



INTERNAL AUDIT DIVISION

REPORT 2024/051

Audit of accommodation management in the United Nations Mission in the Republic of South Sudan

**UNMISS needed to enhance accommodation
check-in/out controls, rental billing, payments,
and collections processes, and oversight of
cash handling to ensure effective and efficient
accommodation operations**

**25 October 2024
Assignment No. AP2024-633-06**

Audit of accommodation management in the United Nations Mission in the Republic of South Sudan

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of accommodation management in the United Nations Mission in the Republic of South Sudan (UNMISS). The objective of the audit was to assess the adequacy of accommodation services and the effectiveness and efficiency of accommodation management in UNMISS. The audit covered the period from 1 January 2022 to 31 March 2024 and included: (a) planning of accommodation; (b) management and maintenance of accommodations and related services; and (c) rental billing, collection and recovery.

UNMISS was developing a comprehensive 5-year plan for accommodation and capacity management. The Mission was also taking steps to address quality and maintenance issues through regular schedules developed by the Engineering Section. However, the audit identified some issues, including weaknesses in check-in/out controls, rental billing, payments, and collections, as well as insufficient oversight of cash handling and reporting.

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

- Implement accommodation-related inventory monitoring mechanisms.
- Strengthen accommodation rental billing, payments and collection.
- Strengthen oversight over rental cash collections, handling and reporting.

UNMISS accepted all three recommendations and has initiated action to implement them. Actions required to close the recommendations are indicated in Annex I.

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Audit of accommodation management in the United Nations Mission in the Republic of South Sudan

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of accommodation management in the United Nations Mission in the Republic of South Sudan (UNMISS).
2. In 2019, the Mission issued the standard operating procedure (SOP) on UNMISS-provided accommodation and rental deductions. The SOP provides guidance to all personnel on the steps required to obtain accommodation and the payment modalities. The charges and rental deductions for accommodation are specified in the relevant Mission directives, memoranda of understanding, contracts, and other authorized documents.
3. The overall responsibility for managing office and living accommodations and recreational areas throughout the Mission rests with the Director of Mission Support (DMS), who has delegated authority to the Chief, Service Delivery, the Chief, Accommodation Management Unit (AMU) and Field Administrative Officers (FAOs) for field locations. AMU is headed by a Chief Accommodation Management Officer at the P-4 level who is supported by a team of 27 staff comprising: 4 international, 6 United Nations Volunteers (UNVs) and 17 National Staff. AMU had budgets of \$454,500 and \$450,900 for the 2022/23 and 2023/24 fiscal years, respectively.
4. AMU was established in December 2018 under the Service Delivery Pillar following the dissolution of the UNMISS General Services Section. AMU is responsible for managing and implementing policies and procedures relating to Mission-provided accommodation for international staff, United Nations police, military staff officers, military observers, Government-provided personnel and United Nations Volunteers (UNVs). FAOs manage AMU-related responsibilities in field locations. AMU also manages six military transit camps and office spaces occupied by United Nations agencies, funds and programmes housed within UNMISS premises.
5. AMU utilizes the Field Support Suite (FSS)¹ accommodation management system (e-accommodation) module, which automates the processes of planning, requesting, approving and managing accommodation resources in field missions. This also includes a monitoring feature that allows camp managers to oversee and manage accommodations, including check-ins and check-outs. Additionally, the FSS provides a guide for camp managers, detailing the various accommodation management functions.
6. As of March 2024, the Mission had approximately 3,380 hard-wall and prefabricated housing, and 1,800-bed capacity for military transit camps. The housing capacity per location is summarized in table 1 and excludes housing for Troop Contributing Countries and Formed Police Units.

¹ The FSS is a modular set of applications designed to standardize and support common mission business functions and automate processes and workflows. FSS is centrally hosted, maintained, and supported by United Nations Global Service Centre in Brindisi, Italy.

Table 1: UNMISS accommodation capacity per location

Location	Accommodation ‘in use’	Accommodation ‘vacant’	Number of occupants
Juba	1,528	116	1641
Aweil	130	27	118
Bentiu	245	37	217
Bor	208	21	232
Pibor	28	14	12
Kuajok	112	23	96
Malakal	323	36	277
Rumbek	116	23	105
Torit	245	18	137
Wau	310	37	301
Yambio	109	15	110
Yei	26	15	26
Total	3,380	372	3,272
Military transit camps	1,800 - bed capacity		

Source: UNMISS factsheet data as of 31 December 2023. Some accommodations were shared.

7. The Mission rental charges collected for accommodation units and office space were \$28.1 million for the period from January 2022 to March 2024, as summarised in table 2 below.

Table 2: UNMISS accommodation rental collections per occupant category

Occupant category	(in USD)		
	Jan-March 2024	Jan-Dec 2023	Jan-Dec 2022
Individual Uniformed Personnel	1,000,520	4,155,724	5,215,914
International Civilian Staff	719,997	2,860,100	2,723,903
United Nations Agencies and IGAD	694,843	2,805,201	4,373,164
UNVs	203,957	799,099	772,187
Contractors	216,006	442,039	933,569
Transit accommodation	7,041	43,397	179,792
Total	2,842,364	11,105,560	14,198,529

Source: UNMISS rent recovery data

8. Comments provided by UNMISS are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

9. The objective of the audit was to assess the adequacy of accommodation services and the effectiveness of accommodation management in UNMISS.

10. This audit was included in the 2024 risk-based work plan of OIOS at the request of UNMISS management because of the operational and financial risks related to managing accommodation units in the Mission. It encompassed a review of the service capacity and the evaluation of rental collection processes. This audit did not include UNMISS accommodation provided to military contingents and formed police units, covered by various Memoranda of Understanding (MOUs) with individual Troop/Police Contributing Countries and addressed under Contingent-owned equipment audits.

11. OIOS conducted this audit from March to May 2024. The audit covered the period from 1 January 2022 to 31 March 2024. Based on an activity-level risk assessment, the audit covered higher and medium

risk areas in accommodation management, which included: (a) planning of accommodation; (b) management and maintenance of accommodations and related services; and (c) rental billing, collection and recovery.

12. The audit methodology included: (a) interviews with key personnel to gain insights into the effectiveness of accommodation management processes, (b) a review of relevant documentation to assess adherence to policies, procedures, and guidelines, (c) an analytical review of data extracted from FSS e-accommodation, Umoja and AMU rental recovery Excel worksheets to identify anomalies and trends, assess performance and identify risks, and (d) physical observations to verify the condition of accommodation and accuracy of related documentation.

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

III. AUDIT RESULTS

A. Accommodation planning

The accommodation planning was comprehensive

14. A comprehensive accommodation plan would improve coordination, resource allocation, risk management and accountability, informed decision-making, and long-term sustainability in the Mission. Adequately defining the objectives of accommodation management provides managers with a sense of purpose and direction. Objectives for accommodation services may be the provision of accommodation to staff for safety and security purposes regardless of cost or on a full cost recovery basis.

15. The Engineering Section is responsible for operational planning, designing, constructing, and maintaining accommodations and physical infrastructure across all Mission locations. The Mission strategic and budget documents for 2022/23 and 2023/24 highlighted support initiatives to address accommodation challenges, including the poor quality of some accommodations and meeting capacity requirements. In the 2023/24 fiscal year, the Mission intended to replace those that had exceeded its useful economic life, such as prefabricated accommodation units (prefabs), bathroom capsules and kitchens. During the 2022/23 fiscal year, the Mission prioritized urgent construction and renovation projects to address deteriorating accommodations and inadequate welfare facilities, especially in remote field offices. The AMU work plans for the 2022/23 and 2023/24 fiscal years indicated that the Mission's needs and construction plans for new accommodations were developed in collaboration with the Engineering Section.

16. The Mission's operational costs for facilities, infrastructure, supplies and equipment outlined in the annual budget proposals were based on the Mission-wide planning assumptions. The prioritization and monitoring of Mission Priority Projects and multi-year projects are also managed by an Integrated Project Team established explicitly for this purpose. Additionally, the Mission adjusted its priorities and accommodation planning to respond to mandate changes and emerging needs. For example, the replacement of 900 prefabricated accommodations across the Mission both for TCCs and civilian staff was ongoing at the time of the audit. Further, the Mission mandate in 2023/24 specifically called for support to an environment conducive to elections and for the expansion of protection of civilians responsibilities. This resulted in an adjustment of the budget to cater for increases in accommodation and office requirements for electoral staff and troops, and the building of new bases funded through a Commitment Authority during 2023/24 and related budgetary requirements in the Mission's 2024/25 budget.

17. Furthermore, UNMISS was in the process of finalizing a comprehensive 5-year plan for replacing its prefabricated accommodations. This plan will incorporate detailed needs assessments, development strategies, budgeting, milestones and timelines to ensure successful implementation, subject to Mission-mandated priorities and approval of proposed budgets.

Disability-inclusive practices could be integrated into accommodation planning

18. The United Nations Disability Inclusion Strategy (UNDIS) serves as the cornerstone for achieving sustainable and transformative progress in disability inclusion across all areas of the United Nations' work. Central to UNDIS is the focus on reasonable accommodation to eliminate or mitigate barriers encountered by personnel with disabilities. This includes implementing physical and other changes to workspaces, such as adapting both existing and new facilities to ensure accessibility.

19. The UNMISS occupational safety and health risk management programme dated June 2023 recognized that most structural building designs within the Mission did not cater to the needs of UNMISS personnel with disabilities. Furthermore, OIOS physical observation and review of current accommodation management practices, including ongoing construction of new units, noted a lack of measures to accommodate individuals with disabilities.

20. UNMISS management explained that the UNDIS is a United Nations system-wide strategy adopted in 2019, long after establishing most UNMISS accommodation and office structures, and UNDIS is primarily a mainstreaming strategy intended for gradual integration into the operations of various United Nations system organizations rather than an operational one. Yet, UNMISS stated that it continues to be guided by the 2023 Reasonable Accommodation Guidelines issued by the Office of Human Resources, DMSPC. The Mission clarified that it already has systems and procedures in place that align to the extent possible with these guidelines. These include the iNeed self-service portal, which allows personnel with disabilities to request engineering services to modify their accommodation and office units subject to considerations of undue burden, flexible working arrangements policies, internet access in accommodation areas, and special transport shuttle arrangements. Management further noted that while the Mission did not initially plan for or receive any requests for accessible accommodations, efforts have since been made to construct accessible common hard-wall ablution facilities in both residential and office areas within the UNMISS Tamping compound.

21. OIOS notes the financial constraints in trying to adapt all buildings, which would not be practical. However, going forward, the Mission may consider appropriate incorporation of disability inclusion in the 5-year plan for new accommodations.

B. Management and maintenance of accommodations and related services

The Mission has stepped up efforts to address quality and maintenance issues in accommodations to enhance staff well-being

22. UNMISS developed operative guidelines for accommodation management. However, these guidelines did not adequately address the quality of accommodation. To assess the quality and levels of maintenance of accommodations, OIOS conducted physical inspections in Juba and three field locations (Bentiu, Wau and Kuajok) and further reviewed and analyzed occupants' requests detailed in two Unite

(iNeed) Self Service² reports: (i) occupants' requests for accommodation items; and (ii) requests for repairs and maintenance. The following were observed:

- Differences in standards of accommodation were observed in Juba. Some accommodation units and common facilities, such as ablutions and kitchens, were old, in poor condition, and lacked general maintenance. Notably, most of these facilities were used for transit and temporary accommodations. UNMISS management explained that while efforts have been made to replace and maintain the accommodations, differences in quality between the accommodation units in Juba are due to varying construction dates and building specifications as some of the buildings transitioned from the United Nations Mission in Sudan (UNMIS) and were installed in 2005 and 2006. In contrast, hard-wall units at UN House were built in 2011 under a long-term agreement with the new government for the property.
- The review of a statistical sample of 60 out of a total of 2,900 accommodation items-related requests submitted in iNeed between January 2022 and December 2023 noted that 37 were related to health issues. Occupants reported back and neck pains due to the quality of beds and mattresses. While AMU management indicated that their checks with medical services did not reveal significant issues reported by staff on back and neck pains, in OIOS' view, the medical services report cannot replace primary evidentiary responses of staff members to surveys conducted. UNMISS management explained that if a staff member needs an orthopedic mattress, their request must first be approved by the Mission Medical Section. AMU processes these requests after receiving confirmation from the Medical Service that the staff member has a verified back or neck issues requiring a special mattress.
- The Facilities Management Unit iNeed report, dated February 2024, documented 29,486 requests for repairs and maintenance submitted during the 2022/23 period. These related to building and facilities maintenance, electrical services, heating, ventilation and air conditioning, and water and sanitation. Feedback from the service satisfaction survey showed that 1,251 out of 1,439 (87 per cent) respondents expressed satisfaction with the service provided while 188 (13 per cent) were dissatisfied. While the majority were satisfied, the complaints of the minority should also be addressed. These complaints included no response or delays in responding to requests, no work done, or requests not addressed satisfactorily, the need to submit multiple requests, premature closure of requests, and receiving customer surveys while the work was either incomplete or not done.

23. A separate AMU client satisfaction survey conducted in April 2023 relating to transit accommodation indicated that 4 per cent of respondents considered them as excellent, 16 per cent as good, 32 per cent as average and 48 per cent as poor. Concerns highlighted in the survey included: (a) discrepancies in the sizes and conditions of structures; (b) lack of attached ablutions; (c) lack of inventory items; (d) delays in addressing maintenance requests, (e) unpleasant smell from sewer holes, and (f) inadequate cleaning services leading to unchanged bedding, unpleasant odors, and dirty refrigerators. Following the survey, AMU recommended the renovation of both transit and permanent accommodations to prioritize staff well-being and safety and extend the lifespan of the structures. AMU also noted the need for additional collaboration between the accommodation and engineering teams to ensure better coordination and prompt resolution of maintenance issues, ultimately enhancing the overall satisfaction of the occupants.

² Unite Self (iNeed) Service is an online platform that allows staff members to submit and monitor various requests for products and services. These services include, but are not limited to, accommodation-related items, furniture maintenance, and repairs.

24. In OIOS' view, these deficiencies resulted from insufficient and inconsistent accommodation maintenance, aging infrastructure due to differing construction timelines, and procedural delays in resolving accommodation-related issues. These factors pose risks to staff health, safety and well-being, increasing the likelihood of inconsistent and substandard living conditions. After the issuance of the audit results, on 30 August 2024, UNMISS promulgated a bi-annual schedule for the periodic inspection and maintenance of office buildings and accommodations in Juba, covering the period from August 2024 to March 2025. Given the action taken by UNMISS, OIOS did not make a recommendation.

Need to enforce controls over the check-in/check-out process

25. Each permanent and transit accommodation includes an approved standard item list and a suitable basic inventory. Upon accepting accommodation, occupants must review and sign for this inventory. This signed inventory is then verified by AMU staff when the occupant vacates the accommodation. The e-accommodation system also allows uploading the signed inventory verification record at check-out.

26. Between January 2022 and March 2024, there were 3,319 check-ins and 3,065 check-outs. OIOS reviewed inventory control procedures by selecting 60 check-ins and 60 check-outs. The review revealed that 44 of the check-ins and 50 of the check-outs were missing signed inventory forms. Furthermore, no inventory forms were completed in 15 cases where occupants moved from one accommodation to another. This deficiency resulted from AMU's failure to implement the requirements of the SOP over expendable items and could lead to mismanagement or loss of such inventory.

(1) UNMISS should implement accommodation-related inventory monitoring mechanisms, including enforcing the use of signed inventory forms for check-in and check-out to ensure accountability and transparency.

UNMISS accepted recommendation 1 and stated that it would ensure necessary resources are allocated to implement effective accommodation-related inventory monitoring mechanisms. Specifically, the Mission would use signed inventory forms during check-in and check-out processes to ensure accountability and transparency.

C. Rental billing, collection and recovery

Need to strengthen accommodation rental billing, collection and recovery of outstanding amounts

27. UNMISS AMU is responsible for ensuring that tenants of Mission-provided accommodation are billed and make payments, and promptly addressing any recoveries for non-payment. Mission Directive No. 2024/002 and previous directives on rental rates for UNMISS-provided accommodation provides guidance on the applicable rental rates for various categories of individuals residing or intending to reside in UNMISS-provided accommodations, whether on a permanent or temporary basis. Timely reconciliation of rental recovery reports against occupancy reports is crucial for identifying discrepancies or errors.

28. Depending on the category of occupants, different rental billing and payment methods were used, as below:

- For UNMISS personnel, including international civilian staff, uniformed personnel receiving Mission Subsistence Allowance, and international UNVs, after issuance of accommodation certificates by AMU, rental deductions were processed directly through the payroll system based on the monthly accommodation report provided by the AMU rental recovery unit. The rental rates

for UNMISS and other United Nations international staff members under the Common System³, were calculated on a sliding scale based on level/grade.

- Non-UNMISS personnel, whose payrolls are not managed by UNMISS, were required to obtain an invoice from the AMU rental recovery unit and pay the specified amount either to the UNMISS cashier or via wire transfer to the UNMISS bank account. In locations without an UNMISS cashier (such as Field Offices), payments should be made to the Field Administrative Officer, who will issue a receipt. This also applies to rental payments for temporary accommodation provided in other mission locations.
- For contractors working under a memorandum of understanding (MOU) with the United Nations or UNMISS, rental deductions were handled through the payment mechanisms specified in the MOU or contract. AMU issued a certificate of accommodation detailing the location, type of accommodation, and the period of occupancy, which served as the basis for calculating rental charges. Proforma invoices outline the payment schedule, and the rates used to calculate the total amount owed by occupants for their stay in UNMISS accommodation.

29. The AMU Rental Recovery Unit prepared monthly rental recovery reports for various categories of occupants. However, OIOS identified several deficiencies in the current process. These included: (a) the rental recovery reports did not include occupant accommodation details, locations, and dates, and were not reconciled against the occupancy reports; (b) the occupancy reports were incomplete as they did not capture all occupants; and (c) there was no established process for the review, clearance, and approval of the rental recovery reports. OIOS made the following observations:

(a) UNMISS took steps to rectify untimely recovery of rental deductions for international staff

30. A review of the recovery of rental deductions for a sample of 40 international staff members as of April 2024 reflected delays in recovering rental charges. These delays ranged from 1 to 12 months. Due to delays in initiating automated rental deductions for Office of the United Nations High Commissioner for Human Rights (OHCHR) international staff in UNMISS, \$7,445 relating to 14 staff members was retroactively recovered through the May 2024 payroll cycle. Additionally, due to delayed reconciliation of rental recovery reports, two staff members who had been erroneously overcharged for their rental deductions received refunds totaling \$3,329, processed through the May 2024 payroll cycle.

31. After the audit, UNMISS provided explanations that rental recoveries for OHCHR staff were not initiated in May 2024 because these staff members had been paying rent directly to UNMISS via bank transfers or cash payments as efforts to automate their payments through the payroll were ongoing. To avoid double payments during the transition from cash transactions to the Umoja system, a cutoff date was set in March 2024 and communicated to the OHCHR executive office responsible for managing Umoja deductions. After this cutoff, no further cash payments from OHCHR staff were expected. Once the Umoja payroll system became operational for OHCHR staff in May 2024, all outstanding rental amounts were retroactively recovered as appropriate. OIOS verification confirmed this.

(b) Inaccurate rental rates were applied for United Nations Volunteers deductions and collection of rental charges for contractors in permanent and transit accommodation was incomplete

32. UNVs are charged a flat rate for accommodation: prefabricated container housing costs \$150 per month, irrespective of location or the presence of ablution facilities. Hard wall accommodation is set at a

³ The applicable rental rates for UNMISS international staff members as well as other international staff under the UN Common System are calculated in accordance with ST/AI/2018/3.

flat rate of \$300 per month. Mission Directive No. 2021/001 mandates flat monthly rates for permanent accommodation for UNMISS contractors. Specifically, the directive requires a charge of \$200 per month for 14 m² prefabricated containers and \$400 per month for 28 m² prefabricated containers. These rates apply uniformly, regardless of location or whether the accommodation includes private or shared ablutions. The rental rates for non-UNMISS personnel, contractor personnel in transit accommodation or on duty, and visitors provided with UNMISS accommodation are set at 50 per cent of the DSA rate for single occupancy and 25 per cent of the DSA rate for shared occupancy, applicable to all locations and types of accommodation

33. OIOS review of rental deductions for 20 UNVs with permanent accommodations identified that incorrect rental charges were applied to 9 staff living in hard wall accommodations, who were wrongly charged the rate for prefabricated accommodations. The failure to correctly apply rental charges resulted in an uncollected amount of \$24,150 as of March 2024. Although UNMISS indicated that the Mission had a timely reconciliation process for reviewing the rentals from UNVs, OIOS review revealed that these amounts had remained uncollected for an average of 13 months, with the longest outstanding amount being 30 months overdue. Following OIOS intervention, AMU initiated actions to remedy the oversight in the rental rates applied, and the amounts were retroactively recovered by June 2024.

34. During a field visit and physical inspection conducted in Bentiu, Wau, and Kuajok, OIOS noted that some rental fees relating to accommodation provided to contractors had not been collected between January 2022 and March 2024. OIOS estimated the shortfall at \$43,600, which was attributed to accommodations not recorded in the rental recovery reports, estimated at \$32,800 and \$10,800 due to the application of incorrect rental rates. Although UNMISS disputed that the total amounts may be overestimated, the Mission was yet to do a reconciliation to ascertain the full amount and start recovery efforts.

35. Additionally, OIOS identified deficiencies in the transit accommodation (covering all classes of occupants) rental collection processes for the period from January 2023 to March 2024. Notably, 111 occupants were omitted from the rental recovery report, leading to \$384,000 which OIOS estimated as uncollected rent. After the audit and upon further review by the AMU Rental Recovery Unit, UNMISS indicated that recovery efforts were ongoing and provided details of invoices billed to 24 occupants, totaling \$208,896, but did not provide evidence that the amounts had actually been collected. Additionally, no details of billing were provided for the remaining \$175,104 related to 87 occupants, which suggests that the amount may be uncollected. Deficiencies in unreconciled or uncollected rent pose a risk of financial loss.

(2) UNMISS should: (a) take additional steps to ensure accurate occupancy reports, rental charges and recovery reports; and (b) reconcile and recover the applicable uncollected amounts of rental fees for contractors in Bentiu, Wau and Kuajok as well as the applicable uncollected amounts related to transit accommodation.

UNMISS accepted recommendation 2 and stated that it would: (a) enhance the use of the FSS occupancy report functionality and introduce bi-monthly reconciliation of rental recoveries against occupancy reports to ensure accuracy in occupancy tracking and rental charges, and (b) prepare and provide a comprehensive reconciliation report comparing billing with occupancy for contractors in Bentiu, Wau, and Kuajok, as well as a reconciliation report on transit accommodation billing to facilitate the recovery of any uncollected rental amounts.

Some national staff were accommodated in UNMISS compounds without rental deductions

36. Mission Directive No. 2017/008 on the temporary accommodation of national staff in compounds indicates that national staff must arrange their private living accommodations outside UNMISS compounds.

However, in the event of a security crisis, approval for the provision of accommodation is to be granted by the DMS based on the advice of the United Nations Department of Safety and Security.

37. OIOS review of the occupancy report indicated that at least 20 national staff members had been accommodated in UNMISS-provided housing for a cumulative period of 54 months without any rental charges being collected. Although AMU provided justifications for accommodating national staff, none were related to crisis or security issues, but staff were either accommodated during their official business or for operational requirements.

38. OIOS was unable to establish the amount of uncollected rental charges because the Mission Directive on rental rates for UNMISS-provided accommodation did not specify payment modalities or applicable rates for national staff in non-security related instances.

39. UNMISS management stated that allocating accommodation to national staff in UNMISS camps is an exception and should not be normalized for issuing rental rates. When staff must reside in the compound for justified operational reasons, accommodation will continue to be allocated on a case-by-case basis and remain free of charge. Given the explanation provided by UNMISS as regards national staff accommodation in UNMISS compounds exceptionally with management approval, no recommendation is made.

Cash collection and handling practices and unaccounted rental cash collections needed to be adequately addressed

40. Mission Directive No. 2024/002 and previous directives on rental rates for UNMISS-provided accommodation states that in locations where a UNMISS cashier is unavailable, such as field offices, rental payments should be made to the FAO, who would then issue a receipt for the payment.

41. OIOS reviewed the procedure in three field locations: Wau, Kuajok, and Bentiu, and observed a lack of standardized procedures for the collection and transfer of cash to the UNMISS cashier. Cash collections were not made to the FAO, and no receipts were issued upon payment. Instead, cash was collected by the AMU officer upon invoice generation, who then transferred the funds to the FAO administration assistants for safekeeping before being transferred to the UNMISS cashier. Specifically, cash transfers occurred as follows: in Wau, transfers were conducted quarterly by any UNMISS professional staff member traveling to Juba; in Kuajok, transfers were only made when the FAO or the administration assistant traveled to Juba; and in Bentiu, there were no specified timelines for cash transfer.

42. OIOS identified the following deficiencies in the rental collection and cash handling processes:

- In Bentiu, there was no UNMISS cashier deposit slip to confirm the receipt of cash totaling \$17,562, based on OIOS recalculation of the expected cash rental collections for the period from July 2023 to May 2024. OIOS physical count on 14 May 2024 revealed that only \$169 was kept in the safe locker, indicating an amount of \$17,393 was not accounted for. UNMISS was yet to address this difference.
- In Kuajok, cash management issues were also noted. For the period from January 2021 to May 2023, \$16,745 could not be accounted for. Discussions with the FAO office revealed that this amount was lost on their premises before it could be submitted to the cashier in Juba. OIOS noted that this matter was reported to both OIOS Investigations Division and UNMISS Special Investigation Unit (SIU) for investigation. As of June 2024, the matter remained unresolved pending conclusion by the SIU.

43. These observations point to deficiencies in the handling and security of cash within the Mission that resulted from lack of adequate supervision and segregation of duties. Additionally, AMU rental recovery team had not implemented adequate mechanisms, including timely reconciliation, to ensure that cash collections were accurately and promptly accounted for in the monthly rental reports. These measures would promote financial transparency, accountability, and help prevent misappropriation.

(3) UNMISS should: (a) establish and enforce standardized procedures for cash collection and transfer, implement segregation of duties, and strengthen oversight mechanisms; and (b) assign responsibility for the unaccounted \$34,138 in cash collections by the two field offices in Bentiu and Kuajok, after appropriate investigation.

UNMISS accepted recommendation 3 and stated that the Office of CORMS would discuss with the Budget and Finance Section to develop standard procedures for cash collection and transfer at field office level and segregation of duties as indicated in the audit recommendation. The monitoring of compliance with the established procedures will be discussed at the FAO Annual Conference. Depending on the outcome of the investigations, the CORMS office will determine responsibility for the unaccounted funds as observed by the audit.

IV. ACKNOWLEDGEMENT

44. OIOS wishes to express its appreciation to the management and staff of UNMISS for the assistance and cooperation extended to the auditors during this assignment.

Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of accommodation management in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical ⁴ / Important ⁵	C/ O ⁶	Actions needed to close recommendation	Implementation date ⁷
1	UNMISS should implement accommodation-related inventory monitoring mechanisms, including enforcing the use of signed inventory forms for check-in and check-out to ensure accountability and transparency.	Important	O	Receipt of evidence confirming the implementation of effective monitoring mechanisms for accommodation-related inventory.	31 August 2025
2	UNMISS should: (a) take additional steps to ensure accurate occupancy reports, rental charges and recovery reports; and (b) reconcile and recover the applicable uncollected amounts of rental fees for contractors in Bentiu, Wau and Kuajok as well as the applicable uncollected amounts related to transit accommodation.	Important	O	Receipt of evidence of implementation through: (a) the use of FSS occupancy report functionality and bi-monthly reconciliation; and (b) the recovery of any outstanding rental amounts.	31 August 2025
3	UNMISS should: (a) establish and enforce standardized procedures for cash collection and transfer, implement segregation of duties, and strengthen oversight mechanisms; and (b) assign responsibility for the unaccounted \$34,138 in cash collections by the two field offices in Bentiu and Kuajok, after appropriate investigation.	Important	O	Receipt of evidence of: (a) a documented standard procedure for cash collection and transfer at the field office level, including segregation of duties; and (b) accountability measures implemented following an appropriate investigation of unaccounted cash amounts in Bentiu and Kwajok.	31 August 2025

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 [entity] in response to recommendations. [Insert "Implemented" where recommendation is closed; (implementation date) given by the client.]

APPENDIX I

Management Response



Date: 21 October 2024

To: Mr. Byung-Kun Min
Director
Internal Audit Division, OIOS

From: Victoria Browning 
Director of Mission Support
United Nations Mission in the Republic of South Sudan

Subject: **Management Response to the Draft Report of an Audit of Accommodation Management in the United Nations Mission in the Republic of South Sudan (Assignment No. AP2024-633-06)**

1. UNMISS acknowledges receipt of the Draft Report on the Audit of Accommodation Management from OIOS, dated 10 October 2024.
2. Please find attached the Management Response to the audit recommendations.
3. The Mission would also like to express its appreciation to OIOS for considering the corrections and comments provided on the previous version of the report (detailed audit results).
4. Thank you for your continued support.

cc: Mr. Nicholas Haysom, UNMISS
Mr. Qazi Ullah, UNMISS
Mr. Aggrey Kedogo, UNMISS
Mr. Yonas Araia, UNMISS
Ms. Reisi Roselly Penagos Requena, UNMISS
Ms. Daniela Wuerz, UNMISS
Ms. Xin Zhou, OIOS

Management Response

Audit of accommodation management in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNMISS should implement accommodation-related inventory monitoring mechanisms, including enforcing the use of signed inventory forms for check-in and check-out to ensure accountability and transparency.	Important	Yes	Chief, AMU	31 August 2025	UNMISS will ensure that the necessary resources are allocated to implement effective accommodation-related inventory monitoring mechanisms. Specifically, the use of signed inventory forms during check-in and check-out processes to ensure accountability and transparency.
2	UNMISS should: (a) take additional steps to ensure accurate occupancy reports, rental charges and recovery reports; and (b) reconcile and recover the applicable uncollected amounts of rental fees for contractors in Bentiu, Wau and Kuajok as well as the applicable uncollected amounts related to transit accommodation.	Important	Yes	Chief, AMU	31 August 2025	(a) AMU will enhance the use of the FSS occupancy report functionality and introduce bi-monthly reconciliation of rental recoveries against occupancy reports to ensure accuracy in occupancy tracking and rental charges. (b) AMU will prepare and provide a comprehensive reconciliation report comparing billing with occupancy for contractors in Bentiu, Wau, and Kuajok, as well as a reconciliation report on transit accommodation billing, to facilitate the recovery of any uncollected rental amounts.

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 accommodation management in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
3	UNMISS should: (a) establish and enforce standardized procedures for cash collection and transfer, implement segregation of duties, and strengthen oversight mechanisms; and (b) assign responsibility for the unaccounted \$34,138 in cash collections by the two field offices in Bentiu and Kuajok, after appropriate investigation.	Important	Yes	Administrative Officer - OCORMS	31 August 2025	(a) Office of CORMS will discuss with BFS to develop standard procedures for cash collection and transfer at field office level and segregation of duties as indicated in the audit recommendation. The monitoring of compliance with the established procedures will be discussed at the FAO Annual Conference. (b) Depending on the outcome of the investigations, the CORMS office will determine responsibility for the unaccounted funds as observed by the audit.