



INTERNAL AUDIT DIVISION

REPORT 2021/043

**Audit of quick impact projects in the
United Nations Mission in the Republic
of South Sudan**

**There was a need to enhance the
implementation and management of quick
impact projects**

**23 September 2021
Assignment No. AP2020-633-08**

Audit of quick impact projects in the United Nations Mission in the Republic of South Sudan

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of quick impact projects (QIPs) in the United Nations Mission in the Republic of South Sudan (UNMISS). The objective of the audit was to assess the adequacy and effectiveness of the management of QIPs in UNMISS. The audit covered the period from 1 July 2018 to 30 May 2021 and included: programme management and coordination; project implementation and management; and programme evaluation.

QIPs were approved in line with established Mission priority areas, adequately publicized to strengthen acceptance of the Mission's mandate by the South Sudanese and routinely evaluated to assess their impact. However, UNMISS needed to: allocate at least 15 per cent of funds to specific QIPs that support gender related activities; provide guidance to implementing partners to minimize delays in project implementation; better assess partners' capacity to implement QIPs; and engage in projects that can provide immediate benefits to communities.

OIOS made three recommendations. To address issues identified in the audit, UNMISS needed to:

- Allocate each year at least 15 per cent of QIP funds to implement projects that support gender equality, woman, peace and security, and women's empowerment;
- Enhance the capacity of implementing partners to produce acceptable project proposals and provide guidance on payment registration requirements in Umoja to minimize delays in project implementation; and
- Engage in projects that provide immediate benefit after being handed over to beneficiaries and adequately assess partners' capacity to timely implement QIPs.

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

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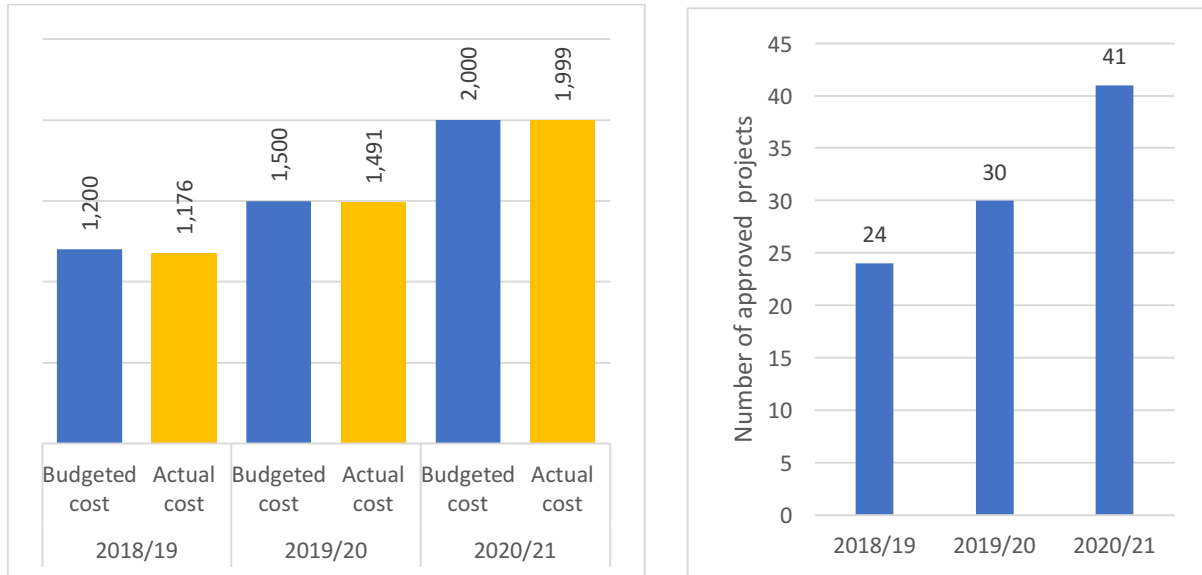
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Audit of quick impact projects in the United Nations Mission in the Republic of South Sudan

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of quick impact projects (QIPs) in the United Nations Mission in the Republic of South Sudan (UNMISS).
2. The Department of Peace Operations (DPO) Policy on QIPs provide guidance on the implementation and administration of QIPs in United Nations missions. QIPs are small-scale, rapidly implementable projects for the benefit of communities residing in areas under the mandate of UNMISS. QIPs should be: low cost, typically not exceeding \$50,000 each; completed within a short time frame not exceeding six months; highly visible to the community, partners and local authorities; implemented in consultation with local authorities; and designed and implemented in accordance with the “do no harm” principle. QIPs are intended to establish and build confidence in the Mission, its mandate and the peace process, and thereby improve the environment for effective mandate implementation.
3. The Project Review Committee (PRC), established by the UNMISS Special Representative of the Secretary-General (SRSG), is responsible for the overall coordination and management of the QIPs programme including the approval of project proposals submitted by Field Project Review Committees (FPRCs). The PRC consists of the Chief of the Protection, Transition and Reintegration (PTR) Section as Chairperson and representatives from Mission Support, the police, military and substantive pillars, the Gender Affairs Unit and the United Nations Country Team (UNCT). FPRCs, established by the SRSG at each of the 10 field offices, are chaired by the Head of the Field Office and have similar representation as the PRC. FPRCs are responsible for the identification, endorsement and recommendation of project proposals for PRC review and approval. Projects were delegated to implementing partners (IPs) to execute.
4. The UNMISS QIPs Management Team (QMT), a unit in the PTR Section, is responsible for coordinating the identification and management of projects. The QMT is headed by a Programme Manager at the P-4 level and supported by three staff (two national professional officers and one international United Nations volunteer). From project proposals submitted by Mission components, the PRC selects projects based on thematic and geographic priority areas set by the SRSG. The QIPs focal points in the PTR Section at each of the 10 field offices are responsible for monitoring progress of QIPs implementation.
5. Figure 1 shows the UNMISS QIPs budget and the number of approved projects and their cost for 2018/19, 2019/20 and 2020/21. QIPs increased over the years to mitigate security concerns of displaced persons, support host government rule of law institutions and improve service infrastructure in areas of return of displaced persons.

Figure 1
QIPs budgeted and actual costs in \$'000 and approved QIPs for 2018/19, 2019/20 and 2020/21



Source: UNMISS QMT records

6. Comments provided by UNMISS are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

7. The objective of the audit was to assess the adequacy and effectiveness of the management of QIPs in UNMISS.

8. This audit was included in the 2021 risk-based work plan of OIOS due to the operational risks and importance of QIPs in building the confidence of the people of South Sudan in the work of the Mission, its mandate and the peace process.

9. OIOS conducted this audit from April to June 2021. The audit covered the period from 1 July 2018 to 30 May 2021. Based on an activity-level risk assessment, the audit covered higher and medium risks areas in the management and implementation of QIPs, which included: programme management and coordination; project implementation and management; and programme evaluation.

10. The audit methodology included: (a) interviews of key personnel; (b) review of project files, minutes of meetings and reports pertaining to 30 of 95 projects implemented in the audit period; and (c) analytical reviews of data. Due to COVID-19 restrictions, visits to project sites and physical engagement with beneficiaries and IPs were not conducted, but the audit employed alternate audit procedures to obtain evidence of QIPs implementation.

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

III. AUDIT RESULTS

A. Programme management and coordination

Projects were approved in line with Mission priority areas

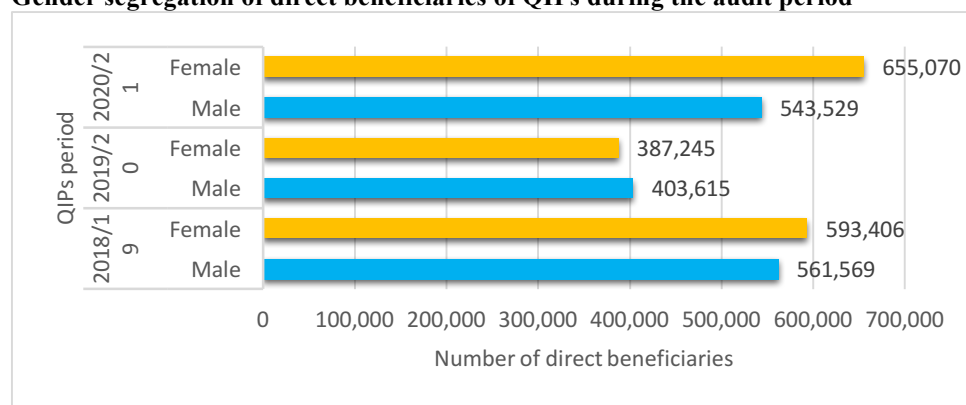
12. The SRSB had set priorities for QIPs which were aligned to the Mission mandate. These included: mitigating security and protection concerns of displaced persons; supporting operations and infrastructure of the South Sudanese rule of law and human rights institutions; improving basic service infrastructure in areas of return of internally displaced persons; contributing to and supporting peacebuilding initiatives; and supporting the South Sudanese government in managing the COVID-19 pandemic.

13. The PRC met 22 times during the audit period and reviewed 115 QIP proposals submitted by FPRCs. The PRC approved 95 projects, which were all in line with the Mission’s QIPs priorities. The PRC did not approve 20 projects due to insufficient information provided in the project proposal, inflated budgets and lack of environmental impact assessments.

14. A UNCT representative was expected to be part of the PRC and FPRCs meetings to avoid duplication in project activities, but their attendance was not regular, and in 2020/21 no representatives attended PRC meetings. This was partly due to COVID-19 and lack of follow-up by the Mission to ensure their representation. QMT and field offices advised; however, that prior to initiating a QIP, regular discussions were held at donor and inter-agency coordination forums, which was a way to ensure a coordinated approach in implementing projects. The PRC also only endorsed projects after evidence of interaction with the UNCT on those QIPs proposed.

15. The PRC, in coordination with the Mission’s Gender Affairs Unit, ensured gender aspects were considered in the formulation and implementation of QIPs. Over the audit period, there were 11 projects targeted to needs of women including construction of community centres, maternity units, prisons dedicated for women, community markets and construction of a safehouse. OIOS analysis of QIPs found that women and men in almost equal numbers were the direct beneficiaries of the projects as shown in Figure 2.

Figure 2
Gender segregation of direct beneficiaries of QIPs during the audit period



Source: UNMISS QMT records

16. The QIPs were well accepted by the communities and addressed the immediate needs of the South Sudanese. They also improved the image and acceptance of UNMISS as a contributor to the wellbeing of communities and peacebuilding efforts. For instance, considering the challenging environment brought about by COVID-19 to support the host country, the Mission approved projects for the construction of an

isolation facility in Eastern Equatoria State at the cost of \$49,930. OIOS concluded that controls over the QIPs management and coordination were effective as they ensured projects were aligned with the SRSG's priorities and the Mission's mandate.

17. However, the PRC did not consistently allocate at least 15 per cent of budgeted funds for specific projects that support gender equality, women, peace and security and women empowerment; a requirement in the DPO Policy on Gender Responsiveness in United Nations Peacekeeping Operations. For example, during 2018/19 and 2020/21, only 8 per cent and 10 per cent respectively of budgeted funds were allocated, although 17 per cent was allocated in 2019/20. Therefore, to be more systematic, the PRC needed to establish targets to ensure 15 per cent of resources are earmarked to promote the participation of women in the peace process and women empowerment.

(1) UNMISS should allocate each year at least 15 per cent of its quick impact project funds to projects that support gender equality, women, peace and security, and women's empowerment.

UNMISS accepted recommendation 1 and stated that it has included the 15 per cent target in the revised QIPs standard operating procedures (SOPs) and issued guidance to the Mission's sections in order to increase the number and quality of such project proposals. Recommendation 1 remains open pending receipt of evidence showing the allocation of at least 15 per cent of QIPs funds in the budget for 2022/23 to projects that support gender equality, WPS and women empowerment.

B. Project implementation and management

There was a need to enhance the management and implementation of QIPs

Delays were experienced in approving projects and in the initial disbursement of funds to IPs

18. Each year the SRSG issued a QIPs launch memorandum, which instructed the PRC to complete its review and approval of projects 24 days from receipt of proposals from FPRCs and that the initial payment be made to IPs 16 days after signing the Memorandum of Understanding (MOU) on its implementation. The establishment of these timelines were to ensure QIPs were completed in the fiscal year in which the budget was approved.

19. There were delays in the QIPs approval process, which was mainly due to the length of the quality review process by QMT prior to submission of proposals to PRC. This was taking on average 40 days after receipt of proposals from FPRCs. QMT attributed this to capacity challenges of IPs to develop project proposals, as they were often incomplete or improperly formulated and had to be returned to the IP to be improved.

20. Additionally, delays were experienced in disbursing installments to IPs. For example, in 2020/21, it took an average of 40 days after the MOU was signed to release the initial disbursement for 41 projects, including 4 projects for which the funds were disbursed after more than 100 days. This was due to IPs not fully understanding the Umoja payment registration requirements, resulting in errors in completing the registration process, and IPs providing wrong or incomplete banking details. To avert further delays in the initial disbursements to two IPs (which were outstanding for 113 and 62 days) in the 2020/21 QIPs cycle, the Budget and Finance Section paid IPs in cash (\$40,000 each) without seeking the required approval from the Under-Secretary-General for Management Strategy, Policy and Compliance. As the banking details of the two IPs were eventually updated in Umoja, subsequent disbursements were being made by electronic fund transfer. The Mission confirmed that it would take steps to avoid this in the future.

(2) UNMISS should minimize project implementation delays by providing to implementing partners: (a) training to enhance their capacity in developing project proposals; and (b) guidance on registration requirements in Umoja for disbursement of installments.

UNMISS accepted recommendation 2 and stated that while it was already providing training to IPs on developing proposals, it would provide additional training sessions including on Umoja registration. Recommendation 2 remains open pending receipt of evidence that additional training has been provided to IPs to enhance their capacity to develop project proposals and on registration requirements in Umoja.

There were delays in QIPs implementation

21. QMT monitored the implementation status of QIPs on a weekly basis and field offices were regularly inspecting projects and interacting with IPs. However, delays in their implementation were encountered. For instance: (a) in 2019/20, 8 projects took an average of 11 months to complete; and (b) as of 30 June 2021, only 4 of the 41 projects approved in 2020/21 had been completed and handed over to beneficiaries. UNMISS attributed delays to the COVID-19 pandemic, poor infrastructure making roads impassable during the rainy season, security incidents experienced by IPs during project implementation, and inadequate capacity of IPs. There were also host government customs clearance bottlenecks in the supply chain of goods procured internationally; an issue that UNMISS is working to address.

Need to mitigate risks impacting QIPs completion and utilization

22. From the sample selected, UNMISS had implemented QIPs that required further contributions after their completion. While UNMISS had obtained written commitment from beneficiary communities and the IP of their intention to contribute prior to initiating the project, this did not materialize as shown in the following examples:

- A police data analysis centre was constructed for the South Sudanese National Police Services in Juba at the cost of \$49,988 and handed over in October 2020. As of 15 June 2021, due to the absence of furniture and computer equipment (which the recipient had committed to provide), the centre was not operational.
- A police post in Anyindi, Jonglei State costing \$49,441 was handed over in May 2020 and was not occupied as of 15 June 2021. This was because the IP had not provided the required furniture, which was their agreed contribution to the project.

23. The above happened as UNMISS had not adequately assessed the capacity of beneficiary communities and the IP to timely fulfill their commitments and had relied on their written assurances. At the time of the audit, while UNMISS was engaging with recipients for a solution, in the future, it may be prudent for the Mission to implement QIPs that can become operational without additional and external local funding support.

24. Similarly, due to inadequate assessment of partners, one project was closed in the 2019/20 cycle because the IP failed to complete the project after receiving the initial disbursement of \$39,990. The MOU with the IP was eventually terminated. UNMISS indicated that it was unlikely that the initial installment would be recovered as the money was already spent on construction materials. The Bentiu field office QIPs

focal points confirmed that some construction materials on site had been handed over to the local police for safekeeping. The Mission is working on modalities to complete the project.

(3) UNMISS should: (a) engage in projects that can provide immediate benefit after being handed over to beneficiaries; and (b) adequately assess partners' capacity to implement quick impact projects in a timely manner.

UNMISS accepted recommendation 3 and stated that it would strengthen its assessment method to better determine the capacity of IPs to fully implement projects, ensure that projects which require no further work after project closure were prioritized, and not approve projects which have a high risk of not being fully implemented. Recommendation 3 remains open pending receipt of evidence that the Mission has improved its assessment of the capacity of IPs to implement projects and is engaging in funding QIPs that are of immediate benefit to the local community.

Monitoring of mitigating measures to prevent the use of QIPs for human rights abuses needs to be strengthened

25. For relevant QIPs, UNMISS conducted the required Human Rights Due Diligence Policy (HRDDP) review for 34 of 35 QIPs, which were mainly for construction or renovation of police posts and prison services to support the security forces of the host country. This review was done to ensure projects implemented were consistent with the purposes and principles set out in the United Nations Charter to respect, promote and encourage respect for international humanitarian law, human rights and refugee laws. Due to an oversight, there was one exception, which was for the construction of a police post in Aweil. While the Human Rights Section in Aweil conducted a human rights due diligence risk assessment, the project was not presented to the HRDDP Task Force for review or submitted to the Deputy SRS (Political) for approval.

26. The Task Force's assessment of the 34 projects, which was done once a project was conditionally approved by the PRC, was that all projects had potential risks related to human rights violations but were deemed essential to improve security and to promote law and order. The approval of these projects came with certain conditions to mitigate identified risks. However, as reported by OIOS in its audit of the human rights programme (report No. 2020/044, dated 27 November 2020), UNMISS was not systematically following up with beneficiaries of projects to ensure compliance with the conditions imposed. As of July 2021, the OIOS recommendation to address the identified risks related to non-compliance with HRDDP had not yet been implemented.

UNMISS was taking action to review and approve new guidelines on QIPs

27. UNMISS SOP for QIPs, dated November 2018, adequately defined the roles and responsibilities of PRC, QMT and QIPs focal points, and provided guidance on planning, managing and implementing QIPs. However, due to COVID-19 some procedures were changed. This included the required physical inspection of completed QIPs by UNMISS engineers, which could not be systematically done due to travel restrictions. As this is an important control that is necessary prior to making the final payment to an IP, in April 2020, as a temporary measure, the completion of the project was certified by a committee comprising representatives from the local authorities, beneficiaries and the IP (implementing the project). OIOS review noted that this new procedure was being satisfactorily implemented. In OIOS view, if this procedure, and other procedures because of the impact of COVID-19, are expected to continue, then the SOP could be updated and promulgated. UNMISS indicated that was reviewing the SOP and intended to incorporate relevant new procedures, such as inspecting and closing projects under COVID-19 preventive measures.

The impact of the implementation of QIPs on the environment was assessed prior to and during project implementation

28. A review of sample of 30 QIPs showed that environmental impact assessments were routinely included in QIP proposals prepared by IPs, and any project that did not have a satisfactory assessment was not approved. For example, the PRC rejected two project proposals to construct a dyke and road due to the absence of adequate impact assessments. Procedures were also in place to monitor environmental risks during project implementation.

29. OIOS concluded that there were effective controls in place to ensure adverse environmental concerns relating to implementation of QIPs were duly considered prior to and during their implementation.

The Mission ensured adequate visibility of QIPs

30. The UNMISS Communications and Public Information (CPI) Section was routinely involved in the launch, implementation, handover and post-implementation phases of QIPs to ensure adequate information was disseminated to local communities. The CPI Section disseminated information on QIPs through the Mission's radio programmes, its website and social media. IPs also erected signposts at each project location communicating that UNMISS was the project sponsor. The handover of projects continued when possible and practical during the COVID-19 pandemic and was used as an opportunity for the Mission to promote key mandate priorities to those local authorities and communities in attendance. In October 2018, the PTR Section published a 44-page QIPs magazine titled "The People's Projects" that showcased the impact of QIPs implemented in prior years. About 500 copies of the magazine were distributed to the South Sudanese.

31. OIOS concluded that UNMISS was adequately publicizing and promoting QIPs to strengthen acceptance by the South Sudanese of the Mission's mandate.

C. Programme evaluation

UNMISS was evaluating the impact of QIPs

32. QMT conducted evaluations of the QIPs programme for 2018/19 and 2019/20, which included the capacity of each field office to handle QIPs processing and monitoring. The QMT evaluation was conducted through desk reviews of project files, data and reports collected during its field visits and interviews with beneficiaries, IPs and local authorities. The evaluations concluded that the implementation of QIPs produced significant benefits to communities and individuals in South Sudan and increased the public's perception of UNMISS and its mandate. The evaluations also made recommendations which included: streamlining the administrative and financial process of QIPs, strengthening information management of QIPs during the COVID-19 pandemic, capacity building of IPs, and strengthening participation of members of the UNCT in the selection of QIPs. The QMT tracked the implementation of these recommendations.

33. UNMISS commissioned and facilitated an external evaluation by a consultant of the impact of QIPs covering the period 2015/16 to 2019/20. The external evaluation was carried out during the period April and May 2021. The final report was pending at the time of the audit.

34. OIOS concluded that UNMISS had implemented measures to regularly assess and evaluate the impact of the QIPs.

IV. ACKNOWLEDGEMENT

35. OIOS wishes to express its appreciation to the management and staff of UNMISS 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 quick impact projects in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	UNMISS should allocate each year at least 15 per cent of its quick impact project funds to projects that support gender equality, women, peace and security, and women's empowerment.	Important	O	Receipt of evidence showing the allocation of at least 15 per cent of QIPs funds in the budget for 2022/23 to projects that support gender equality, WPS and women empowerment.	30 June 2022
2	UNMISS should minimize project implementation delays by providing to implementing partners: (a) training to enhance their capacity in developing project proposals; and (b) guidance on registration requirements in Umoja for disbursement of installments.	Important	O	Receipt of evidence that additional training has been provided to IPs to enhance their capacity to develop project proposals and on registration requirements in Umoja.	30 June 2022
3	UNMISS should: (a) engage in projects that can provide immediate benefit after being handed over to beneficiaries; and (b) adequately assess partners' capacity to implement quick impact projects in a timely manner.	Important	O	Receipt of evidence that the Mission has improved its assessment of the capacity of IPs to implement projects and is engaging in funding QIPs that are of immediate benefit to the local community.	31 December 2022

¹ 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.

² 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.

³ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁴ Date provided by UNMISS in response to recommendations.

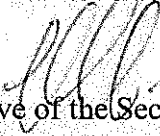
APPENDIX I

Management Response

TO: Ms. Eleanor T. Burns
Director, Internal Audit Division
OIOS

DATE: 14 September 2021

THROUGH: Fatoumata Ndiaye
Under-Secretary-General for Internal Oversight Services

FROM: Nicholas Haysom 
Special Representative of the Secretary-General and Head of Mission
United Nations Mission in the Republic of South Sudan

SUBJECT: Management Response to the Draft Report on the Audit of Quick Impact
Projects in the United Nations Mission in the Republic of South Sudan
(Assignment No. AP2020-633-8)

1. The OIOS draft report on the audit of quick impact projects in the United Nations Mission in the Republic of South Sudan (Assignment No. AP2020-633-08) dated 3 September 2021 is received with thanks.
2. UNMISS accepts all three recommendations. An action plan for each recommendation is attached as requested.
3. I would like to thank OIOS for the continued support provided to the work of UNMISS.

Cc: Mr. Guang Cong, UNMISS
Mr. Paul Egunsola, UNMISS
Ms. Maria Costa, UNMISS
Mr. Timothy Crowley, UNMISS
Ms. Hazel De Wet, UNMISS
Mr. Nicholas Hercules, UNMISS
Ms. Julie Kiwanuka, UNMISS
Mr. Ricardo Ramirez-Gaston, UNMISS
Ms. Elizabeth Gregory, UNMISS

Management Response

Audit of quick impact projects in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNMISS should allocate each year at least 15 per cent of its quick impact project funds to projects that support gender equality, women, peace and security, and women's empowerment each year.	Important	Yes	Chair of Project Review Committee	30 June 2022	Reaching the target of 15 per cent will depend on the submitted QIP proposals. UNMISS has already issued guidance to sections to increase the number and quality of such project proposals for the 2021-2022 QIP cycle. The 15 per cent target has also been included in the revised QIP SOP.
2	UNMISS should minimize project implementation delays by providing to implementing partners: (a) training to enhance their capacity in developing project proposals; and (b) guidance on registration requirements in Umoja for disbursement of installments.	Important	Yes	Chief Protection, Transition and Reintegration Section	30 June 2022	UNMISS is already providing training for implementing partners (IPs) on project proposal development and will provide additional training and orientation sessions for new and potential IPs on project development and implementation and QIPs-related policies and procedures, including training on Umoja registration, based on demand (i.e., how many new/potential IPs are identified and their specific training needs).
3	UNMISS should: (a) engage in projects that can provide immediate benefit after being handed over to beneficiaries; and (b) adequately assess partners' capacity to implement quick impact projects in a timely manner.	Important	Yes	Chief Protection, Transition and Reintegration Section	31 December 2022	UNMISS will strengthen its assessment method to better determine the capacity of IPs to fully implement their projects, ensure that projects which require no further work after project closure are

¹ 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.

² 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 quick impact projects in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>prioritized, and not approve projects which have a high risk of not being fully implemented. Regarding coordination with the UNCT, the Mission believes that QIPs should be stand-alone projects that are ready for use, and without material requirements that cannot be met without external support. As QIPs often complement the UNCT's service delivery efforts, UNMISS will nonetheless continue its coordination with the UNCT.</p>