Audit of the preparedness of the International Criminal Tribunal for the former Yugoslavia and the Mechanism for International Criminal Tribunals to comply with the International Public Sector Accounting Standards on property, plant and equipment

Overall results relating to preparedness of the Tribunal and the Mechanism to comply with the Standards on property, plant and equipment were initially assessed as partially satisfactory. Implementation of three important recommendations remains in progress.

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

8 May 2014
Assignment No. AA2013/270/04
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<td>IV. ACKNOWLEDGEMENT</td>
<td>7</td>
</tr>
</tbody>
</table>

ANNEX I Status of audit recommendations

APPENDIX I Management response
AUDIT REPORT

Audit of the preparedness of the International Criminal Tribunal for the former Yugoslavia and the Mechanism for International Criminal Tribunals to comply with the International Public Sector Accounting Standards on property, plant and equipment

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the preparedness of the International Criminal Tribunal for the former Yugoslavia (ICTY or Tribunal) and the Mechanism for International Criminal Tribunals (MICT or Mechanism) to comply with the International Public Sector Accounting Standards (IPSAS) on property, plant and equipment (PPE).

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

3. ICTY was established in 1993 as a temporary organization with a mandate of investigating crimes committed during the wars in the former Yugoslavia and prosecuting those responsible. MICT was established by the United Nations Security Council on 22 December 2010 to perform a number of essential residual functions of the International Criminal Tribunal for Rwanda (ICTR) and ICTY after the completion of their respective mandates, and was comprised of two branches: The Hague and Arusha. Until 31 December 2013, the Mechanism did not have its own administrative services and relied on ICTY and ICTR to provide administrative support, including preparation for IPSAS implementation, at both branches.

4. In its resolution 60/283 of 17 August 2006, the General Assembly approved the adoption of IPSAS by the United Nations. With the adoption of IPSAS, the United Nations intended to provide to Member States and other stakeholders greater insight into the performance and financial position of the Organization, thereby improving decision making, enhancing the management of resources, and promoting accountability. The first set of IPSAS compliant financial statements is scheduled for the year ending 31 December 2014 and requires the preparation of opening balances as at 1 January 2014.

5. The acquisition cost of non-expendable property (NEP) and PPE reportable under IPSAS for ICTY and MICT (i.e. total acquisition cost of all individual assets that met the IPSAS threshold of recognition of $5,000 and above) as at 31 December 2013 is presented in Table 1 below.

<table>
<thead>
<tr>
<th>Acquisition cost of assets</th>
<th>ICTY</th>
<th>MICT</th>
</tr>
</thead>
<tbody>
<tr>
<td>NEP as at 31 December 2013</td>
<td>16.4</td>
<td>1.3</td>
</tr>
<tr>
<td>PPE reportable under IPSAS as at 31 December 2013</td>
<td>9.6</td>
<td>0.9</td>
</tr>
</tbody>
</table>

Sources: ICTY and MICT The Hague NEP reports, December 2013; ICTY and MICT The Hague IPSAS opening balances as of 1 January 2014; MICT Arusha provisional asset register, 31 December 2013
ICTY and MICT did not own real estate, as all their premises at headquarters and field offices were leased. As at 31 December 2013, MICT Arusha had an on-going project for the construction of its new premises on land that the Government of Tanzania committed to provide. The land agreement that granted the leasehold title to MICT was signed on 5 February 2014, which marked the date when MICT assumed control over the asset for reporting purposes under IPSAS. The directly attributable costs to the construction project incurred by 31 December 2013 (such as the employee benefits paid to the Project Manager hired) were expensed and not recognized for opening balance purposes.

Comments provided by ICTY and MICT are incorporated in italics.

II. OBJECTIVE AND SCOPE

The audit was conducted to assess the adequacy and effectiveness of ICTY and MICT governance, risk management and control processes in providing reasonable assurance regarding the preparedness of ICTY and MICT to comply with IPSAS on PPE.

The audit was included in the 2013 internal audit work plan for ICTY and MICT due to the risk that ICTY and MICT may be unable to properly implement IPSAS if they do not adequately prepare themselves to generate accurate and reliable opening balances of PPE as at 1 January 2014.

The key control tested for the audit was regulatory framework. For the purpose of this audit, OIOS defined regulatory framework as those controls that provide reasonable assurance that policies and procedures: (i) exist to guide the preparation of IPSAS-compliant opening balances of assets; (ii) are implemented consistently; and (iii) ensure the reliability and integrity of financial and operational information.

The key control was assessed for the control objectives shown in Table 2.

OIOS conducted this audit from 22 October 2013 to 10 February 2014. The audit covered the period from 1 January 2012 to 31 December 2013. The audit team reviewed: the composition and activities of the ICTY IPSAS team; IPSAS implementation progress reporting in the Project Management Tool (PMT); Standard Operating Procedures (SOP); process of verification, valuation and recording of assets; required changes to information and communications technology (ICT) systems vis-à-vis IPSAS compliance; and the ICTY and MICT asset registers. Inventory was not included in the audit scope because ICTY and MICT only held non-financial inventory which, according to the United Nations Corporate Guidance on inventories, are materials and supplies consumed internally for the Organization’s own use and expensed upon acquisition.

OIOS conducted an activity-level risk assessment to identify and assess specific risk exposures, and to confirm the relevance of the selected key controls in mitigating associated risks. Through interviews, analytical reviews and tests of controls, OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to determine their effectiveness.

III. AUDIT RESULTS

ICTY and MICT governance, risk management and control processes examined were assessed as partially satisfactory in providing reasonable assurance regarding the preparedness of ICTY and MICT to comply with IPSAS on PPE. OIOS made three recommendations to address issues identified in the audit. ICTY had established a local IPSAS implementation team to support its IPSAS implementation activities. Additionally, ICTY identified in its 2014-2015 budget the need for an
additional post (IPSAS focal point) to coordinate and oversee the implementation and post-implementation of IPSAS at ICTY and MICT. However, ICTY needed to expedite the recruitment process for this vacancy to ensure effective contribution to the project. ICTY had developed SOP for IPSAS implementation, but needed to address omissions and inconsistencies and disseminate them widely for reference and use by staff members. IPSAS opening balances for MICT Arusha, requested by 14 February 2014, were overdue as they had not been submitted as at 27 March 2014. There was also a need to establish processes for asset control and IPSAS-compliant reporting on PPE for MICT.

15. The initial overall rating was based on the assessment of key controls presented in Table 2 below. The final overall rating is **partially satisfactory** as implementation of three important recommendations remains in progress.

Table 2: Assessment of key controls

<table>
<thead>
<tr>
<th>Business objective(s)</th>
<th>Key controls</th>
<th>Control objectives</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Efficient and effective operations</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Accurate financial and operational reporting</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Safeguarding of assets</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Compliance with mandates, regulations and rules</td>
</tr>
<tr>
<td>Preparedness of ICTY and MICT to comply with IPSAS on PPE</td>
<td>Regulatory framework</td>
<td>Partially satisfactory</td>
</tr>
</tbody>
</table>

**FINAL OVERALL RATING: PARTIALLY SATISFACTORY**

**Regulatory framework**

**A. International Criminal Tribunal for the former Yugoslavia**

Local implementation team was established, but there was a need to expedite the recruitment of the focal point

16. On 4 August 2011, the Under-Secretary-General for Management communicated the launch of IPSAS implementation activities at the individual office level to regional commissions, Offices away from Headquarters, and the tribunals, including ICTY. The communication proposed the constitution of multifunctional local teams with established roles and responsibilities, to coordinate with the United Nations IPSAS Team at Headquarters and lead the implementation of IPSAS at the office level.

17. ICTY established a multifunctional IPSAS Support Team, defined its terms of reference, and assigned roles and responsibilities to ICTY staff, as prescribed by the Under-Secretary-General for Management. ICTY also included in its budget for 2014-2015 a new IPSAS focal point position at the P-2 level to be established as of January 2014 within the Office of the Chief Administrative Officer, to assist during the implementation and post-implementation of IPSAS at ICTY and MICT. In its November 2013 and January 2014 Project Management Tool (PMT) reporting, ICTY indicated that the lack or delayed recruitment for this post posed a risk for IPSAS implementation at a time when significant implementation effort was required. However, as at February 2014, the recruitment for this post had not started and the job description was still in draft form.
Inaccuracies in the reports on implementation status were being rectified

18. ICTY was required to report to the United Nations IPSAS Team through PMT on a monthly basis on the status of IPSAS implementation. Even though ICTY submitted its status reports in a timely manner, there were instances when the reports did not accurately reflect the status of work. For example, in its status report of 7 January 2014, ICTY reported the following activities as completed on 1 November 2013 and 31 December 2013, respectively: (i) research associated costs and build IPSAS fixed asset register for all items above the capitalization threshold; and (ii) apply valuation methodologies to determine opening balances for PPE. However, as at January 2014, there were still on-going efforts to review the asset register for data capture and cleansing to identify assets that met the IPSAS recognition threshold, review the initial cost valuations, and review the asset classifications.

19. ICTY explained that it had reported these activities as completed because it considered that the main tasks within each activity had been completed, even though they were subject to review and improvement in the future. The re-evaluation exercise that was carried out in January 2014 was part of the Tribunal’s continued efforts to improve the accuracy and consistency of the asset register. This followed additional criteria and knowledge provided through the updated corporate guidance issued between April and September 2013 and subsequent instructor-led training of staff delivered in October 2013. Considering that all major re-evaluation exercises on PPE were confirmed by ICTY as completed, no recommendation was made.

There was a need to improve consistency and dissemination of operating procedures

20. One of the key IPSAS pre-implementation activities was the definition and/or review of local SOP. It was essential to communicate the updated SOP to ensure the understanding of requirements and compliance with IPSAS. The target completion date set in PMT for updating the local SOP was 31 December 2013. ICTY implementation of this activity included the release of procedures for NEP, receiving and inspection by the Chief Administrative Officer/ IPSAS Coordinator, which was intended to set the overall guidance, decisions and responsibilities for IPSAS implementation at ICTY and MICT at The Hague prior to the deployment of Umoja (the United Nations enterprise resource planning system). The following shortcomings were noted in the definition and release of local procedures:

a. **Inconsistencies in impairment reviews:** The Chief Administrative Officer/ IPSAS Coordinator established guidelines that ICTY would conduct annual impairment reviews only for PPE with net carrying values exceeding $500,000 for land, buildings and infrastructure assets, and $25,000 for other assets. The ICTY framework was not clear in defining whether other impairment reviews would be conducted for items below the established threshold. The Chief Administrative Officer/ IPSAS Coordinator assigned the responsibility to the General Services Section (GSS) to review impairments triggered by the annual physical verification and to conduct an annual strategic assessment. GSS in turn issued separate guidelines which required asset holders to conduct impairment reviews of assets under their responsibility and inform GSS accordingly. Also, there were inconsistencies between the existing SOP regarding the method of recording impairments. Some procedures indicated that impairments would be recorded in an Excel spreadsheet.
and others indicated that impairments would be recorded in the Asset and Inventory Database (AIDB, i.e. the system used by ICTY to maintain its asset register).

b. **Insufficient definition of useful life reviews:** The Chief Administrative Officer/ IPSAS Coordinator assigned the responsibility to GSS to review at least annually the useful lives of assets, with special attention given to items with upgrades and impairments. The procedures also required that changes to the useful lives would be reflected in AIDB. However, AIDB was not customized for such changes and ICTY indicated that a decision had been made to track reviews of useful lives in an Excel spreadsheet.

c. **Errors in recording donated assets:** According to the United Nations Corporate Guidance on PPE, the control date marked the start of depreciation of an asset, on a straight line basis over its useful life. Unless adjusted, the useful life of an asset was determined by the asset class and subclass assigned. The Chief Administrative Officer/ IPSAS Coordinator defined the date of transfer of donated assets to ICTY as the control date. However, the guidelines did not stipulate the requirement to consider prior use and residual useful life of donated assets at the date of transfer which could have an impact on the value and depreciation of assets. For example, three used items received by ICTY from United Nations Headquarters in October 2013 with a total value of $37,771 were recorded without regard to prior use and residual lives even though ICTY estimated that they had a residual useful life of two years. Accordingly, in October 2013, ICTY commenced depreciating the donated assets for a four year period, instead of two years.

d. **Limited scope:** Some administrative functions of MICT including finance and asset management being provided by ICTR were transferred from Arusha to The Hague as of 1 January 2014 with ICTY providing the administrative services on behalf of both branches of MICT. The guidelines issued by the Chief Administrative Officer/ IPSAS Coordinator were scoped for ICTY and MICT at The Hague, while the SOP issued by GSS were scoped only for ICTY. As a result, consideration was not given to the definition of processes that were relevant for MICT at Arusha (for example, assets under construction such as the construction of the new premises for MICT at Arusha; and specificities resulting from Arusha-based systems and activities, such as receiving and inspection).

e. **Inadequate dissemination and document control:** The revised SOP to support the implementation of IPSAS had not been broadcast in the Tribunal or published on the ICTY Intranet. These documents were released to a limited group of recipients, and therefore there was no assurance that all relevant staff received the documents for their use. Additionally, the ICTY Intranet page included outdated/superseded SOP and Administrative Instructions which gave the impression that they were still in force.

21. The framework defined by ICTY also omitted clear instructions on the recording and tracking of the following: grouped assets (i.e. individual components that are part of the same asset, such as the converged ICT infrastructure solution purchased for MICT at the end of 2013); leases and leasehold improvements (for example, the new ICTY Storage Area Network system purchased at the end of 2013); and gains and losses on asset disposals. Such omissions and lack of clarity in the procedures for IPSAS implementation may result in lack of compliance with IPSAS requirements.

(2) **The Chief Administrative Officer of ICTY should review and harmonize the local Standard Operating Procedures for consistency and ensure that updated versions are disseminated widely at ICTY and MICT.**
ICTY accepted recommendation 2 and stated that harmonized SOP will be drafted and disseminated to ICTY and both branches of MICT by 31 July 2014. Recommendation 2 remains open pending receipt of updated SOP and confirmation of its publication on the ICTY/MICT intranet.

Procedures for classification of assets were improved

22. The United Nations Corporate Guidance on PPE defined a class of PPE as a grouping of assets of a similar nature or function that was shown as a single item for the purpose of disclosure in financial statements. An analysis of the use of IPSAS classes showed inconsistencies in 42 items. The use of different IPSAS classes and/or subclasses for the same item in some cases had an impact in the determination of the useful life and calculation of depreciation (for example, video conferencing units were classified as either: audiovisual equipment with a useful life of seven years; communications equipment with a useful life of seven years; or information technology equipment, with a useful life of four years).

23. ICTY explained that in some cases, the differences in asset classifications used on the same item were due to the different use assigned to assets of the same nature, and that it would continue to review the asset classifications for consistency in conjunction with the asset holders. The procedures for NEP issued by the Chief Administrative Officer/IPSAS Coordinator required that information on IPSAS asset classes and sub-classes be maintained appropriately and that it would be useful to consult Procurement Section on the United Nations Common Coding System (UNCCS) codes and then check the mapping between UNCCS codes and IPSAS class and sub-class. Even though the SOP issued by GSS omitted procedures for asset classifications, and therefore did not align with the guidance issued by the Chief Administrative Officer/IPSAS Coordinator, ICTY deployed in the interim an IPSAS valuation checklist and an asset verification form, which included summarized guidance and checks and controls on classification of assets. Considering that interim procedures had been implemented, and that recommendation 2 should address this issue, no further recommendation was made.

B. Mechanism for International Criminal Tribunals

There was a need to ensure delivery of opening balances for the Mechanism for International Criminal Tribunals, Arusha and to implement a process for asset control and reporting

24. MICT was required to implement IPSAS, including the presentation of opening balances as at 1 January 2014. According to the approved budget for 2012-2013 (A/66/537), MICT did not have its own administration and relied on ICTY and ICTR for the provision of administrative services at its two branches in The Hague and Arusha respectively. As per instructions of the United Nations IPSAS Team at Headquarters, the two branches of the Mechanism were to provide separate opening balances to the Accounts Division at Headquarters. While ICTY kept a temporary asset register for MICT The Hague, ICTR did not have a complete asset register for MICT Arusha, as the information for 68 items was still being compiled as at 10 February 2014. Further, as at 28 February 2014, ICTR had not presented the opening balances for MICT Arusha.

25. Since mid-2012, representatives of MICT, ICTY and ICTR met periodically to discuss MICT administration issues including IPSAS implementation for the Mechanism. However, there was no evidence of agreed decisions or actions to ensure consistency of procedures between the two branches, and timeliness and completeness of information in the identification and valuation of PPE reportable under IPSAS. In October 2012, the MICT Registrar hosted a meeting with representatives of the Mechanism and the Tribunals to discuss the requirements for a self-standing administration for MICT. Asset management functions were discussed and it was agreed that asset control should be based on a
single common database managed from both locations of the Mechanism. However, as of February 2014 there was still no definition of the MICT asset management process, including a decision on which system would be used to maintain the Mechanism’s asset register. This was due to lack of follow up by MICT Management on the actions previously agreed, which had an impact on the achievement of the overall goals of the IPSAS project for MICT.

26. Considering that MICT acquired significant assets at the end of 2013 (for example, a converged ICT infrastructure solution totaling $2.8 million), planned additional purchases for 2014-2015, and should receive assets from the Tribunals during the downsizing and after their closure, there was a need to implement procedures for asset control and reporting under IPSAS.

(3) The Registrar of MICT should: (a) monitor and ensure the delivery of IPSAS opening balances for MICT Arusha; and (b) establish processes to ensure adequate asset control and reporting of property, plant and equipment under IPSAS at both MICT locations.

MICT accepted recommendation 3 and stated that: (a) During the 2012-2013 biennium, MICT The Hague and Arusha branches relied on ICTY and ICTR, respectively, for the provision of financial management services, including preparation for IPSAS implementation. ICTR was responsible for the preparation of calculations, supporting schedules and provision of supporting documents for the 2014 IPSAS opening balances for the Arusha branch. From 2014 onwards the provision of integrated financial services to both branches of the MICT will be performed from The Hague. Accordingly appropriate data provided by ICTR in the opening balances for IPSAS purposes will be incorporated in the 2014 period. The Hague received from ICTR on 19 March 2014 the MICT Arusha IPSAS assets register and will commence our review upon the receipt of supporting documents (e.g. purchase orders, invoices, etc.); (b) For the Hague branch, processes are already in place which will be extended to the Arusha branch. Recommendation 3 remains open pending receipt of MICT Arusha IPSAS opening balances and copy of the asset control process established for both branches of MICT.

IV. ACKNOWLEDGEMENT

27. OIOS wishes to express its appreciation to the Management and staff of ICTY and MICT for the assistance and cooperation extended to the auditors during this assignment.

(Signed) David Kanja
Assistant Secretary-General for Internal Oversight Services
STATUS OF AUDIT RECOMMENDATIONS

Audit of the preparedness of the International Criminal Tribunal for the former Yugoslavia and the Mechanism for International Criminal Tribunals to comply with the International Public Sector Accounting Standards on property, plant and equipment

<table>
<thead>
<tr>
<th>Recom. no.</th>
<th>Recommendation</th>
<th>Critical1/ Important2</th>
<th>C/ O3</th>
<th>Actions needed to close recommendation</th>
<th>Implementation date4</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The Chief Administrative Officer of ICTY should expedite the recruitment for the position of IPSAS focal point.</td>
<td>Important</td>
<td>O</td>
<td>Receipt of confirmation of recruitment of the IPSAS focal point.</td>
<td>30 June 2014</td>
</tr>
<tr>
<td>2</td>
<td>The Chief Administrative Officer of ICTY should review and harmonize the local Standard Operating Procedures for consistency and ensure that updated versions are disseminated widely at ICTY and MICT.</td>
<td>Important</td>
<td>O</td>
<td>Receipt of updated SOP and confirmation of its publication on the ICTY/MICT intranet.</td>
<td>31 July 2014</td>
</tr>
<tr>
<td>3</td>
<td>The Registrar of MICT should: (a) monitor and ensure the delivery of IPSAS opening balances for MICT Arusha; and (b) establish processes to ensure adequate asset control and reporting of property, plant and equipment under IPSAS at both MICT locations.</td>
<td>Important</td>
<td>O</td>
<td>Receipt of MICT Arusha IPSAS opening balances and copy of the asset control process established for both branches of MICT.</td>
<td>31 December 2014</td>
</tr>
</tbody>
</table>

1 Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.
2 Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.
3 C = closed, O = open
4 Date provided by ICTY and MICT in response to recommendations.
APPENDIX I

Management Response
## Management Response

### Audit of the preparedness of the International Criminal Tribunal for the former Yugoslavia and the Mechanism for International Criminal Tribunals to comply with the International Public Sector Accounting Standards on property, plant and equipment

<table>
<thead>
<tr>
<th>Rec. no.</th>
<th>Recommendation</th>
<th>Critical1/Important2</th>
<th>Accepted? (Yes/No)</th>
<th>Title of responsible individual</th>
<th>Implementation date</th>
<th>Client comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The Chief Administrative Officer of ICTY should expedite the recruitment for the position of IPSAS focal point.</td>
<td>Important</td>
<td>Yes</td>
<td>CAO</td>
<td>30 June 2014</td>
<td>The job opening for the post has been drafted and will be issued shortly.</td>
</tr>
<tr>
<td>2</td>
<td>The Chief Administrative Officer of ICTY should review and harmonize the local Standard Operating Procedures for consistency and ensure that updated versions are disseminated widely at ICTY and MICT.</td>
<td>Important</td>
<td>Yes</td>
<td>Chief, GSS; IPSAS Project Manager; and, Chief, Procurement Section</td>
<td>31 July 2014</td>
<td>Harmonized SOP’s will be drafted and disseminated to the ICTY and both branches of the MICT by 31 July 2014.</td>
</tr>
<tr>
<td>3</td>
<td>The Registrar of MICT should: (a) monitor and ensure the delivery of IPSAS opening balances for MICT Arusha; and (b) establish processes to ensure adequate asset control and reporting of PPE under IPSAS at both MICT locations.</td>
<td>Important</td>
<td>Yes</td>
<td>(a) Chief, Budget and Finance Section (ICTR) and Chief, Finance Section (ICTY)</td>
<td>(a) 31 July 2014 (in time for the 2014 dry-run IPSAS financial statements)</td>
<td>(a) During the 2012-2013 biennium, MICT The Hague and Arusha branches relied on ICTY and ICTR, respectively, for the provision of Financial management services, including preparation for IPSAS implementation. ICTR was responsible for the preparation of calculations, supporting schedules and provision of supporting documents for the 2014 IPSAS opening balances for the Arusha branch. From 2014 onwards the provision of integrated financial services to both branches of the MICT will be</td>
</tr>
</tbody>
</table>

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1. Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.
2. Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.
Management Response

Audit of the preparedness of the International Criminal Tribunal for the former Yugoslavia and the Mechanism for International Criminal Tribunals to comply with the International Public Sector Accounting Standards on property, plant and equipment

<table>
<thead>
<tr>
<th>Rec. no.</th>
<th>Recommendation</th>
<th>Critical¹/ Important²</th>
<th>Accepted? (Yes/No)</th>
<th>Title of responsible individual</th>
<th>Implementation date</th>
<th>Client comments</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>(b) Chief, GSS</td>
<td>(b) This has already commenced and will be ongoing with final implementation by end Dec 2014.</td>
<td>(b) For the Hague branch, processes are already in place which will be extended to the Arusha branch.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

¹ Critical
² Important