



## **INTERNAL AUDIT DIVISION**

### **REPORT 2018/130**

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#### **Audit of the United Nations Verification Mission in Colombia**

**The Verification Mission established comprehensive verification programme arrangements, but needed to enhance its verification reporting and information management procedures, and improve controls over logistics and safety and security operations**

**12 December 2018  
Assignment No. AP2018/691/01**

# **Audit of the United Nations Verification Mission in Colombia**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Verification Mission in Colombia (the Verification Mission). The objective of the audit was to assess the adequacy and effectiveness of the management of the verification programme and support operations in the implementation of the Mission mandate. The audit covered the period from September 2017 to July 2018 and included reviews of strategic planning, verification programme management, mission support and safety and security operations.

The Verification Mission developed and implemented a strategic plan and verification management guidelines to support mandate implementation. It also established coordination arrangements with the United Nations Country Team and key stakeholders. However, the Mission needed to enhance its verification reporting and information management procedures and improve controls over logistics and safety and security operations.

OIOS made seven recommendations. To address issues identified in the audit, the Verification Mission needed to:

- Improve information management policies and procedures on the documentation of verification work done;
- Enhance detailed procedures to guide internal and external feedback on verification activities;
- Develop and implement a comprehensive field coordination strategy to enhance the administration, supervision and support of the widely dispersed field operations;
- Conduct a formal and detailed cost-benefit analysis to assess the continued suitability of its air and ground transportation arrangements;
- Improve the monitoring of fuel consumption and vehicle fleet performance;
- Recover value added tax payments and rationalize imprest amounts; and
- Strengthen safety and security arrangements by testing the effectiveness of crisis and emergency response plans.

The Verification Mission accepted the recommendations and has initiated action to implement them.

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# **Audit of the United Nations Verification Mission in Colombia**

## **I. BACKGROUND**

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Verification Mission in Colombia (the Verification Mission).
2. The United Nations Security Council, via resolution 2366 (2017) dated 10 July 2017, established the Verification Mission as a successor political mission to the United Nations Mission in Colombia (UNMC), in accordance with Section 6.3.3 of the Final Peace Agreement for ending the conflict and building stable and lasting peace between the Government of Colombia and the Revolutionary Armed Forces of Colombia - People's Army (FARC-EP). UNMC concluded its mandate implementation on 25 September 2017, and the Verification Mission commenced operations on 26 September 2017 with an initial 12-month mandate, which was extended to 25 September 2019 via resolution 2435 (2018) dated 18 September 2018.
3. The objective of the Verification Mission is to verify at national, regional and local levels the implementation of Sections 3.2 and 3.4 of the Final Peace Agreement regarding: (a) the political and socio-economic reintegration of FARC-EP members; and (b) the implementation of personal and collective security guarantees for FARC-EP members, and protection measures and programmes for the communities and organizations in the territories. In addition, following the 4 September 2017 temporary bilateral ceasefire agreement between the Government of Colombia and the National Liberation Army (ELN), the Security Council, via resolution 2381 (2017), authorized the Verification Mission to participate in and coordinate the quadripartite ceasefire monitoring and verification mechanism. This ended following the expiration of the ceasefire on 9 January 2018.
4. The Verification Mission is headed by a Special Representative of the Secretary-General (SRSG) assisted by a Deputy SRSG. It works in close collaboration with: various national agencies established by the Final Peace Agreement to monitor and support its implementation; national, regional and local authorities, communities, organizations and other stakeholders to verify the effective implementation of reintegration and security guarantees; and the United Nations Country Team (UNCT) to coordinate mandate implementation and information management.
5. At the time of the audit, the Verification Mission had an authorized staffing complement of 120 unarmed non-uniformed international observers and 385 civilian personnel (national, international and United Nations Volunteers (UNVs)) in the Mission area, and six backstopping personnel based in New York. Mission personnel were deployed at the Mission headquarters in Bogota, nine regional and seven sub-regional offices, and 26 local team sites.
6. The Verification Mission had a budget of \$14 million for the period 26 September to 31 December 2017, and \$70.7 million for the 2018 financial year.
7. Comments provided by the Verification Mission are incorporated in italics.

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

8. The objective of the audit was to assess the adequacy and effectiveness of the management of verification programme and support operations in the implementation of the mandate of the Verification Mission.

9. This audit was included in the 2018 risk-based work plan of OIOS due to the operational importance of the Verification Mission in the context of United Nations support to the national-owned peace process in Colombia.

10. OIOS conducted this audit from May to August 2018. The audit covered the period from September 2017 to July 2018. Based on an activity-level risk assessment, the audit covered higher and medium risk areas which included: strategic planning, verification programme management, mission support operations, and safety and security operations.

11. The audit methodology included: (a) interviews of key personnel, (b) reviews of relevant documentation, (c) analytical reviews of data and walk-through tests for key processes, and (d) field visits to one regional and one local verification office.

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

### **III. AUDIT RESULTS**

#### **A. Strategic planning**

##### The Verification Mission developed and implemented strategic planning activities to support mandate implementation

13. The Secretary-General's planning directive on the Verification Mission dated 12 July 2017 included overarching guidance on the broad strategic and operational planning objectives, including an integrated mission planning process and strong coordination between United Nations System entities.

14. The Verification Mission developed an activation directive outlining operational changes and the actions required to facilitate a seamless transition from the previous Mission. The directive included the proposed verification and communication actions between Mission headquarters, regional and sub-regional offices, and mobile and local teams; Mission structure and reporting lines; personnel re-deployment; and logistics, safety and security arrangements.

15. The Verification Mission developed the Verification Manual as the key document to be used in verifying implementation of the specific commitments of the Peace Agreement. The Manual included: descriptions of each commitment; the relevant legal frameworks; guiding questions for the verification processes; and key actors involved at national, regional and local levels. The Manual also included a step-by-step verification process cycle incorporating: (a) preparatory work and sources of verification information; (b) information gathering methods, and guidelines for the evaluation and corroboration of information gathered; (c) impact analysis of the information verified; (d) determination of follow-up action for non-compliance or potential non-compliance with the Peace Agreement; and (e) verification documentation, reporting and tracking processes. The Verification Mission was updating the Verification Manual to reflect lessons learned from the ongoing verification process.

16. Additionally, the Verification Mission, in conjunction with UNCT in Colombia, undertook a joint integrated planning process which included: a joint risk analysis; establishing common United Nations goals, capabilities and priorities; and contingency planning. The Verification Mission also participated in the UNCT coordination structures to facilitate dialogue and engagement with government authorities and other stakeholders. The Mission leadership also established high-level collaboration structures and networks to keep abreast of developments in the resumed ELN ceasefire negotiations, and in particular the

potential role of the United Nations in future ELN ceasefire agreements. In May 2018, the Verification Mission commenced a review of the geographical deployment of its locations in line with changes in verification operational requirements, mainly attributable to the movement of ex-FARC members to new settlement areas away from the initial Territorial Areas for Training and Reintegration.

17. OIOS concluded that the Verification Mission had developed and implemented strategic planning activities to support the implementation of its verification mandate.

## **B. Verification programme management**

### The Verification Mission developed adequate work planning arrangements

18. The Department of Political Affairs Start-Up Guide for Special Political Missions requires missions to develop annual work plans as a basic management tool to ensure effective mandate implementation.

19. The Verification Mission prepared quarterly verification work plans to correspond with the Secretary-General's quarterly reporting to the Security Council. These enabled the Mission to prioritize and focus on time or situation-sensitive reintegration and security guarantee commitments, as determined in collaboration with representatives of the Government of Colombia and FARC for each quarter. The verification activities to be undertaken by the local, sub-regional, regional and national offices included: scheduled and ad-hoc field visits and meetings with key counterparts and implementing partners for information gathering; verification, analysis, corroboration, evaluation, monitoring, reporting and follow-up of the verification observations by local offices; assessment and consolidation of field and regional office results by regional offices and the national office, respectively; liaison and coordination with key responsible national authorities and implementing partners to support the Peace Agreement; and timely reporting to headquarters by the regional offices.

20. National, regional and local verification teams prepared and implemented detailed work plans based on the quarterly priorities disseminated by the Office of the SRSG. The Verification Mission identified and reported incidents of non-compliance, partial compliance or potential non-compliance in the implementation of Peace Agreement commitments and carried these forward to the next quarter's work plan for follow-up, as appropriate.

21. Based on the above, OIOS concluded that the Verification Mission had implemented adequate work planning arrangements to support the implementation of its verification mandate.

### The Verification Mission needed to enhance its verification information management and storage procedures

22. United Nations Security Council resolution 2366 (2017) requires the Secretary-General to report on the implementation of the Verification Mission mandate every 90 days. Furthermore, the Verification Manual itemizes various verification and analytical reports to be generated at local, regional and national levels. These include: flash/early warning reports to highlight emerging issues with the potential to impact mandate implementation; daily, bi-weekly/fortnightly and monthly verification reports; and quarterly reports consolidating the monthly reports while providing input at the national level for the quarterly Secretary-General's report.

23. During the period under review, the Secretary-General submitted two quarterly mandate implementation reports to the Security Council as required, and a third report covering an exceptional 115-day period to align the reporting period to administration changes in the Government of Colombia. The

reports outlined major developments in Colombia reflecting the verification of the implementation status of various Peace Agreement commitment, key examples of which are stated below:

- The political reintegration of FARC-EP into a legal political party, and related security guarantees and arrangements for congressional and presidential elections that were subsequently held in March and May 2018, respectively;
- The creation, operational deployment and activities of various national institutions to support and supervise implementation of the reintegration process and address specific Peace Agreement commitments;
- The number and location of former FARC-EP members, the status of their legal accreditation/registration by the Office of the High Commissioner for Peace, and related social and economic reintegration statistics;
- The creation and operations of Economías Sociales del Común, a socio-economic cooperative to support the collective socio-economic reintegration of ex-combatants, and various local cooperatives facilitating the formulation, funding and implementation of group-based income generating projects; and
- Monitoring the progress of implementing income generating individual and group projects.

24. Local and regional verification teams prepared flash, daily, bi-weekly, monthly and quarterly reports based on established report templates, and distributed them to various recipients via e-mail. However, due to the absence of an indexed searchable centralized repository, recipients of the verification reports and related records adopted individual storage preferences, including the use of email archives, computer hard drives and removable disk storage. As a result, it was not feasible to reconcile the verification reports demonstrating the work of local and regional offices to the activities and results included in the monthly, SRSG and ultimately Secretary-General's reports. For example, the Verification Mission provided the bi-weekly and monthly reports issued in March 2018 but was unable to compile daily reports for the same period to enable a review of the reporting audit trail and an assessment of the efficiency and accuracy of the current reporting arrangements.

25. The Verification Mission did not establish a file storage and sharing system at local, regional and national levels as envisaged in the Verification Manual partly due to the poor network infrastructure in the remote locations of most regional and field offices. Also, it was not clear which Mission officer was specifically responsible for the management and storage of physical and electronic verification reports and related supporting records at the regional and local levels.

26. The limited information management and storage procedures weakened controls over the completeness and security of sensitive verification information with the resultant potential impact on the Verification Mission's operations and reputation. Officials explained that the Verification Mission adopted the Cosmos enterprise content management system on 21 May 2018 to better support information management and storage for the Mission and was in the process of formalizing its administration and use.

**(1) The Verification Mission should establish information management policies and procedures on the documentation of verification work done and storage and security of related reports and records.**

*The Mission accepted recommendation 1 and stated that once the field deployment strategy was fully implemented, the Mission would undertake an analysis of verification processes and information management. Recommendation 1 remains open pending receipt of information management policies and procedures.*

### The Verification Mission had not effectively implemented reporting feedback procedures

27. The Verification Manual required internal and external feedback to various stakeholders as part of the follow-up to outcomes of the verification process.

28. The local and regional verification teams received limited internal feedback from Mission headquarters and regional offices to confirm the relevance of the verification coverage and adequacy of the documentation and structure of field offices' reports. External feedback to stakeholders (including ex-combatants, external communities or institutions that initiated specific verification requests or provided verification information) was also limited as a means of following up on verification observations and enhancing the visibility and credibility of the Mission's verification activities. Additionally, regional offices did not share verification outcomes of different local offices within their regions, and the national office did not share the results of the different regional offices Mission-wide. This was because the Verification Manual did not include protocols for sharing reports within and between regional offices, which limited knowledge sharing and application of best practices.

**(2) The Verification Mission should enhance the Verification Manual to include detailed procedures to guide internal and external feedback on verification activities.**

*The Mission accepted recommendation 2 and stated that once the field deployment strategy was fully implemented, the Mission would undertake an analysis of verification processes and information management. Recommendation 2 remains open pending receipt of the enhanced Verification Manual.*

### The field support and coordination structure needed to be formalized

29. The Mission structure proposed in the Secretary-General's report on the size, operational aspects and mandate of the Verification Mission (S/2017/745) included a field coordination component to coordinate substantive, operational, logistical and security operations at the national, regional and local levels, and ensure consistent synchronized Mission-wide operations, information flow and managerial support between field offices and Mission Headquarters.

30. The establishment of the field coordination component for the implementation of the mandate experienced significant delays due to staff vacancies. Although other field coordination positions were filled in December 2017 and January 2018, the Verification Mission only filled the position of Chief, Field Support and Coordination Office in March 2018. These delays were partly attributed to recruitment challenges the Verification Mission had experienced in general. As an interim measure, the Verification Mission relied on weekly Operational Management Team meetings led by the offices of the DSRSG and Chief of Staff to review issues pertaining to field operations, and the Joint Operations Centre prepared weekly reports to present a detailed overview of regional and local office operational information.

31. The Field Support and Coordination Office commenced activities in April 2018 by prioritizing a review of the operational deployment of personnel in the nine regional, seven sub-regional and 26 local offices, in collaboration with substantive and support components. This was instrumental in the May/June 2018 proposal to redistribute the Mission's geographical deployment. However, the Office needed to formally develop its Mission-wide strategy to coordinate support to the Mission's widely dispersed operations in line with the Secretary-General's proposals.



**(3) The Verification Mission should develop and implement its field coordination strategy to enhance the administration, supervision and support of the widely dispersed field operations.**

*The Mission accepted recommendation 3 and stated that once the field deployment strategy was fully implemented the need for a separate field coordination strategy would be assessed. Recommendation 3 remains open pending receipt of the Mission's field coordination strategy.*

The Verification Mission established its communications and public information strategy

32. The Policy on Strategic Communications and Public Information issued by the Departments of Public Information/Peacekeeping Operations/Field Support identifies strategic communications and public information as a political and operational necessity that directly influences the ability of United Nations peace operations to successfully carry out their mandates by fostering political and public support.

33. The Verification Mission prepared a public information strategy which outlined the Mission's communications objectives, proposed communication channels and activities for various target audiences. It was being implemented through a combination of communication and public information tools including digital and social media, and formal and informal media networks. The Public Information Office prepared its annual work plan detailing its activities, tasks, products and performance indicators, and monitored the Mission's communications and public information projects, products and activities.

34. The Verification Mission maintained its public website in both Spanish and English, and established online platforms including Twitter, Facebook, YouTube and Instagram, frequently updating these with relevant Mission information and news. To address the increasing use of WhatsApp groups as a key internal and external communication tool by Mission personnel at the national, regional and local levels, the Public Information Office updated its public communications and social media guidelines to include the use of WhatsApp as an official communication channel.

35. Based on the above, OIOS concluded that the Verification Mission's communications and public information strategy was designed to support mandate implementation. However, it was too early to assess the effectiveness of the strategy due to the short period since the Mission commenced its operations.

### **C. Mission support operations**

The Verification Mission was preparing a report on the use of standing administrative measures

36. The Under-Secretary-General for Field Support granted a sub-delegation of authority for standing administrative measures (SAMs) to the Chief of Mission Support (CMS) on 27 September 2017 for six months, requiring the CMS to submit a report on their use, including lessons learned, to improve the response to future peace operations.

37. The sub-delegated SAMs authorized the CMS to employ exceptional measures to support the start-up/transition requirements of budget and finance, logistics, procurement, property management and human resources management. The sub-delegated authority expired on 27 March 2018 and was extended ex post facto on 11 June 2018 for six months to 27 September 2018 with respect to human resources management.

38. The Verification Mission used the SAMs to appoint or promote staff and UNVs in seven instances. However, it did not maintain distinct records of its use of SAMs and was yet to prepare and submit a report detailing the use of the authorized exceptional measures for the initial period granted. Inadequate records

and delays in comprehensive reporting on the use of SAMs prevented the timely assessment of their effectiveness as a rapid response strategy to the exceptional requirements of mission start-ups and crisis or emergency situations.

39. The Mission stated that it was preparing a report on the SAMs, which would be submitted to United Nations Headquarters shortly. Therefore, OIOS did not make a recommendation on this matter.

#### The Verification Mission established a recruitment strategy to reduce vacancy rates

40. The Secretary-General's report on the size, operational aspects and mandate of the Verification Mission (S/2017/745) envisaged the transition of civilian staff and observers from UNMC to the Verification Mission to exploit the benefit of their in-depth experience with the Colombian peace process and the opportunity to maintain and strengthen well-established professional relationships.

41. While an estimated 169 staff of UNMC transitioned to the Verification Mission on 26 September 2017, the Verification Mission experienced unique recruitment challenges because of the Spanish language requirement, the anticipated one-year Mission mandate period, and limited incentives for staff to accept deployment to remote and difficult core programme verification locations. As a result, management adopted temporary measures to bridge its personnel requirement gap, including the use of temporary job openings to fill 49 out of 385 posts (or 12.5 per cent). Nevertheless, the civilian staff vacancy rate was 24 per cent as at 30 April 2018 with certain key positions at the P-4 to D-1 levels remaining unencumbered eight months into the Mission's life.

42. The Verification Mission developed a recruitment strategy targeting completion of selection decisions for 85 per cent of the 72 vacant posts by 31 July 2018 and reported an improved vacancy rate of 11 per cent as at 31 October 2018. The Verification Mission continued to make concerted efforts to manage its staffing requirements, therefore OIOS makes no recommendation in this regard.

#### The Verification Mission implemented established procurement processes

43. The United Nations procurement process comprises a wide range of activities including acquisition planning, competitive award of contracts and vendor performance review to ensure best value for money.

44. The Verification Mission maintained supply and service contractors previously used by UNMC, and acquired goods and services amounting to \$11.2 million during the audit period. It had an estimated 43 active and 26 expired contracts as at 7 May 2018. OIOS review of 11 contracts with purchase orders totaling \$4.7 million, and 14 low value purchase orders totaling \$88,000 confirmed that procurement activities were within the Mission's delegated authority. Additionally, the Mission established a Local Committee on Contracts in December 2017, conducted vendor performance evaluations for selected high value and/or complex contracts in December 2017 and March 2018, and procurement staff had completed mandatory procurement training.

45. Based on the above, OIOS concluded that the Verification Mission had conducted adequate procurement activities to support Mission operations.

#### The Verification Mission needed to review its transport operations

46. The Secretary-General's report on the size, operational aspects and mandate of the Verification Mission (S/2017/745) required it to conduct a detailed cost-benefit analysis of the efficiency of its air and ground transportation systems to determine their suitability or the need for appropriate alternatives.

47. The Verification Mission transitioned with the UNMC transportation arrangements, retaining two leased helicopters based in Medellin and Villavicencio regional offices, using commercial flights for most internal travel, and increasing the number of vehicles on commercial lease to 90. During the audit period, the Verification Mission incurred vehicle leasing, aircraft leasing and internal commercial air travel costs of approximately \$2.4 million, \$2.1 million, and \$1.7 million, respectively. However, the Verification Mission had not performed a detailed cost-benefit analysis to justify continued use of the adopted transportation methods.

48. The Verification Mission explained that the helicopters were positioned at the two regional locations due to weather constraints and the surrounding terrain and aviation traffic in Bogota, which made it difficult to operate helicopters from Bogota. The Verification Mission also maintained the use of leased vehicles due to the anticipated short Mission-mandate life, and was in the process of conducting a needs assessment for additional field vehicles for security reasons.

49. Nevertheless, the continued use of the existing air and ground transportation arrangements without establishing their economic advantage through detailed cost-benefit analysis may lead to inefficient use of financial resources.

**(4) The Verification Mission should conduct a formal and detailed cost-benefit analysis to assess the continued suitability of its air and ground transportation arrangements.**

*The Mission accepted recommendation 4 and stated that it was in the process of undertaking a cost-benefit analysis for all Mission transportation requirements and assets. Recommendation 4 remains open pending receipt of the cost-benefit analysis.*

The Verification Mission needed to improve monitoring of its vehicle fleet performance and utilization

50. The DPKO/DFS Manual for Surface Transport Management in the Field requires the Transport Management Unit to continually monitor fleet performance and vehicle utilization for efficiency.

51. The Life Support Unit of the Supply Chain and Service Delivery Section monitored ground fuel consumption based on statistics downloaded from the fuel contractor's website. However, the fuel consumption monitoring data was often incomplete and inaccurate. Also, the fuel consumption data analysis excluded petty cash fuel purchases and mileage information on trip tickets submitted from remote areas without automated electronic refueling systems. The Verification Mission attributed the incomplete monitoring of fuel consumption to staffing constraints.

52. The Mission also did not assess vehicle fleet utilization using vehicle occupancy surveys for example and explained that the need for such analysis was negated by the fleet distribution being in accordance with the 2018 Standard Cost and Ratio Manual recommendation of 4.5 persons per vehicle. However, OIOS notes that the Verification Mission proposed to increase the vehicle fleet.

53. Incomplete monitoring of fuel consumption, vehicle utilization and the overall fleet performance may increase the risk of financial losses and distort the reliability of fleet management information for vehicle allocation decision making.

**(5) The Verification Mission should take steps to enhance the analyses of fuel consumption and vehicle fleet performance monitoring.**

*The Mission accepted recommendation 5 and stated that the Mission was in the process of improving fuel and vehicle monitoring processes. Recommendation 5 remains open pending receipt of evidence of enhanced arrangements to monitor fuel consumption and vehicle fleet performance.*

Environmental management procedures were established

54. One of the key United Nations Peacekeeping high-level priorities for 2018/19 is for missions to set up environmental procedures that ensure a light footprint and improve power generation, water supply, waste water treatment and waste disposal.

55. The operational configuration of the Verification Mission contributed to a lighter environmental impact and minimized the generation of hazardous waste compared to typical peacekeeping missions. Nevertheless, the Verification Mission had set up field environmental management procedures and appointed 41 Environmental Focal Points to facilitate data collection on environmental baseline studies and environmental compliance from local offices. Additionally, the Environmental Engineer was working in collaboration with DFS Environmental Officers to establish the baseline for the Mission's Environment Action Plan and had developed a template for monthly environmental management updates from field locations. OIOS therefore concluded that the Verification Mission has established adequate environmental management procedures.

The Verification Mission established adequate arrangements for medical support services and started providing first aid training

56. The Medical Support Manual requires that missions determine their medical support plans with reference to their requirements and allows missions to bridge gaps in medical support requirements by outsourcing medical services through contracts with Member States or commercial sources.

57. The Verification Mission established memoranda of understanding with 12 hospitals/clinics for the provision of medical support services to international observers Mission-wide. Civilian personnel used their medical insurance to attend local private hospitals, and complex medical cases for all staff categories in the offices away from the Mission headquarters were referred to Bogota. Additionally, the Verification Mission indicated that the Colombian Air Force had committed to provide aero-medical evacuation support for the UNCT upon request. Other measures taken by the Mission to enhance medical support included: contracting an air ambulance company to provide on-call services; recruiting nine paramedics in May 2018 and deploying them to remote field locations around the Territorial Areas for Training and Reintegration; and starting to conduct health risk assessments for all locations in May 2018, with an expected completion date of December 2018.

58. OIOS further noted that the Verification Mission distributed trauma, first aid, and post-exposure prophylaxis kits Mission-wide, but had not trained staff on their monitoring and use. Some kits contained expired contents, which the Mission attributed to the absence of trained medical officers in the field. Gaps in medical support services, particularly in remote areas with limited treatment capabilities, could jeopardize the health and safety of Mission personnel.

59. The Verification Mission commented that some basic first aid training had been included as part of the Department of Safety and Security (DSS) Safe and Secure Approaches in Field Environments training programme for Colombia. The Chief Medical Officer had also been visiting remote locations to review medical needs and training requirements. Therefore, no recommendation is made on this issue.

The Verification Mission needed to recover value added tax payments and align imprest amounts with monthly expenditures

60. The Status of Mission Agreement between the United Nations and the Government of Colombia, regarding the Verification Mission includes privileges and immunities exempting it from paying taxes. Additionally, the United Nations Finance and Budget Manual requires offices to establish imprest accounts to meet operational requirements for the local purchase of goods and services at levels based on estimated monthly expenditures.

61. The audit observed that:

- The Verification Mission was yet to submit value added tax reimbursement claims, and the amount receivable as at 31 July 2018 was approximately \$550,000, an estimated \$300,000 of which was related to UNMC. This increased the risk of financial losses as the claim validity period is one year from the invoice date.
- The Verification Mission had established imprest accounts for its 10 regional offices at a level of 40 million Colombian Peso each (approximately \$13,300) but had not aligned them to the estimated monthly expenditures, which, for the 10-month period from 26 September 2017 to 31 July 2018, registered monthly averages ranging from \$1,761 to \$5,278. OIOS appreciated that in March 2018, the Chief of Mission Support coordinated an oversight and training visit to each regional office, and subsequently distributed a detailed guidance memo to enhance management of the imprest accounts. However, holding imprest levels significantly exceeding average monthly expenditures increased the risk of financial losses.

**(6) The Verification Mission should take steps to: (a) timely complete and submit value added tax reimbursement claims and follow up on value added tax reimbursements for the United Nations Mission in Colombia; and (b) align imprest amounts with estimated monthly expenditures of regional offices.**

*The Mission accepted recommendation 6 and stated that the Mission had already engaged with the Government of Colombia over tax reimbursements and for the 2019 budget cycle, would have aligned imprest accounts with estimated expenditures. Recommendation 6 remains open pending receipt of copies of value added tax reimbursement claims, and notification of the establishment of imprest amounts that are aligned with monthly expenditures.*

## **D. Safety and security operations**

There was a need to test the effectiveness of crisis and emergency response plans

62. The Security Policy Manual of the United Nations Security Management System (UNSMS) assigns DSS responsibility for the safety and security of the United Nations System in Colombia, its personnel and their eligible family members, property and operations. DSS is also responsible for developing and exercising scenario-specific emergency preparedness response plans as part of crisis management and business continuity planning in close cooperation with the Office of the Chief of Staff and the Joint Operations Centre.

63. The Verification Mission is a member of the Security Management Team. DSS evaluated the integrated security structure of UNSMS in Colombia in August/September 2017, and the Mission was implementing the recommendations related to it. DSS in Colombia also prepared Regional Security Plans

and Security Risk Management reports for all 11 risk management areas and 27 actual or proposed locations of Mission presence, and the Country Security Plan was last updated and approved by DSS in December 2017.

64. Although the Country and Regional Security Plans included crisis and emergency preparedness and response plans, the Mission had not conducted any crisis response/evacuation drills to ensure the effectiveness of planned responses to emergency or contingency situations. Area Security Coordinators were mainly based at the regional offices and had not visited the local offices to coordinate arrangements for crisis response/emergency drills in their areas of responsibility. Moreover, discussions with representatives of two local offices indicated limited awareness or formal coordination of emergency preparedness and crisis management plans. This could compromise the safety and security of the Verification Mission's property, personnel and eligible dependents.

65. The Verification Mission advised that crisis response/evacuation drills were not conducted mainly to avoid unnecessarily alarming the participants to the Peace Agreement and the local population.

**(7) The Verification Mission should discuss with DSS the need to test the effectiveness of planned responses to crisis, emergency or contingency situations at all levels of mission deployment.**

*The Mission accepted recommendation 7 and stated that the Mission had developed a table-top-exercise concept paper drawing on Headquarters Directives, which it would start to implement in coordination with DSS in the first quarter of 2019. Recommendation 7 remains open pending receipt of evidence of testing crisis and emergency preparedness response plans.*

#### **IV. ACKNOWLEDGEMENT**

66. OIOS wishes to express its appreciation to the management and staff of the Verification Mission 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 the United Nations Verification Mission in Colombia

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
1	The Verification Mission should establish clear information management policies and procedures on the documentation of verification work done and storage and security of related reports and records.	Important	O	Provision of information management policies and procedures.	31 March 2019
2	The Verification Mission should enhance the Verification Manual to include detailed procedures to guide internal and external feedback on verification activities.	Important	O	Provision of the enhanced Verification Manual that includes detailed procedures to guide internal and external feedback on verification activities.	31 March 2019
3	The Verification Mission should develop and implement its field coordination strategy to enhance the administration, supervision and support of the widely dispersed field operations	Important	O	Provision of the Mission's field coordination strategy.	28 February 2019
4	The Verification Mission should conduct a formal and detailed cost-benefit analysis to assess the continued suitability of its air and ground transportation arrangements.	Important	O	Provision of formal and detailed cost-benefit analysis on transportation requirements conducted by the Mission.	31 January 2019
5	The Verification Mission should take steps to enhance the analyses of fuel consumption and vehicle fleet performance monitoring.	Important	O	Provision of evidence of implementation of enhanced arrangements to monitor fuel consumption and vehicle fleet performance.	31 January 2019
6	The Verification Mission should take steps to: (a) timely complete and submit value added tax reimbursement claims and follow up on value added tax reimbursements for the United Nations Mission in Colombia; and (b) align imprest amounts with estimated monthly expenditures of regional offices.	Important	O	Provision of copies of value added tax reimbursement claims and notification of the establishment of imprest amounts that are aligned with monthly expenditures.	31 January 2019
7	The Verification Mission should discuss with DSS the need to test the effectiveness of planned	Important	O	Provision of evidence of testing crisis and emergency preparedness response plans.	31 March 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 the Verification Mission in response to recommendations.

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of the United Nations Verification Mission in Colombia

Rec. no.	Recommendation	Critical/ Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
	responses to crisis, emergency or contingency situations at all levels of mission deployment.				



# **APPENDIX I**

## **Management Response**

**UNITED NATIONS**  
United Nations  
Verification Mission in  
Colombia



**NACIONES UNIDAS**  
Misión de Verificación  
de las Naciones  
Unidas en Colombia

MEMORANDUM

MEMORANDUM

**Date:** 4 December 2018

**Reference:** OIOS-2018-02236

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

**From:** Mr. Jean Arnault  
Special Representative of the Secretary-General  
UN Verification Mission in Colombia

A handwritten signature in blue ink, consisting of a stylized 'J' and 'A' followed by a long horizontal line.

**Subject: Draft report on an audit of the United Nations Verification Mission in Colombia (Assignment No. AP2018/691/01)**

1. By this memorandum, I acknowledge the receipt of the draft report on the audit of the Verification Mission submitted on 19 November 2018.
2. Following a review of the draft report, the Verification Mission has no further comments and accepts all of the proposed recommendations. As requested, attached to this memorandum is an action plan for the implementation of the draft report's recommendations.
3. I thank the OIOS Internal Audit Division for its effort and professionalism in carrying out the audit of the Verification Mission and delivering the draft report. Its conclusions and recommendations provide useful insights that will contribute to improving the efficiency of the Verification Mission's work.

cc: Mr. James Staples, Chief of Staff a.i., UN Verification Mission in Colombia  
Mr. Erich Ball, Chief, Mission Support Division, UN Verification Mission in Colombia  
Ms. Kyoko Shiotani, Chief, Office of the Under-Secretary-General, DPA  
Mr. Byung-Kun Min, Chief, Peacekeeping Headquarters Audit Section, IAD, OIOS  
Ms. Cynthia Avend-Castillo, Professional Practices Section, IAD, OIOS

## Management Response

## Audit of the United Nations Verification Mission in Colombia

Rec. no.	Recommendation	Critical <sup>[1]</sup> / Important <sup>[2]</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The Verification Mission should establish clear information management policies and procedures on the documentation of verification work done and storage and security of related reports and records.	Important	Yes	Director of Verification	March 2019	Once the field deployment strategy has been fully implemented the Mission plans to undertake and analysis of Verification processes and information management.
2	The Verification Mission should enhance the Verification Manual to include detailed procedures to guide internal and external feedback on verification activities.	Important	Yes	Director of Verification	March 2019	Once the field deployment strategy has been fully implemented the Mission plans to undertake and analysis of Verification processes and information management.
3	The Verification Mission should develop and implement its field coordination strategy to enhance the administration, supervision and support of the widely dispersed field operations.	Important	Yes	Chief, Field Coordination	February 2019	Once the Mission's field deployment strategy has been fully implemented, the need for a separate Field Coordination Strategy will be assessed.
4	The Verification Mission should conduct a formal and detailed cost-benefit analysis to assess the continued suitability of its air and ground transportation arrangements.	Important	Yes	Chief of Mission Support	January 2019	The Mission is in the process of undertaking a CBA for all Mission transportation requirements and assets
5	The Verification Mission should take steps to enhance the analyses of fuel consumption and vehicle fleet performance monitoring.	Important	Yes	Chief of Mission Support	January 2019	The Mission is in the process of improving fuel and vehicle monitoring processes.
6	The Verification Mission should take steps to: (a) timely complete and submit value added tax reimbursement claims and follow up on value added tax	Important	Yes	Chief of Mission Support	January 2019	The Mission has already engaged with the Government of Colombia over tax reimbursements and for the 2019 budget cycle will have aligned

<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.

## Management Response

## Audit of the United Nations Verification Mission in Colombia

Rec. no.	Recommendation	Critical <sup>[1]</sup> / Important <sup>[2]</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	reimbursements for the United Nations Mission in Colombia; and (b) align imprest amounts with estimated monthly expenditures of regional offices.					imprest accounts with estimated expenditures.
7	The Verification Mission should discuss with DSS the need to test the effectiveness of planned responses to crisis, emergency or contingency situations at all levels of mission deployment.	Important	Yes	Chief of Staff & Chief Security Officer	March 2019	The Mission has developed a Table-Top-Exercise (TTX) concept paper, drawing on HQ Directives. The Mission and DSS will start to implement TTXs in Q1 of 2019.