

Office of Internal Oversight Services

## **INTERNAL AUDIT DIVISION**

### **REPORT 2019/090**

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#### **Audit of asset disposal and camp closure in the United Nations Mission for Justice Support in Haiti**

**The Mission needed to further improve the asset disposal and environmental clean-up processes to complete disposal of assets within the liquidation period**

**14 October 2019**

**Assignment No. AP2019/685/03**

# **Audit of asset disposal and camp closure in the United Nations Mission for Justice Support in Haiti**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of asset disposal and camp closure in the United Nations Mission for Justice Support in Haiti (MINUJUSTH). The objective of the audit was to assess whether MINUJUSTH was disposing of assets and closing camps in a cost-effective and timely manner and in compliance with the regulations, rules and established guidelines. The audit covered the period from 1 July 2018 to 31 August 2019 and included disposal and safeguarding of assets and camp closure and environmental clean-up.

MINUJUSTH initiated its liquidation planning and prepared the Mission closure plan in March 2019 and the Asset Disposal Plan (ADP) was approved in June 2019. The Mission had written-off or initiated write-off for 45 per cent of its assets by 31 August 2019 and was taking action to close those camp sites no longer required. With its upcoming closure on 15 October and the liquidation period ending on 31 December 2019, the Mission needed to further improve its asset disposal and environmental clean-up processes to complete the disposal of assets within the liquidation period.

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

- Develop, in coordination with Department of Operational Support, a contingency plan to address the risks of disposal of assets remaining incomplete beyond the approved liquidation period;
- Finalize disposal actions for major assets and update the ADP and Umoja asset records;
- Seek ex post facto approvals from appropriate authority for non-compliant disposal actions;
- Develop a time-bound action plan and implement the security measures recommended by the ad hoc security risk management review; and
- Ensure that the recommendations of the environmental assessment mission are implemented, and the remaining hazardous and non-hazardous waste are disposed of in an environmentally compliant manner.

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

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# Audit of asset disposal and camp closure in the United Nations Mission for Justice Support in Haiti

## I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of asset disposal and camp closure in the United Nations Mission for Justice Support in Haiti (MINUJUSTH).
2. MINUJUSTH was established by Security Council resolution 2350 (2017) on 13 April 2017. The mandate horizon of MINUJUSTH was expected to be two years ending in October 2019. Accordingly, the Security Council by resolution 2466 (2019) authorized the withdrawal of all personnel and closure of MINUJUSTH by 15 October 2019.
3. MINUJUSTH initiated its liquidation planning and prepared the Mission closure plan in March 2019. At that time, the efforts on mission closure were co-led by the Chief of Mission Support and Chief of Staff who also co-chaired the Mission Closure Working Group. The Property Management Unit (PMU) was responsible for writing off and disposing of assets in collaboration with the respective technical teams. To address the political and security related risks in Haiti, in July 2019 MINUJUSTH restructured the mission support component by establishing separate teams focusing on mandate implementation, closure and liquidation, as well as the start-up of the new special political mission to succeed MINUJUSTH (United Nations Integrated Office in Haiti or BINUH). A D-1 Liquidation Coordinator appointed in July 2019, took over the responsibility for coordinating camp closure and asset disposal activities undertaken by the Mission during the closure and the liquidation period ending on 31 December 2019.
4. MINUJUSTH had about 12,500 assets having an acquisition value of \$78.2 million. The Mission continued to dispose surplus assets of the United Nations Stabilization Mission in Haiti (MINUSTAH), which had not been disposed of by MINUSTAH. The MINUJUSTH Asset Disposal Plan (ADP) was approved by the United Nations Global Service Centre (UNGSC) in Brindisi on 28 June 2019. Table 1 provides the grouping of assets under different categories as per the approved ADP.

**Table 1: MINUJUSTH Asset Disposal Plan (28 June 2019)**

<b>Asset Group</b>	<b>Number of Assets</b>	<b>Acquisition Values \$</b>
Group I - Transfer to other missions or United Nations reserve	1,934	9,023,120
Group II - Transfer to other United Nations entities	1	21,412
Group IV - Commercial/scrap sale or gifting	5,532	42,879,921
<b>TOTAL</b>	<b>7,467</b>	<b>51,924,453</b>

5. Comments provided by MINUJUSTH are incorporated in italics.

## II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

6. The objective of the audit was to assess whether MINUJUSTH was disposing of assets and closing camps in a cost-effective and timely manner and in compliance with the regulations, rules and established guidelines.

7. This audit was included in the 2019 risk-based work plan of OIOS due to scheduled drawdown and closure of MINUSTAH and related financial and reputational risks to the Organization.

8. OIOS conducted this audit from in August and September 2019. The audit covered the period from 1 July 2018 to 31 August 2019. Based on an activity-level risk assessment, the audit covered higher and medium risk areas including: disposal of assets; safeguarding of assets; and camp closure and environmental clean-up.

9. The audit methodology included: (a) interviews of key personnel, (b) reviews of relevant documentation, (c) analytical reviews of data, (d) sample testing of 129 asset disposal actions, and (e) physical inspection of the property disposal yard and observation of security measures implemented.

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

### **III. AUDIT RESULTS**

#### **A. Disposal of assets**

##### The Mission needed to develop a contingency plan for the disposal of assets remaining incomplete beyond the approved liquidation period

11. The lack of timely disposal of assets was a significant risk for the Mission as the ADP was only approved by UNGSC on 28 June 2019. To accelerate the disposal process, the Mission established a Mission Closure Working Group to address the four work streams on the Mission closure plan, including disposal of assets. The Mission Closure Working Group developed Gantt charts to monitor the ADP timelines and held weekly meetings with the Department of Operational Support and UNGSC to follow up on the implementation of the closure plan. The Mission also invited four asset disposal experts from UNGSC to support and expedite the asset disposal process. A newly appointed Liquidation Coordinator arrived in Haiti on 19 August.

12. However, the Mission did not meet the planned timelines for the implementation of the ADP. As of 31 August 2019, the Mission still needed to complete disposal actions for 64 per cent of the assets. Due to delay in initiating the write-off process, the Mission had so far completed two commercial sales covering 54 items with a net book value of \$508,418 sold for \$317,034, and a third commercial sale covering 33 items with a net book value of \$183,941 sold for \$209,925 was at the final stage, awaiting items to be collected by the bidders. The sales were conducted according to the Procurement Manual. The Mission received 72 bids, awarded the lots to 21 bidders, and released the assets on payment of the full proceeds and government taxes. The Mission also recruited an individual contractor at the Property Disposal Unit (PDU) to ensure that United Nations insignia were removed before the assets were collected and removed from the Mission compound.

13. The Mission started two new commercial sales in August 2019 for about 6,100 assets and consumable items. The Mission had initially planned to complete the commercial sale process by 2 October and the final write-off process for all left-over assets by 23 October, which was not feasible. In addition, due to a lack of approval from government authorities, the United Nations Country Team could not move into areas 4 and 5 of the Log base and take over the left-over assets. The Mission was in the process of initiating its sixth commercial sale for about 3,000 left-over assets and consumable items.

14. The Mission took on average 16 weeks to complete a commercial sale, which included an average of 10 weeks from the date of award, for the successful bidders to collect the assets purchased. This was due to delays in payment of government taxes, despite the Mission issuing *notes verbales* to the buyers to facilitate the payment of taxes. Should sold assets remain uncollected by the end of the liquidation period on 31 December 2019, MINUJUSTH planned to transfer custody of them to BINUH, which would be responsible for handing them over to the successful bidders. Alternatively, the Mission would withhold 10 per cent of the proceeds and offer the assets to the second highest bidder, as provided for in the bid documents.

15. However, the Mission was faced with an increased risk of not being able to complete the disposal of all assets within the approved liquidation period because of prevailing security risks, delays by the technical units to initiate write-off process for surplus assets and inadequate space for staging asset lots for subsequent commercial sales. The Mission had not yet developed a contingency plan with mitigation measures in case it is not able to complete the disposal actions within the approved liquidation period.

**(1) MINUJUSTH should, in coordination with Department of Operational Support, develop a contingency plan with mitigation measures to address the operational and security risks of the disposal of assets remaining incomplete beyond the approved liquidation period.**

*MINUJUSTH accepted recommendation 1 and stated that it finalized a contingency plan on 23 September 2019 to address the more likely delays by successful bidders in commercial sales to collect assets. The Closure and Liquidation Team was closely coordinating with the BINUH advance team on this matter. Recommendation 1 remains open pending receipt of the approved contingency plan.*

The Mission needed to finalize the disposal actions for major assets and update Umoja asset records

16. MINUJUSTH inherited more than 12,000 assets from MINUSTAH. To ensure optimization of the surplus stock levels, the Mission Supply Chain Management team in October 2018 designed the Asset Distribution Project to dispose of surplus assets. However, the Mission completed only two disposal actions under this project (gifting of vehicle spare parts to Haitian National Police [HNP] with an acquisition value of \$139,000 and gifting of 359,000 medical consumable items to Médecins Sans Frontiers), both of which were not in compliance with the write-off process, including review by the Local Property Survey Board (LPSB) as required by its standard operating procedure and one case lacked the approval of the delegated authority.

17. Subsequently, to strengthen its disposal process, MINUJUSTH established a Gifting Committee Working Group on 22 March 2019, chaired by the Chief of Staff to advise on any logistical, administrative, financial, legal, ethical, political, and/or reputational risks that may arise as the result of the disposition of property items by gift or sale at a nominal price and to make recommendations to the Head of Mission. The Committee met six times between March and August 2019 to review the requests for gifting from government entities, intergovernmental organizations and non-profit organizations and ensured they were approved by the Head of Mission, who had received the delegation of authority from the Secretary-General to approve such requests. The Mission also prepared and implemented guidelines for aligning the LPSB and the Gifting Committee Working Group to fast track the disposal of MINUJUSTH assets by ensuring a more efficient assets disposal process.

18. While, 7,467 assets were included in the approved ADP as shown in Table 1, the Mission continued to report on the disposal status of all 12,500 assets it needed to dispose. As of 31 August 2019, the Mission reported that 4,499 or 36 per cent of its assets having an acquisition value of \$22.4 million had been written off or disposed through gifting/commercial sale, scrap and destruction and it had initiated write-off of 1,122

or 9 per cent of its assets having an acquisition value of \$9.6 million. OIOS review of the asset disposal actions indicated that the decisions made by the LPSB and Gifting Committee Working Group were adequately documented, supported and were generally in compliance with the asset disposal guidance and procedures. However, the Mission had yet to:

- Ensure that all assets not yet written-off are included in the ADP, and finalize the disposal process for: i) sale of perimeter walls having a depreciated value of \$1.04 million and \$354,490, to the landowners at two camp locations that were closed in October 2018 and April 2019, respectively; ii) approximately 16,000 items in stock including projectile tear gas, smoke grenades and hand-launched grenades valued at \$247,000 that were inherited from MINUSTAH (5,010 items expiring in early 2020 were gifted to HNP in March 2019); and iii) fuel farms having an acquisition value of \$4.0 million and a fair market value of \$3.0 million, which were not included in the ADP.
- Obtain the approval of the UNGSC for disposal actions not in line with the ADP. For example: i) the approved ADP had 1,935 items in Group I and 5,525 items in Group IV; however, at the time of audit, there were 888 items in Group I and 6,594 items in Group IV; and ii) the Mission's LPSB recommended disposal of the assets located in all co-location sites by gifting them to HNP; however, for four co-location sites the Mission changed the recommended disposal method by transferring the assets to BINUH.
- Update Umoja with accurate records of assets and disposal actions. Due to the data quality issues in Umoja, the Mission did not have reliable net book values for its assets. The Mission also maintained off-line records in Excel for disposal actions, which had not been updated in Umoja. For example, OIOS review of asset disposal actions indicated that in 74 out of 129 cases, write-off notifications had not been initiated by technical units in Umoja. Also, the Mission reported a total of 12,538 assets in its June monthly closure report and 12,479 assets in its August monthly closure report, indicating inconsistency in its reporting.
- Obtain ex post facto authorization for the cases mentioned in paragraph 16, as well as 52 fixed installations having a book value of \$3.53 million that were demolished or left in-situ as per the handover arrangements agreed with the landowners of two closed camps.

19. The above occurred because technical units did not have sufficient expertise to update disposal actions in Umoja and delays in taking decisions on disposal of major assets. The Mission stated that the asset disposal experts from UNGSC were supporting the technical units to update and expedite the asset disposal actions in Umoja. However, the Mission was at risk of inaccurate reporting on the implementation of the ADP and undertaking disposal actions not in line with the approved ADP and disposal procedures.

**(2) MINUJUSTH should further strengthen controls over its asset disposal process, including: i) finalizing the disposal actions for major assets and updating the Asset Disposal Plan; and ii) accurately updating Umoja asset records.**

*MINUJUSTH accepted recommendation 2 and stated that all disposal actions were planned to be completed before the end of the liquidation period and once the amendments to the ADP were finalized, formal approval would be requested from the Director, UNGSC. Recommendation 2 remains open pending receipt of the updated ADP and documentary evidence of the updated asset records in Umoja.*

**(3) MINUJUSTH should seek ex post facto approvals from appropriate authority for non-compliant disposal actions.**

*MINUJUSTH accepted recommendation 3 and stated that the non-compliant disposal cases were sent to the LSPB for ex post facto review and had been approved by the Officer-in-Charge of Mission Support. Recommendation 3 remains open pending receipt of documentary evidence of the ex post facto approvals.*

## **B. Safeguarding of assets**

### The Mission needed to implement the recommended security measures

20. The MINUJUSTH Security Section conducted an ad hoc security risk management (SRM) to assess the security related risks resulting from the drawdown and closure process of the Log base. The SRM was based on prior experience from the closure of MINUSTAH and covered the period from 15 April to 30 November 2019. The Security Section identified several risks and the related mitigation measures to address these risks. Additional security measures for areas 4 and 5 of the Log base, where the post-closure liquidation activities will take place, were also identified in August 2019.

21. The Mission had implemented some of the measures such as increasing the number of armed private security guards, increasing regular searching and screening of all United Nations and non-United Nations vehicles entering and exiting the compound, increased access and exit controls for both United Nations personnel, contractors, consultants and visitors. Due to the increased security measures, the Security Investigation Unit received relatively fewer cases of stolen or missing items and opened investigation for five cases of items reported as missing by departing staff members during June-August 2019. However, other measures were not implemented leaving gaps in the implementation of the SRM mitigation measures, which were aimed at covering most aspects of the security of the Mission during the closure and liquidation period.

22. This happened because the Security Section did not develop a time-bound action plan to implement the recommended security measures, taking into account their cost-effectiveness. After the closure of Delta camp and withdrawal of the Formed Police Unit, the camp premises were vandalized by mobs in March 2019. As a result, the Mission was at an increased risk of loss of assets through theft and pilferage.

**(4) MINUJUSTH should develop a time-bound action plan and implement the security measures recommended by the ad hoc security risk management to mitigate security risks during the closure and liquidation period in a cost-effective manner.**

*MINUJUSTH accepted recommendation 4 and stated that the required security enhancements were ongoing and would be completed by 15 October. Recommendation 4 remains open pending receipt of documentary evidence of implementation of the recommended security measures.*

## **C. Camp closure and environmental clean-up**

### The Mission was taking action to close camp sites no longer required

23. As at 1 July 2018, MINUJUSTH maintained 10 camps and 20 co-location sites inherited from MINUSTAH. With proper planning and execution, MINUJUSTH had closed 8 of the 10 camps and 16 of the 20 co-location sites by 31 August 2019 and transferred the remaining four co-location sites to BINUH.



A review of one camp and 10 co-location sites closed between July and August 2019, indicated that the Mission had: conducted joint inspections with landowners; executed repairs, refurbishment and cleaning as appropriate; prepared initial and final inspections reports for closure of camps; issued environmental clearance certificates; and obtained signed agreement showing surrender of premises to landowners.

24. The Mission had developed timelines and action plans to close the remaining two camps (Gonaives and areas 1,2 and 3 of the Log base) by 15 October 2019. However, the inspection required to be undertaken by the government authorities, which was scheduled to take place on 20 August 2019, had not yet been undertaken. Mission management stated that the inspections were delayed due to the current political situation and the Government had not yet identified a government entity to which the premises would be handed over to. The Mission was working closely with the authorities and had put in place mitigation measures to ensure that the camp will be vacated by October 2019. Therefore, OIOS did not make a recommendation on this issue.

The Mission needed to dispose of the remaining hazardous and non-hazardous waste in an environmentally compliant manner

25. The Mission contracted three contractors to remove hazardous waste, including disposal of metal scrap; disposal by sale of electronic scrap, used and damaged tires and acid lead batteries; and removal of segregated materials for recycling. It also engaged one contractor to remove non-hazardous solid waste and clean septic tanks.

26. However, OIOS visit to the Mission's disposal yard on 20 August 2019 observed the presence of large amounts of hazardous and non-hazardous waste that were still pending disposal. The Mission had not disposed of significant quantities of solid waste around the fence, and 61 culverts full of ashes from incineration of medical waste/expired medicines and other hazardous waste. As per the recommendations of the environmental assessment undertaken by the Rapid Environmental and Climate Technical Assistance Facility from UNGSC in August 2018, the Mission was required by September 2018, to finalize encapsulation and disposal of ashes from incineration of medical waste/expired medicines and fluorescent tubes at an approved off-site location in line with the environmentally compliant disposal procedures.

27. The above occurred because actions taken by the Mission so far were insufficient to dispose of the hazardous waste. As a result, the Mission could be exposed to environmental and reputational risks. The Mission's Environmental Compliance Unit stated that it was in the process of finalizing arrangements for disposal of the culverts.

**(5) MINUJUSTH should ensure that the recommendations of the environmental assessment mission undertaken by the Rapid Environmental and Climate Technical Assistance Facility from the United Nations Global Service Centre are implemented, and the remaining hazardous and non-hazardous waste are safely removed from the Mission's compound and disposed of in an environmentally compliant manner.**

*MINUJUSTH accepted recommendation 5 and stated that the recommendations of the environmental assessment mission were being implemented and a follow-up visit was planned before 15 October to verify all actions taken. A separate contract was specifically established by the Mission for the disposal of encapsulated materials at the government approved site and the Mission was closely monitoring the disposal of hazardous materials, including fluorescent lamps and medical waste. Recommendation 5 remains open pending receipt of documentary evidence of implementation of the recommendations of the environmental assessment mission and the disposal of remaining hazardous and non-hazardous waste.*

#### **IV. ACKNOWLEDGEMENT**

28. OIOS wishes to express its appreciation to the management and staff of MINUJUSTH 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 asset disposal and camp closure in the United Nations Mission for Justice Support in Haiti

Rec. no.	Recommendation	Critical/ Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
1	MINUJUSTH should, in coordination with Department of Operational Support, develop a contingency plan with mitigation measures to address the operational and security risks of the disposal of assets remaining incomplete beyond the approved liquidation period.	Important	O	Receipt of the approved contingency plan	15 October 2019
2	MINUJUSTH should further strengthen controls over its asset disposal process, including: i) finalizing the disposal actions for major assets and updating the Asset Disposal Plan; and ii) accurately updating Umoja asset records.	Important	O	Receipt of the updated ADP and documentary evidence of the updated asset records in Umoja	15 October 2019
3	MINUJUSTH should seek ex post facto approvals from appropriate authority for non-compliant disposal actions.	Important	O	Receipt of documentary evidence of the ex post facto approvals	15 October 2019
4	MINUJUSTH should develop a time-bound action plan and implement the security measures recommended by the ad hoc security risk management to mitigate security risks during the closure and liquidation period in a cost-effective manner.	Important	O	Receipt of documentary evidence of implementation of the recommended security measures	15 October 2019
5	MINUJUSTH should ensure that the recommendations of the environmental assessment mission undertaken by the Rapid Environmental and Climate Technical Assistance Facility from the United Nations Global Service Centre are implemented, and the remaining hazardous and non-	Important	O	Receipt of documentary evidence of implementation of the recommendations of the environmental assessment mission and the disposal of remaining hazardous and non-hazardous waste	31 December 2019

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> C = closed, O = open

<sup>4</sup> Date provided by MINUJUSTH in response to recommendations or updated by OIOS pending receipt of relevant documents.

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of asset disposal and camp closure in the United Nations Mission for Justice Support in Haiti

Rec. no.	Recommendation	Critical/ Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
	hazardous waste are safely removed from the Mission's compound and disposed of in an environmentally compliant manner.				

# **APPENDIX I**

## **Management Response**




**MINUJUSTH**

**INTEROFFICE MEMORANDUM**

**MEMORANDUM INTERNE**

Port-au-Prince, 10 October 2019  
SRSG/19/IOM/036

**To:** Muriette Lawrence-Hume, Chief, New York Audit Service

**From:** Helen La Lime, SRSG MINUJUSTH 

**Subject:** **Draft report on an audit of asset disposal and camp closure in MINUJUSTH (Assignment No. AP2019/685/03)**

1. In reference to your memo OIOS-2019-685-15 of 3 October 2019, please find enclosed the draft report on the audit of MINUJUSTH asset disposal and camp closure (**Assignment No. AP2019/685/03**) with our responses to the recommendations in the attached appendix.
2. We express our appreciation for a fruitful and constructive cooperation on the remaining audits before the closure of MINUJUSTH on 15 October.

Best regards.

cc: Mr. Anton Antchev, Liquidation Coordinator and OIC Mission Support, MINUJUSTH  
Ms. Cynthia Avena-Castillo, Professional Practices Section, IAD, OIOS  
Mr. Eugene Chen, Administrative Officer and Audit Focal Point, MINUJUSTH  
Mr. Deepak Goel, Acting Chief, Resident Audit Office, MINUJUSTH  
Ms. Daniela Kroslak, Chief of Staff, MINUJUSTH

## Management Response

## Audit of disposal of asset and camp closure in the United Nations Mission for Justice Support in Haiti

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
I	MINUJUSTH should, in coordination with Department of Operational Support, develop a contingency plan with mitigation measures to address the operational and security risks of the disposal of assets remaining incomplete beyond the approved liquidation period.	Important	Yes	Anton Antchev, Chief, Closure and Liquidation Pillar and OIC Mission Support	23 September 2019	A contingency plan was finalized on 23 September. Delays are most likely to result from delays in the collection of assets by successful bidders in the commercial sales. Should collection of assets not be completed before the end of the liquidation period on 31 December 2019, the custody of the assets (i.e. physical safeguarding) will be transferred to BINUH, which will be responsible for handing over assets to successful bidders. The Closure and Liquidation Team is closely coordinating with the BINUH advance team on this matter.

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

<sup>2</sup> 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.

## Management Response

## Audit of liquidation preparedness in the United Nations Mission for Justice Support in Haiti

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
2	MINUJUSTH should further strengthen controls over its asset disposal process, including: i) finalizing the disposal actions for major assets and updating the Asset Disposal Plan; and ii) accurately updating Umoja asset records.	Important		Joseph Kenney, Chief, Asset Disposal Team	15 October 2019	All disposal actions are planned and will be completed before the end of the liquidation period on 31 December 2019.  Due to changes in the initial planning assumptions, including changing requirements from other missions potentially receiving MINUJUSTH assets under group 1, the asset disposal plan is being amended. Once the update to the plan has been finalized, formal approval from the Director, UNGSC, will be requested. Global asset managers are being continuously updated on the amendments and their concurrence with those amendments has been obtained.
3	MINUJUSTH should seek ex post facto approvals from appropriate authority for non-compliant disposal actions.	Important	Yes	Rose Martin King, Chief, Property Management Unit	4 October 2019	The cases were sent to the LPSB for ex post facto review on 2 October 2019 and were approved by the OIC Mission Support on 4 October 2019.



## Management Response

## Audit of liquidation preparedness in the United Nations Mission for Justice Support in Haiti

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
4	MINUJUSTH should develop a time-bound action plan and implement the security measures recommended by the ad hoc security risk management to mitigate security risks during the closure and liquidation period in a cost-effective manner.	Important	Yes	Bruno Denais, Chief Security Adviser	15 October 2019	Most of the measures recommended by the ad hoc security risk assessment have already been implemented. The replacement of containers along the perimeter wall in area 5 is ongoing. The installation of CCTV cameras was not budgeted for and not feasible for MINUJUSTH to purchase at this stage.

Management Response

Audit of liquidation preparedness in the United Nations Mission for Justice Support in Haiti

5	<p>MINUJUSTH should ensure that the recommendations of the environmental assessment mission undertaken by the Rapid Environmental and Climate Technical Assistance Facility from the United Nations Global Service Centre are implemented, and the remaining hazardous and non-hazardous waste are safely removed from the Mission's compound and disposed of in an environmentally compliant manner.</p>	Important	Yes	<p>Marco Federico Alvarez Rodriguez, Environmental Affairs Officer</p>	31 December 2019	<p>MINUJUSTH is ensuring that the recommendations of the UNEP-REACT report are being implemented, including through follow-up during the daily Closure and Liquidation Team meetings. A report will be prepared on the implementation of UNEP-REACT recommendations, and a follow-up visit by a member of UNEP-REACT is planned before 15 October 2019 to verify that all actions have been carried out as requested.</p> <p>All non-hazardous solid waste and hazardous waste is being segregated into separate areas in the disposal yard, and removal of the solid waste by contractors is ongoing. A separate contract was specifically established by the Mission for the disposal of encapsulated materials at the government-approved Truitier site. The SOW for the contract was drafted with the support of UNEP-REACT. The Mission is closely monitoring the disposal of hazardous materials, including fluorescent lamps and medical waste.</p>
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