



INTERNAL AUDIT DIVISION

REPORT 2024/018

Audit of liquidation activities in the United Nations Multidimensional Integrated Stabilization Mission in Mali

The Liquidation Entity (MINUSMA) was taking action to implement the liquidation activities, including the closure of camps and financial accounts. However, it needed to address the environmental risks arising from the accelerated closure of camps.

20 May 2024

Assignment No. AP2023-641-11

Audit of liquidation activities in the United Nations Multidimensional Stabilization Mission in Mali

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of liquidation activities in the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA). The objective of the audit was to assess the adequacy and effectiveness of measures put in place to manage the liquidation activities. The audit covered the period from 1 July 2023 to 29 February 2024 and included: planning and monitoring of liquidation activities, closure of camps and environmental clean-up, financial aspects of the liquidation, and archiving and records management.

The Liquidation Entity (MINUSMA) developed a liquidation plan, established a mechanism for monitoring liquidation activities, and properly disposed of small arms ammunition and single explosive ordnance. The Liquidation Entity (MINUSMA) was taking action to collect receivables, settle obligations, close financial accounts, and return to donors the unspent trust funds totalling \$19.6 million. Also, the Liquidation Entity (MINUSMA) initiated an inspection of vacated offices to retrieve and destroy documents that may have been abandoned.

Following Security Council Resolution 2690, which terminated the MINUSMA mandate, MINUSMA closed 19 of 21 camps as of 31 December 2023 including accelerated closure of 5 camps (namely: Ber, Kidal, Tessalit, Aguelhok and Timbuktu) due to deteriorating security situation in Mali. [REDACTED]

OIOS made three recommendations. To address issues identified in the audit, the Liquidation Entity (MINUSMA) needed to:

- [REDACTED]
- Ensure that remaining hazardous waste is properly classified and disposed of; and
- Follow up and take measures to ensure that the local bank submit bank statements for timely and updated bank reconciliations.

The Liquidation Entity (MINUSMA) accepted two recommendations, implemented one and has initiated action to implement the other recommendation.

[REDACTED]



Actions required to close the remaining recommendation are indicated in Annex I.

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Audit of liquidation activities in the United Nations Multidimensional Integrated Stabilization Mission in Mali

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of liquidation activities in the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA).
2. The Security Council, in its resolution S/RES/2690 of 30 June 2023, terminated MINUSMA's mandate with effect from 1 July 2023 and requested the Mission immediately start the cessation of its operations, transfer of its tasks, as well as the orderly and safe drawdown and withdrawal of its personnel, to complete this process by 31 December 2023, and enter a technical liquidation starting from 1 January 2024.
3. As of 31 December 2023, MINUSMA completed its withdrawal from 19 of 21 camps in Mali, including accelerated withdrawal from five camps, namely Ber, Tessalit, Aguelhok, Kidal and Timbuktu due to a tense and deteriorating security situation.
4. On 1 January 2024, the Department of Operational Support (DOS) established a Liquidation Entity to implement the liquidation tasks, including asset disposal, closure of financial accounts, and closure of human resources records including processing of personal actions and termination indemnities for separated staff members. The Liquidation Entity is led by a Head of Liquidation Entity at the ASG level, supported by the Director of the Liquidation Team at the D-2 level. The Director is supported by the Chief Supply Chain Management, who oversees property management, procurement, centralized warehousing and movement control, and the Chief of Service Delivery, who oversees the provision of operational support including field technology services, medical, transport, engineering and field management, aviation, and life support services. The Liquidation Entity comprises 337 United Nations guard units, 422 civilian staff and 181 individual international contractors. The budget for the liquidation period from 1 January to 30 June 2024 is \$276 million.
5. The liquidation activities would be carried out from 1 January 2024 to 30 June 2025 in situ in Gao and Bamako and by the United Nations Global Service Centre (UNGSC) in Brindisi and the Regional Service Centre in Entebbe (RSCE). The post-liquidation activities will be carried out by DOS starting 30 June 2025.
6. OIOS used the term MINUSMA for actions taken before 31 December 2023 and the Liquidation Entity (MINUSMA) for actions carried out after 1 January 2024.
7. Comments provided by the Liquidation Entity (MINUSMA) are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

8. The objective of the audit was to assess the adequacy and effectiveness of measures put in place to manage the liquidation activities during the liquidation period of MINUSMA.
9. This audit was included in the 2024 risk-based work plan of OIOS due to operational and financial risks relating to the liquidation of MINUSMA.

10. OIOS conducted this audit from October 2023 to February 2024, covering the period from 1 July 2023 to 29 February 2024. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in the liquidation activities of MINUSMA, which included: planning and monitoring of liquidation activities, closure of camps and environmental clean-up, financial aspects of the liquidation, and archiving and records management.

11. The audit methodology included: (a) interviews with key personnel; (b) review of relevant documentation such as camp hand over reports and certificates, environmental inspection reports, monitoring reports on liquidation activities of camps, and bank reconciliation statements., (c) analytical review of financial accounts and trust fund data to establish balances and determine if actions were taken to ensure their complete closure by the end of the liquidation period, (d) physical inspection of records and archives, and (e) visits to locations in Bamako, Mopti and Senou camps to observe camp closure activities and environmental clean-up.

12. The audit did not include the phasing out of human resources and the disposal of assets, which were covered by separate audits¹

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

III. AUDIT RESULTS

A. Planning and monitoring of liquidation activities

The Liquidation Entity (MINUSMA) had an approved liquidation plan to guide the implementation of liquidation activities

14. The Liquidation Entity (MINUSMA) prepared a liquidation plan that included parameters based on the Security Council resolution S/RES/2690 and the unique security situation of Mali. A draft of the liquidation plan was developed by December 2023, and the final version was signed by the Head of the Liquidation Entity on 1 February 2024. The plan was shared with the transition government of Mali but may be amended according to the outcome of the discussions with the host Government.

15. The plan detailed various activities, including: (a) asset disposal and handover of premises; (b) closure of financial accounts; (c) closure of human resources accounts and records; (d) liquidation management structure; and (e) monitoring and reporting of liquidation activities. The liquidation plan also included risk mitigation strategies, target milestones and key performance indicators/benchmarks to complete necessary tasks. The risks raised by the Liquidation Entity included reputational, financial, and operational risks deriving from the forced abandonment of assets and the subsequent misappropriation of property.

16. The Liquidation Entity (MINUSMA) also developed a separate communication strategy to build trust and prevent dis/misinformation. The Liquidation Entity (MINUSMA) had also been active in issuing broadcasts to personnel and held two town halls in January 2024 to keep personnel informed of the liquidation activities.

¹ Audit of phasing out human resources during the drawdown period in MINUSMA (2023/077 dated 20 December 2023) and audit of assets disposal in MINUSMA (AP2023/641/10).

17. OIOS concluded that the Liquidation Entity (MINUSMA) had developed an adequate liquidation plan that incorporated the necessary elements and had duly considered risks associated with its implementation.

A mechanism for monitoring of liquidation activities was in place and functioning adequately

18. The liquidation plan provides that the progress of liquidation activities will be monitored, and adjustments made promptly to ensure operations are executed as planned and on time. An effective monitoring and reporting mechanism is vital to ensuring that activities are executed as planned.

19. In January 2024, the Liquidation Entity (MINUSMA) established the Liquidation Management Team led by the Director, comprising members from all sections and units. The Liquidation Management Team held daily meetings to monitor the progress of liquidation activities against established milestones and performance targets. In addition, the Head of the Liquidation Entity monitored the implementation of liquidation activities through weekly high-level meeting with the Director.

20. The Liquidation Management Team also developed and monitored the implementation of measures to mitigate emerging challenges regarding the liquidation activities. For example, the Team identified and monitored the following challenges: (a) delays in getting custom clearance for the importation of fuel and aviation supplies (such as aircraft spare parts, lubricants); (b) closure of borders with neighboring countries which affected the surface transportation of United Nations and contingent-owned assets; and (c) security escort of United Nations convoys transporting assets. Further, through the Mission Support Centre (MSC), the Liquidation Entity maintained a tracking dashboard of liquidation activities and provided weekly and monthly liquidation progress reports to DOS.

21. OIOS concluded that the Liquidation Entity (MINUSMA) had established adequate mechanisms for monitoring and reporting on the implementation of the liquidation plan.

B. Closure of camps and environmental clean-up

22. The Guide for Senior Leadership on Field Entity Closure requires cleaning all vacated camp sites of field missions. MINUSMA environmental guidelines highlight a three-stage environmental clean-up process: (i) close-out assessment at all mission camp sites to evaluate and identify environmental issues that need to be addressed during camp closure; (ii) clean-up implementation and monitoring; and (iii) environmental clearance and handover reports to facilitate the takeover process by the host Government of assets in the camp sites, and the release of the United Nations from any liabilities.

23. As of 31 December 2023, and in line with its Integrated Drawdown Plan, MINUSMA closed and handed over to the Malian authorities 19 of 21 camp sites, leaving two sites, namely Gao and Bamako, for liquidation purposes. The two sites would be closed and handed over on 30 September 2024 and 31 March 2025, respectively.

24. MINUSMA conducted the required environmental close-out assessments for all the 19 closed camps, which were cleared by the United Nations Mine Action Service (UNMAS) to be free of explosive hazards. OIOS also observed the final inspection of the Mopti and Senou airport camps and noted that the camps were properly cleaned of herbs, and hazardous and non-hazardous waste was properly packed for



Need to comply with disposal requirements for hazardous waste

29. The waste management handbook for peacekeeping operations and field-based special political missions requires hazardous waste to be disposed of by a contractor with the capacity to treat and dispose of such waste. The contractor is required to provide a disposal certificate and photos of recycling or disposal to ensure that hazardous waste have been properly recycled, disposed or treated.

30. OIOS review of PDU records of hazardous waste indicated that MINUSMA did not consistently comply with the disposal requirement for hazardous waste. For example, the hazardous waste from five camps (table 2) were disposed by sale to a scrap material contractor instead of being disposed by MINUSMA through a hazardous waste contractor to mitigate environmental risks. This resulted from the inaccurate classification by PDU of hazardous waste as scrap materials for sale.

Table 2: Quantity of hazardous waste by regions that were inappropriately disposed

<i>Types of waste</i>	<i>Aguelhok</i>	<i>Gao</i>	<i>Kidal</i>	<i>Mopti</i>	<i>Timbuktu</i>	<i>Total</i>
Metal scrap (kilograms)	450	125 000	25 500	40 752	231 896	423 598
Used lead acid batteries	10	590	135	0	122	857
Used oil (litres)	6 240	24 700	0	0	0	30 940
Used tires	64	2 040	508	103	862	3 577
Used batteries cells (kilograms)	0	6 000	340	0	6 875	13 215
Contaminated oil (litres) ¹	0	0	0	0	2 400	2 400

Source: PDU task orders

31. There was an unmitigated risk that hazardous waste collected by the contractor or sold by MINUSMA may not be properly disposed of, which could result in environmental pollution and reputational risk to the Organization.

(2) The Liquidation Entity (MINUSMA) should ensure that remaining hazardous waste is properly classified and disposed of.

The Liquidation Entity (MINUSMA) accepted recommendation 2 and stated that hazardous wastes would be properly classified and disposed of in coordination with the respective technical sections. The disposal process would be documented in compliance with the waste management handbook for peacekeeping operations.



32.

³ A round refers to a single, complete cartridge or ammunition unit that can be loaded into a firearm.

33. During a visit to the Mopti camp, OIOS observed that a special incinerator, operated by the Force Explosive Ordnance Disposal Team under the supervision of UNMAS, with the capacity to destroy small arms ammunition and endure minor detonations of single explosive ordnance, was utilized. The incinerator was adequately located separately from the ammunition storage facility in a remote camp area, and access to the location was limited to authorized personnel for safety and security reasons. At the end of the incineration process, the ashes gathered were verified to ensure the full destruction of explosive components and transferred from the Force Explosive Ordnance Disposal Team to PDU for further disposal.

34. OIOS concluded that MINUSMA implemented adequate procedures for the destruction and disposal of small arms ammunition and single explosive ordnance.

C. Financial aspects of the liquidation

The Liquidation Entity (MINUSMA) was reviewing and clearing balances of accounts receivable and payable

35. In accordance with the Liquidation Manual, all outstanding accounts receivable and payable should be addressed and cleared prior to the end of the liquidation period.

(a) Accounts receivable

36. As of 31 January 2024, the Liquidation Entity (MINUSMA) had an accounts receivable balance of \$31.8 million. All these accounts, as presented in table 3, were outstanding for more than three months. This balance included: \$7.2 million for goods and services provided to troop contributing countries; \$5.07 million for goods and services provided to third parties on a cost-recovery basis including air transportation, fuel and accommodation; \$16.9 million of advances to implementing partners mandated to implement MINUSMA projects; and \$2.7 million of advances to staff.

Table 3: Composition of accounts receivable as of 31 January 2024

<i>Accounts receivable</i>	<i>Amount (in \$)</i>
Cost recovery from third parties including troop contributing countries and United Nations agencies, funds and programme.	12 247 066
Advances to implementing partners	16 874 068
Staff advances	2 687 985
Total	31 809 119

Source: MINUSMA Finance and Budget Section

37. The balance of \$12.2 million is related to goods and services provided to troop contributing countries and other parties on a cost recovery basis. This includes the cost of rations, air transportation, fuel and accommodation. The Liquidation Entity (MINUSMA) had established and implemented a mechanism to follow up on the recovery of these receivables. This includes coordination with the Reimbursement Claims Management and Performance Section in DOS to recover the amounts due to the Organization from troop contributing countries and sending billing statements and reminders to the concerned parties.

38. The \$16.9 million advances to implementing partners included \$14.4 million advanced to UNOPS for the implementation of mine action activities. The Finance Division in the Office of Programme Planning, Finance and Budget (OPPFB) is coordinating with UNOPS on the submission of expenditure reports and refund of unspent balances. The \$16.9 million also included \$2.47 million advances to other implementing partners for the implementation of programmatic projects such as the project to strengthen the operational capacity of the regional hospital at Timbuktu. These advances were overdue, and the

implementing partners had not yet submitted the required narrative and financial reports due to the premature closure of the camps and the departure of the substantive components. In January 2024, the Finance and Budget Section (FBS) implemented a mechanism to follow up with the concerned implementing partners. The Liquidation Entity (MINUSMA) also informed OIOS that a dedicated staff at the FS-4 level was recruited in February 2024 to improve the liaison and coordination with implementing partners.

39. For staff advances totaling \$2.7 million, FBS requested concerned staff members to submit expense reports or other relevant documentation required to close the accounts. In the event a staff member does not submit the required documentation within the prescribed period, advances would be deducted from their salaries or separation benefits.

40. The actions taken by the Liquidation Entity (MINUSMA) to liaise with concerned parties for the settlement and closure of accounts receivable resulted in a reduction of \$8.3 million (19 per cent) in the accounts receivable balance from \$41.9 million as of 31 December 2023 to \$31.8 million as of 31 January 2024.

41. OIOS concluded that the Liquidation Entity (MINUSMA) was taking adequate action to clear outstanding receivables.

(b) Accounts payable

42. As of 31 January 2024, the Liquidation Entity (MINUSMA) had an accounts payable balance of \$22.2 million to staff and vendors, as shown in table 4.

Table 4: Composition of accounts payable as of 31 January 2024

<i>Accounts payable</i>	<i>Amount (in \$)</i>
Accounts payable – Personnel	1 325 128
Accounts payable – Commercial vendors	20 837 031
Total	22 162 160

Source: MINUSMA Finance and Budget Section

43. The accounts payable to personnel amounting to \$1.3 million represented deposits received for various settlements made by staff members, military and police officers for accommodation and telephone charges which were being reviewed for payment. The account also included repatriation grants payable to separated staff and other withheld funds. These withheld amounts were intended to cover obligations to MINUSMA of departing personnel, which were not determined at the time of their departure.

44. The balance of \$20.8 million payable to commercial vendors included \$16.8 million, or 76 per cent of the total accounts payable balance, payable for the provision of aircraft under letters of assist and system contracts. About \$8.7 million (43 per cent) of the total payable to commercial vendors had been outstanding for more than 90 days.

45. FBS, in coordination with RSCE and the Accounts Division in the Office of Programme Planning, Finance and Budget (OPPFB), was reviewing the accounts to identify key actions needed to settle obligations and close the accounts before the end of the liquidation period.

46. OIOS concluded that the Liquidation Entity (MINUSMA) was taking adequate action to clear outstanding accounts payable.

The Liquidation Entity (MINUSMA) needed to ensure timely reconciliation of all bank accounts

47. MINUSMA had two local bank accounts, one in local currency and another in United States dollars. During the liquidation period, the Liquidation Entity (MINUSMA) needed to continue operating both bank accounts for its needs. The balances of the two accounts as of 31 January 2024 were \$1,622 and \$302,591 and respectively.

48. OIOS review indicated that the Liquidation Entity (MINUSMA), through the RSCE, conducted monthly reconciliations of the actual balance of the local currency account with the bank statements and followed up with the bank to address any discrepancies. However, reconciliation of the dollar bank account was not regularly done due to delays in obtaining the required bank statements.

49. As of 31 January 2024, the latest bank reconciliation for the dollar account was for March 2023. This reconciliation statement, which was prepared on 21 December 2023, did not show any long outstanding reconciling items. The delays in reconciling the dollar bank account were due to the unavailability of bank statements for the months of April 2023, May 2023, September 2023 and December 2023.

50. The Liquidation Entity (MINUSMA) informed that it would follow up on this issue with the bank leadership. Delayed reconciliation of the bank account may increase the risk of inaccurate recording of transactions.

(3) The Liquidation Entity (MINUSMA) should follow up and take measures to ensure that the local bank submit bank statements for timely and updated bank reconciliations.

The Liquidation Entity (MINUSMA) accepted recommendation 3 and stated that the bank reconciliation reports have been completed as of February 2024.

The Liquidation Entity (MINUSMA) adequately managed its petty cash accounts

51. The Liquidation Entity (MINUSMA) is required to close all petty cash accounts operated by self-accounting units but may decide to keep some accounts open until their final closing to facilitate the activities of the Liquidation Team.

52. MINUSMA operated 23 petty cash accounts totaling \$66,767, of which 12 totaling \$7,220 were closed during the drawdown period that ended on 31 December 2023. At the start of the liquidation period in January 2024, FBS reviewed and analyzed the utilization level of the remaining 11 petty cash accounts totaling \$59,547 to provide a basis for a decision to continue or discontinue operating these accounts. Following this analysis, FBS recommended to the Director of the Liquidation Team the closure of seven of these accounts and maintained four petty cash accounts for the activities of the Liquidation Entity (MINUSMA). OIOS concluded that the Liquidation Entity (MINUSMA) was adequately managing the operations and closure of its petty cash accounts.

The Liquidation Entity (MINUSMA) needed to close trust fund accounts

53. The Liquidation Entity (MINUSMA) is required to close trust funds by liaising with the donors and implementing partners involved in the management and support of trust fund projects prior to the closure of MINUSMA.

54. From the inception of MINUSMA to 31 January 2024, MINUSMA received voluntary contributions from donors totaling \$130.2 million to finance trust fund projects. MINUSMA funded a total of 291 projects amounting to \$108 million and refunded \$2.6 million to donors. The balance of \$19.6 million had not been returned to the donors as the Liquidation Entity (MINUSMA) was waiting for the final certified financial statements from the Finance Division in OPPFB. Also, 5 of the 291 projects amounting to \$3.2 million were not closed due to delays in the Liquidation Entity's receipt of payment confirmation by the banks of implementing partners. Complete closure of funded projects is a requisite for issuing certified financial statements for trust funds.

55. At the time of the audit, the FBS of the Liquidation Entity (MINUSMA) had established and implemented a mechanism to monitor the status of unclosed trust fund projects. FBS was also coordinating with OPPFB to certify final financial statements for the trust funds and return unspent funds to the respective donors. Therefore, OIOS did not make a recommendation.

D. Archiving and records management

The Liquidation Entity (MINUSMA) managed its records and initiated wall-to wall inspection of vacated offices for documents that may have been abandoned

56. The Secretary-General bulletin on records management (ST/SGB/2007/5) requires a closing entity to preserve records and documents with administrative, fiscal, legal and informational value and transfer them to the Archives and Records Management Section (ARMS). In line with the bulletin, MINUSMA developed standard operating procedures for the effective management of paper and digital records during the liquidation period.

57. The Information Management Unit (IMU) was responsible for guiding and overseeing the management of both paper and digital records during the drawdown and liquidation periods. A review of IMU records management activities indicated that the Unit developed a records management and archiving plan for the Mission as soon as the drawdown started in July 2023. The plan consisted of four phases: preparation, identification of paper and electronic records, disposition, and records transfer. MINUSMA sections and units nominated records management focal points trained in preparing records to be destroyed or retained on-site or transferred to the Mission's records centre or ARMS. At the time of the audit, IMU had completed the following tasks:

- Transfer to ARMS of 17,692 hard copies of records;
- Destruction in situ, in a secure and controlled manner using a commercial incinerator, of 370 boxes of convenience files that exist in digital records;
- Retention onsite of 58 boxes of customs paper records and documents for the entire duration of the liquidation period;
- Submission to ARMS for appropriate actions (retention, archiving or discarding) lists of electronic records including: 275 shared email accounts; 1,986 generic email accounts; 382 official SharePoint sites; 21 Power Aps applications; and 12 web applications.

58. Based on the tasks performed by IMU, OIOS concluded that MINUSMA adequately managed its records to mitigate the risk of information loss.

59. However, IMU had not inspected offices vacated during the drawdown period for documents and records that may have been left behind and not discarded. This could result in an unmitigated risk of unauthorized access to documents with sensitive information when the Liquidation Entity (MINUSMA) finally leaves and hands over the premises to the Government of Mali. Following OIOS observation, the

Liquidation Entity (MINUSMA) initiated a wall-to-wall inspection of vacated offices, expected to be completed by June 2024. OIOS, therefore, did not make a recommendation.

IV. ACKNOWLEDGEMENT

60. OIOS wishes to express its appreciation to the management and staff of the Liquidation Entity (MINUSMA) for the assistance and cooperation extended to the auditors during this assignment.

Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of of liquidation activities in the United Nations Multidimensional Integrated Stabilization Mission in Mali

Rec. no.	Recommendation	Critical ⁴ / Important ⁵	C/ O ⁶	Actions needed to close recommendation	Implementation date ⁷
1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	The Liquidation Entity (MINUSMA) should ensure that remaining hazardous waste is properly classified and disposed of.	Important	O	Evidence that hazardous waste is properly classified and disposed of.	30 November 2024
3	The Liquidation Entity (MINUSMA) should follow up and take measures to ensure that the local bank submit bank statements for timely and updated bank reconciliations.	Important	C	Action completed	NA

⁴ 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.

⁵ 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.

⁶ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁷ Date provided by the Liquidation Entity (MINUSMA) in response to recommendations.

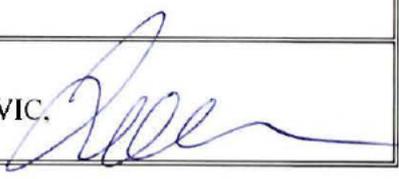
APPENDIX I

Management Response



Date: 16 April 2024

Reference: LE/MINUSMA/ODLT/2024/101

TO:	Mr. Kemal Karaseki, Acting Chief Peacekeeping audit service Internal Audit Division, OIOS	FROM:	Anton ANTCHÉV Director of the Liquidation Team 
ATTN:		E-MAIL:	minusma-mars@un.org
E-MAIL:			
SUBJE	Liquidation Team MINUSMA response to draft report on an audit of liquidation activities in the United Nations Multidimensional Integrated Stabilization Mission in Mali (Assignment No. AP2023-641-11)		
Total number of transmitted pages including this page: 3			
<i>Reference: Audit of liquidation activities in the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA)</i>			
<ol style="list-style-type: none">1. In reply to the referenced correspondence, please find attached MINUSMA's management response to the OIOS findings and recommendations, as presented in the subject report.2. Note has been taken of the areas warranting the Mission's attention, and an action plan for implementing the recommendations issued is attached.			
Best regards.			
Drafted by: Carlo Simplice NGANSO NGONGANG Administrative Officer 		Authorized by: Daniela BOZICKOVIC, OIC SAO 	

Management Response

Audit of liquidation activities in the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA)

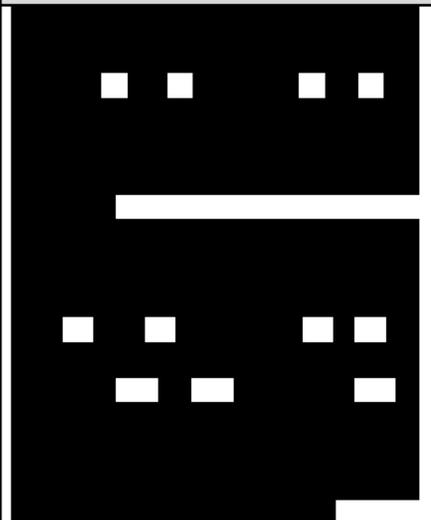
Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation Date	Client comments
1.	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

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 liquidation activities in the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA)

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation Date	Client comments
						
2	The Liquidation Entity (MINUSMA) should ensure that remaining hazardous waste is properly classified and disposed of.	Important	Yes	Chief of Centralized Warehouse Section / Property Disposal Unit	30 November 2024	The recommendation is noted and accepted. Hazardous waste will be classified in coordination with the respective technical sections and disposal recorded and documented as per the quoted environmental guidelines and regulations.
3	The Liquidation Entity (MINUSMA) should follow-up and take measures to ensure that the local bank submit bank statements for timely and updated bank reconciliations.	Important	Yes	Chief of Budget and Finance Section	Implemented	As per confirmation from the RSCE bank reconciliation team, the bank reconciliation report has been completed as of February 2024 for both MLCI1 And MLCI2, both XOF and USD respectively.