination with the Chief of Staff, will submit regular reports on the Mission's performance against the Delegation of Authority's key</p>

**APPENDIX I**

**Management Response**

**Audit of the delegation of authority framework in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic**

5	<p>facilitated by the Risk Management and Compliance Unit.</p> <p>MINUSCA should take steps to ensure that the Mission promptly records all exceptions to the administrative instructions within four calendar days from the date of decision in the exception log and that no exception should remain unreported.</p>	Important	Yes	Administrative Officer (ODMS)	31 December 2024	<p>performance indicators to the Senior Leadership team to ensure their adequate monitoring.</p> <p>(a) MINUSCA accepts the recommendation and will systematically review all exceptions for consistency with the staff regulations and rules. Currently 3 staff members have been mapped to record exceptions in the dashboard.</p> <p>(b) MINUSCA accepts the recommendation will map additional staff members as required. Head of Units will be required to systematically alerts focal points as soon as an exception case is identified.</p>
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