



INTERNAL AUDIT DIVISION

REPORT 2019/061

Audit of procurement activities in the
United Nations Assistance Mission in
Afghanistan

The Mission needed to improve the
timeliness, performance measurement and
risk management of the procurement process

19 July 2019
Assignment No. AP2019/630/01

Audit of procurement activities in the United Nations Assistance Mission in Afghanistan

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of procurement activities in the United Nations Assistance Mission in Afghanistan (UNAMA). The objective of the audit was to assess whether UNAMA implemented effective and efficient processes to ensure that goods and services are procured within the required timeframes at competitive prices and meet the applicable specifications. The audit covered the period from 1 January 2017 to 31 March 2019 and included: (i) compliance with delegated procurement authority, (ii) acquisition planning, (iii) solicitation process, and (iv) management of the Procurement Unit.

UNAMA established technical and commercial evaluation teams to review procurement bids and a Local Committee on Contracts to advise on proposed contract awards. Procurement staff regularly filed financial disclosure and declaration of interest statements and had completed the mandatory procurement training courses. However, to enhance the effectiveness and efficiency of procurement activities UNAMA needed to improve the timeliness, performance measurement and risk management of the procurement process.

OIOS made four recommendations. To address issues identified in the audit, UNAMA needed to:

- Ensure timely and transparent opening of bids;
- Train staff in technical units to improve the timeliness of requisitioning and technical evaluations;
- Develop and measure key performance indicators; and
- Establish a comprehensive risk management framework and risk treatment plans for procurement activities.

UNAMA accepted the recommendations and has initiated action to implement them.

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Audit of procurement activities in the United Nations Assistance Mission in Afghanistan

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of procurement activities in the United Nations Assistance Mission in Afghanistan (UNAMA).
2. The Procurement Unit is responsible for acquisition of goods and services at economical prices in right quantities and in a timely manner to support the Mission's mandate. The procurement of goods and services is governed by the United Nations Financial Regulations and Rules (FRR), Procurement Manual and UNAMA standard operating procedures (SOPs) for the Tender Opening Committee (TOC) and Local Committee on Contracts (LCC).
3. The Procurement Unit processed 97 formal solicitations, such as invitations to bid (ITBs) and requests for proposals (RFPs) amounting to \$75 million and 537 informal solicitations such as requests for quotations (RFQs) and low value acquisitions (LVAs) amounting to \$4.44 million to procure goods and services between 1 January 2017 and 31 December 2018, which included fuel, security services, and lease of premises for office and residential accommodation. During the audit period, UNAMA issued 696 purchase orders (POs) totaling \$54.40 million and 375 LVAs totaling \$1.39 million. As at 31 March 2019, UNAMA had 96 locally managed contracts totaling \$48.17 million.
4. The Unit is headed by a Chief Procurement Officer (CPO) at the P-4 Level who reports to the Chief Supply Chain Management and is supported by a Procurement Officer at the P-3 level, two Procurement Assistants at the Field Service level, one Procurement Assistant at the National Professional Officer level and three Procurement Assistants at the local level. The staffing and other costs of the Procurement Unit for 2018 were \$849,940.
5. Comments provided by UNAMA are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

6. The objective of the audit was to assess whether UNAMA implemented effective and efficient processes to ensure that goods and services are procured within the required timeframes at competitive prices and meet the applicable specifications.
7. This audit was included in the 2019 risk-based work plan of OIOS due to the financial, operational and reputational risks relating to the procurement of goods and services in UNAMA.
8. OIOS conducted this audit from February to May 2019. The audit covered the period from 1 January 2017 to 31 March 2019. Based on an activity-level risk assessment, the audit covered higher and medium risk areas that included: (i) compliance with delegated procurement authority; (ii) acquisition planning, (iii) establishment of specifications, statements of works and terms of reference; (iv) procurement activities including the solicitation process, evaluation of bids and proposals, awarding of contracts, and processing of POs; and (v) management of the Procurement Unit.
9. The audit methodology included: (a) reviews of relevant documents including POs, solicitation documents, bid evaluation reports and LCC minutes; (b) interviews and discussions with key personnel;

and (c) reviews of sampled POs and performance securities to test the effectiveness of controls. The Kabul office was visited as part of the field work.

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

III. AUDIT RESULTS

A. Procurement authority and review function

UNAMA introduced measures to comply with delegated procurement authority

11. In accordance with the Procurement Manual, the Chief of Mission Support sub-delegated procurement authority to the CPO and four other procurement staff, and POs and LVAs were approved in accordance with the delegated procurement authorities. However, contrary to guidance provided in the Manual, UNAMA sometimes did not consolidate similar requirements and used LVAs and RFQs to procure recurring requirements such as printing services, drinking water, maintenance of vehicles, construction and electrical materials and services, and shipping. This splitting of requirements undermined the Mission's objectives of obtaining best value for money by leveraging economies of scale and could result in circumvention of delegated procurement authority thresholds. This occurred due to inadequate monitoring and non-consolidation of informal solicitations for urgent operational requirements.

12. After the audit field visit, the Mission issued an SOP on processing LVAs, and as from May 2019, the Procurement Unit started reviewing monthly LVA reports to advise technical units on more effective means of sourcing their requirements. In addition, the Mission's Acquisition Management Unit, established in September 2018 would ensure, among other things, the timely requisitioning of goods and services in coordination with the Integrated Warehousing and Procurement Units. In view of the initiatives taken by the Mission management, OIOS did not make a recommendation at this stage.

LCC reviewed procurement cases and was planning to enhance skills through recommended training

13. In accordance with the administrative instruction on contract review committees (ST/AI/2011/8) and relevant SOP, the Mission established a properly constituted LCC. During the audit period, the LCC held 44 meetings and reviewed 50 procurement cases, comprising 22 new contracts and 28 modifications to existing contracts. A review of 30 minutes of LCC meetings indicated that the Committee reviewed cases to ensure compliance with the FRR, Manual and other relevant guidance; and made appropriate recommendations to the Chief of Mission Support. The Mission also took measures to prevent conflicts of interest in LCC proceedings and required members to recuse themselves from cases that they had an interest in. The Mission submitted eight cases beyond its delegated procurement authority to the Headquarters Committee on Contracts (HCC) for further review and approval by the Assistant Secretary-General for the former Office of Central Support Services. While emphasizing the need for clearer specifications of requirements and improved monitoring of contract expiry dates, the cases were cleared by HCC without referrals. The audit concluded that LCC review process was adequate.

14. Two of the nine Committee members had completed both mandatory basic and optional advanced LCC training courses, two had completed the basic course, but three others could not provide evidence of training done. None of the LCC secretaries/alternate secretaries had completed the recommended training on writing minutes of meetings. This occurred due to inadequate funding. UNAMA advised that subject to availability of funds it would implement measures to ensure that more members of the LCC complete

recommended training courses and file copies of their training certificates. No recommendation was therefore made at this stage.

Mission staff regularly filed financial disclosure and declaration of interest statements

15. In accordance with the Secretary-General's bulletin on financial disclosure and declaration of interest statements (ST/SGB/2006/6), UNAMA ensured that all staff whose principal duties involved the procurement of goods and services, including eight from Procurement Unit, filed financial disclosure and declaration of interest statements with the United Nations Ethics Office. The audit verified the completeness of filings and found no exceptions. OIOS concluded that the Mission had established adequate controls to ensure compliance with the policy on financial disclosure and declaration of interests.

B. Acquisition planning

The Mission started reviewing its acquisition planning practices

16. In accordance with the supply chain management strategy, UNAMA submitted its acquisition plans and quarterly reports to the United Nations Global Acquisition Planning Team in Brindisi, indicating the value of POs obligated. However, the plans included errors, such as incorrect formulas in the spreadsheet, which inflated the value of obligated POs by \$10.77 million in the acquisition plan for the biennium 2016-2017. The plans also included unjustified use of informal instead of formal solicitation methods and late timing of solicitation dates vis-à-vis required dates of delivery. This was due to limited knowledge on the use of planning tools and inadequate supervision over preparation of the acquisition plans.

17. The Procurement Unit did not identify opportunities to consolidate requirements and did not provide expert advice on the most appropriate methods of sourcing. This resulted in ineffective procurement processes and delayed delivery of adequate goods and services to the Mission. However, the measures discussed in paragraph 12 should improve UNAMA's acquisition planning process. The planned deployment of Umoja Extension II in the last quarter of 2019 would also introduce demand and supply network planning and assist the Mission in further optimizing inventory management. Therefore, no recommendation was made in this regard.

C. Solicitation process

The Mission needed to ensure systematic and timely opening of bid submissions

18. UNAMA established a TOC comprising 18 staff members to ensure timely opening of bids in view of rest and recuperation cycle of six weeks. A review of 40 out of the 97 formal solicitations showed that the TOC members were not part of the Procurement Unit or LCC. The Committee opened submissions after the bid closing date and recorded relevant information on bid abstract sheets, which were submitted to the Procurement Unit along with bidding documents. The TOC opened bids in the presence of a minimum of three members to ensure transparency and confidentiality. However, on one occasion, the Mission did not ensure all bids submissions were opened at the same time, which delayed completion of the technical evaluation by five days. After this lapse, UNAMA introduced a control whereby a copy of the bid submission register was used by the TOC to confirm that all bids had been opened. Therefore, the audit did not make a recommendation in this regard.

19. The Procurement Unit did not consistently provide the TOC Chairperson with the required monthly schedule of bid closing dates. In most cases, the Unit requested for tenders to be opened over a range of dates, rather than within 24 hours of bid closures, as recommended in the Manual and Mission SOP. This

resulted in delays of four to eight days after the closures in 9 out of 40 sampled cases. In addition, bid submissions were not opened in the presence of participating bidders or their representatives. Although the Procurement Unit attributed the practice to security concerns, the audit noted that public opening was possible as vendors were regularly admitted to the Mission premises for mandatory pre-bid meetings, site visits and performance review meetings. The above instances led to inefficient processing of bid submissions and may undermine the transparency of the solicitation process.

(1) UNAMA should implement mechanisms to ensure that: (i) the Procurement Unit provides timely schedules of bid opening dates to ensure compliance with the relevant guidelines; and (ii) bid submissions are opened in the presence of bidders or their representatives.

UNAMA accepted recommendation 1 and stated that the Mission had set aside 12 noon on Mondays and Wednesdays as official dates for tender closing, with bid opening the next day or as stated in responses to bidders' clarifications. The Procurement Unit had started notifying TOC when tenders are issued and encourages bidders to participate in public openings. Recommendation 1 remains open pending receipt of evidence of timely opening of bids in the presence of bidders or their representatives.

The Mission implemented measures to enhance controls over electronic bid submissions

20. In line with the Manual and SOP, the TOC received 199 electronic responses to 97 formal solicitations through a dedicated email account accessible only to three designated members of the TOC to ensure authentication, security and confidentiality. The following were noted:

- The TOC email account regularly received global broadcasts from United Nations Headquarters, which frequently congested its inbox and obscured visibility of solicitation responses, resulting in an instance where a vendor's electronic bid submission was rejected by the email server because the TOC inbox was full; and
- Electronic submissions were accessible to three designated TOC members on their personal computers instead of a dedicated computer at a secure location with appropriate access controls to ensure confidentiality and transparency; and to rule out the possibility of unauthorized or inadvertent opening of electronic bids prior to closing dates. The TOC advised that when opening the email account, the Chairperson visually checked whether submitted emails were marked as, "Read". However, this did not provide adequate assurance on confidentiality of the submissions and exposed sensitive records to the unmitigated risk of unauthorized access in the event of collusion between email recipients and prospective bidders, which could be concealed by simply resetting the status of emails as "Unread".

21. Subsequent to audit review, UNAMA requested removal of the dedicated email account from global emailing groups and installed a dedicated computer in a secure location for use when the TOC opened bids submitted by email. Hence, no recommendation was made in this regard.

The Mission initiated efforts to facilitate the participation of female vendors in procurement

22. UNAMA did not adequately promote the participation of female owned businesses in its procurement activities in pursuance of the United Nations sustainable development goal number five on gender mainstreaming. The Mission did not award any contracts to female vendors during the period under audit review. According to the Afghanistan Women's Chamber of Commerce and Industry, there were over 800 female entrepreneurs in the host country and the Government had reserved for them a 5 per cent quota of Government tenders. Hence, the Mission missed an opportunity to empower women and expand the

diversity of its supplier base. This was because the Unit had not taken steps to implement the sustainable goal on empowerment of women in business. Subsequent to the audit, UNAMA initiated efforts to facilitate the registration of the Afghanistan Women's Chamber of Commerce and Industry in United Nations Global Marketplace, to enable the participation of female vendors in its procurement activities. In view of the action taken, OIOS did not make any recommendation in this regard.

UNAMA established evaluation teams to review bid submissions

23. UNAMA established technical evaluation teams comprising two subject matter experts and commercial evaluation teams comprising at least two staff of the Procurement Unit for procurement cases exceeding \$40,000. A review of 40 case files indicated that the teams assessed the ability of potential vendors to meet United Nations' minimum requirements based on predetermined criteria and selected vendors that offered the best value for money to the Mission; and authenticated the evaluations for accountability. Staff with reporting relationships were not included in technical evaluation teams to ensure objectivity and transparency of the process. OIOS concluded that UNAMA had implemented adequate controls over technical and commercial evaluations and the teams were generally functioning as intended.

The Mission needed to ensure timely completion of the procurement process

24. To ensure adherence to timelines established in the Manual, the Procurement Unit maintained a log of shopping carts detailing timelines for various stages of the procurement process to monitor lead times from receipt of requisitions to issuance of contract awards. A review of 40 procurement cases totaling \$20 million indicated that contrary to recommendations in the Manual, in seven instances, the Mission took on average 337 instead of 173 days to process RFPs from requisition to issuance of contracts. In two instances, it took on average 87 instead of 51 days to process RFQs; and in two other instances, UNAMA processed ITBs in 139 instead of 98 days.

25. The delays occurred due to late submission of shopping carts by technical units to the Procurement Unit. Six of the 40 shopping carts were received on average 18 days after the scheduled delivery dates, and in nine cases, instead of definitive delivery dates, the shopping carts indicated, "As soon as possible". Also, in seven cases, the Procurement Unit took on average 212 and 238 days to prepare informal and formal solicitation documents from receipt of shopping carts to issue of solicitation documents, instead of the recommended maximums of 8 and 50 days, respectively. Furthermore, in two cases, technical evaluations took around 39 days longer than the recommended maximum periods. This occurred mainly due to unclear specifications in solicitation documents and non-availability of technical evaluation team members. Also, 4 out of 30 LCC meetings reviewed were convened on average 46 days after commercial evaluations, due to non-availability of team members.

26. In some instances, after receiving requisitions late from technical units, the Procurement Unit expedited the later phases of the procurement process by reducing bid submission times by as much as 50 per cent, resulting in the Mission receiving only three or four submissions instead of a minimum of five for RFQs in some instances, due to allowing shorter solicitation periods.

27. In addition, the performance report for special political and peacekeeping missions prepared by the Supply Chain Management Team in the Department of Operational Support, New York indicated that average lead time (from creation of shopping cart to receiving of goods) for UNAMA was 152 days, whereas across various missions the average was 126 days during the period between 1 January and 31 December 2018. Delays were mainly due to challenges faced by technical units in specifying their requirements, technical evaluations and customs clearances.

(2) UNAMA should implement measures, including training of staff in technical units to improve the timeliness of requisitioning and technical evaluations to process procurement cases efficiently.

UNAMA accepted recommendation 2 and stated that the Procurement and Acquisition Management Units would organize relevant training for the technical units. Recommendation 2 remains open pending receipt of records indicating provision of training to relevant staff members.

UNAMA ensured submission of performance securities by all successful bidders

28. The Procurement Unit is required to obtain performance securities from successful bidders to compensate the Mission and support recovery from adverse financial or other consequences due to delayed or deficient performance by vendors. A review of 40 performance securities totaling \$2.09 million indicated that five totaling \$68,487 were obtained on average 46 days later than due dates, while 22 totaling \$1.96 million were not obtained at all, despite a clear requirement in the respective contracts. In addition, the validity of seven securities was on average 423 days less than the minimum required validity periods. The omissions were due to inadequate oversight by the Unit and absence of a system to reconcile the securities on hand to those required by vendor contracts. As a result, the Mission would be unable to safeguard its interests in the event of default by relevant vendors. Subsequent to audit, the Mission followed up with contractors, recovered \$19,385 worth of outstanding performance securities, and was continuing recovery efforts through correspondence with other vendors. In view of actions taken, OIOS did not make any recommendation in this regard.

D. Management of the Procurement Unit

The Procurement Unit needed to develop key performance indicators

29. The Chief Procurement Officer directly supervised the work of procurement staff on a day to day basis and the Unit held periodic staff meetings to discuss operational matters, although the proceedings were not documented. The staff did not specialize in specific types of goods or services, as the work was considered relatively uncomplicated with most activities covered by systems contracts. The Unit monitored case progress and staff productivity through workload tracking and shopping cart log-sheets updated by individual staff on a shared drive. The Unit was also in the process of implementing a checklist to ensure the completeness of case files. Subsequent to audit, the Unit started using Umoja Business Intelligence reporting features to monitor ongoing purchases and the validity of contracts. However, the Mission was yet to establish key performance indicators for the Procurement Unit, and thus relied upon general guidelines provided in the Manual, which may lead to delays in the procurement process due to lack of specific benchmarks.

(3) UNAMA should develop key performance indicators to measure the achievement of goals and targets in the procurement of goods and services.

UNAMA accepted recommendation 3 and stated that it would develop SOPs for procurement including a set of relevant key performance indicators. Recommendation 3 remains open pending receipt of key performance indicators for procurement.

UNAMA needed to establish a risk management framework for procurement activities

30. Despite a requirement by the Manual and the Anti-Fraud and Anti-Corruption Framework for the United Nations Secretariat, the Unit had not developed a Mission specific risk register and risk treatment

plans for operational risks related to procurement activities. A review of 40 of the 97 source selection plans indicated that risk management plans developed in consultation with requisitioners were generic, as they were obtained from the United Nations Procurement Practitioner’s Handbook, rather than being specific to the prevailing conditions in UNAMA and the nature of commodities being procured. For example, 29 source selection plans included recurring risks such as, “no bid submission, late delivery, poor quality of goods, etc.”, without identifying any mitigation strategies. In addition, the plans did not consider fraud risks related to procurement, such as collusion with a vendor to manipulate the outcome of a procurement process. This limited the Mission’s ability to effectively manage the procurement-related risks. This was because the Mission’s ongoing implementation of risk management framework had yet to be extended to its procurement activities. OIOS considers that procurement is a highly sensitive activity and the management of its risks needs to be prioritized.

(4) UNAMA should develop a comprehensive risk management framework and risk treatment plans for procurement activities.

UNAMA accepted recommendation 4 and stated that it would develop a risk management framework for procurement activities in cooperation with relevant stakeholders. Recommendation 4 remains open pending receipt of a copy of the risk management framework.

Procurement staff had generally completed the mandatory training courses

31. As required by the Manual and Secretary-General’s bulletin on mandatory learning programme (ST/SGB/2018/4), the Procurement Unit staff had completed all the 12 mandatory procurement training courses. As of April 2019, approximately 90 per cent had also completed the United Nations mandatory training programmes. OIOS appreciates the significant rate of compliance and ongoing follow-up on remaining staff to complete the training courses.

UNAMA implemented measures to streamline gender in procurement activities

32. The United Nations policy on gender parity requires UNAMA to expand the role and contribution of women in its field-based operations, through appropriate recruitment and retention strategies. Three of the eight staff members in the Procurement Unit and 6 out of 18 staff in the TOC were females. The percentage of female staff serving on LCC decreased from two in 2017 to one in 2018 and in the 30 LCC meetings reviewed, the average percentage of female participants was 29 per cent. This led to inadequate diversity of gender perspectives relating to procurement activities. The imbalance was due to insecurity and negative social attitudes towards working women. To address this challenge, the Mission had consulted with Headquarters in New York to allow more opportunities for Afghan women, incorporate them into the work force and advocate within the country for gradual change in attitudes that discourage working women. In view of measures being taken to address the issue, OIOS did not make any recommendation in this regard.

IV. ACKNOWLEDGEMENT

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

(Signed) Eleanor T. Burns
Director, Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of procurement activities in the United Nations Assistance Mission in Afghanistan

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	UNAMA should implement mechanisms to ensure that: (i) the Procurement Unit provides timely schedules of bid opening dates to ensure compliance with the relevant guidelines; and (ii) bid submissions are opened in the presence of bidders or their representatives.	Important	O	Submission of evidence of timely opening of bids in the presence of bidders or their representatives.	31 July 2019
2	UNAMA should implement measures, including training of staff in technical units to improve the timeliness of requisitioning and technical evaluations to process procurement cases efficiently.	Important	O	Submission of records indicating provision of training to relevant staff members.	30 October 2019
3	UNAMA should develop key performance indicators to measure the achievement of goals and targets in the procurement of goods and services.	Important	O	Submission of key performance indicators for procurement.	30 October 2019
4	UNAMA should develop a comprehensive risk management framework and risk treatment plans for procurement activities.	Important	O	Submission of a copy of the risk management framework.	30 October 2019

¹ Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

² Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or 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 UNAMA in response to recommendations.

APPENDIX I

Management Response

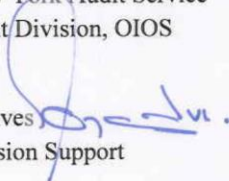
United Nations  Nations Unies

UNITED NATIONS ASSISTANCE MISSION IN AFGHANISTAN
UNAMA

Office of the Chief of Mission Support

14 July 2019

To : Ms. Muriette Lawrence-Hume,
Chief of New York Audit Service
Internal Audit Division, OIOS

From : Jorge Goncalves 
Chief of Mission Support

Subject: **Draft report on an audit of procurement activities in the United Nations Assistance Mission in Afghanistan (Assignment No. AP2019/630/01)**

1. Reference is made to your memorandum dated 01 July 2019 on the above subject.
2. As requested, please find attached UNAMA's response to OIOS recommendations along with action plan with target dates and the titles of the individuals responsible for implementing the recommendations.

Kind Regards

cc: Ms. Denise Wilman, Chief of Staff, UNAMA
Mr. Ashley Lynn, Chief, Supply Chain Management, UNAMA
Mr. Bard Stamnes, Chief, Procurement Officer, UNAMA
Mr. Zulfiqar Gill, Chief, Resident Audit Office Kuwait, IAD-OIOS
Mr. Adityavikram Pachisia, Audit Focal Point, UNAMA
Ms. Cynthia Avena-Castillo, Professional Practice Section, IAD-OIOS

AUDIT RECOMMENDATIONS

Audit of procurement activities in the United Nations Assistance Mission in Afghanistan

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments ³
1	UNAMA should implement mechanisms to ensure that: (i) the Procurement Unit provides timely schedules of bid opening dates to ensure compliance with the relevant guidelines; and (ii) bid submissions are opened in the presence of bidders or their representatives.	Important	Yes	CPO/TOC	31 July 2019	Mondays and Wednesdays are scheduled official days for tender closing at 12 Noon. Tenders are opened the next day as stated in the solicitation documents or as stated in responses to tender clarifications. In general between 24 and 48 hours after the submissions. The TOC is notified immediately as the tender is issued. TOC has established/signed standard operating procedures. Procurement always encourages bidders to participate in public openings.
2	UNAMA should implement measures, including training of staff in technical units to improve the timeliness of requisitioning and technical evaluations and process procurement cases efficiently.	Important	Yes	CPO/Technical Units	30 October 2019	Relevant training was conducted mid-2016 to train Technical Unit staff on UN procurement processes/procedures. Procurement and AMU will organize a joint training session for the Technical Units.

¹ Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

² Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

³ Please indicate feasibility and realistic timelines for implementation of the recommendation.

AUDIT RECOMMENDATIONS

Audit of procurement activities in the United Nations Assistance Mission in Afghanistan

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments ³
3	UNAMA should develop key performance indicators to measure the achievement of goals and targets in the procurement of goods and services.	Important	Yes	CPO	30 October 2019	UNAMA procurement standard operating procedures also comprising KPIs will be established/signed.
4	UNAMA should develop a comprehensive risk management framework and risk treatment plans for procurement activities.	Important	Yes	CPO	30 October 2019	A risk management framework for Procurement activities will be established in cooperation with relevant stakeholders.