



INTERNAL AUDIT DIVISION

REPORT 2015/087

Audit of the implementation of Umoja in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo and the Regional Service Centre, Entebbe

Overall results relating to the implementation of Umoja were initially assessed as unsatisfactory. Implementation of two critical and eight important recommendations remains in progress.

FINAL OVERALL RATING: UNSATISFACTORY

28 August 2015
Assignment No. AT2014/620/01

CONTENTS

	<i>Page</i>
I. BACKGROUND	1-2
II. OBJECTIVE AND SCOPE	2-3
III. AUDIT RESULTS	3-12
A. Risk assessment	4-7
B. Performance monitoring	7-9
C. ICT support system	10-12
IV. ACKNOWLEDGEMENT	12
ANNEX I Status of audit recommendations	
APPENDIX I Management response	

AUDIT REPORT

Audit of the implementation of Umoja in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo and the Regional Service Centre, Entebbe

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the implementation of Umoja in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO) and the Regional Service Centre, Entebbe (RSCE).

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

3. The mandate of MONUSCO, as established by Security Council resolution 1925 of 28 May 2010, authorized the mission to use all necessary means to carry out its mandate relating, among other things, to the protection of civilians, humanitarian personnel and human rights defenders under imminent threat of physical violence and to support the Government of the Democratic Republic of the Congo in its stabilization and peace consolidation efforts.

4. The budget of MONUSCO for 2014-2015 included funding of \$1.4 billion, with 920 international and 2,751 local civilian staff in support of an authorized strength of 19,815 troops, 760 military observers, 391 police officers, and 1,050 personnel of formed police units from multiple nationalities.

5. RSCE was established in July 2010 by General Assembly Resolution 64/269 as one of the components of the Global Field Support Strategy (GFSS) by re-profiling the existing support base in Entebbe as a shared service centre for missions in the region to enhance the efficiency and responsiveness of logistical support services. RSCE currently provides transactional non location dependent services related to areas such as finance, human resources, transportation and movement coordination, back-office logistical support and other operational support services like training and conference management through service level agreements with MONUSCO, the African Union/United Nations Hybrid operation in Darfur (UNAMID), the United Nations Interim Security Force for Abyei (UNISFA), the United Nations Mission in the Republic of South Sudan (UNMISS), the United Nations Mission for Ebola Emergency Response (UNMEER), the United Nations Support Office for the African Union Mission in Somalia (UNSOA), the United Nations Integrated Office in Burundi (BINUB), the United Nations Integrated Peacebuilding Office in the Central African Republic (BINUCA), the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (MINUSCA), and the United Nations Assistance Mission in Somalia (UNSOM).

6. Umoja is an application of the SAP enterprise resource planning (ERP) software that supports management activities related to finance, budget, human resources, supply chain, central support services, and other core business functions. This system is replacing and integrating numerous existing legacy information systems in use across the United Nations Secretariat.

7. The Department of Management (DM) leads the implementation of the Umoja project through the Umoja Office. The deployment of Umoja has been divided into phases (Foundation, Extension I, and

Extension II), modules, and clusters. The Umoja Foundation phase was implemented in all peacekeeping missions on 1 November 2013, including MONUSCO and RSCE. Table 1 shows the planned rollout schedule.

Table 1: Schedule of the Umoja cluster deployment

Implementation of Umoja Component and Location	Date
Pilot: Implementation of Umoja Foundation in the United Nations Interim Force in Lebanon	1 July 2013
Cluster 1 – Foundation - Peacekeeping Missions	1 November 2013
Cluster 2 – Foundation - Special Political Missions	1 March 2014
Pilot: Umoja Foundation + Pilot implementation of Extension I in the United Nations Stabilization Mission in Haiti	1 July 2014
Cluster 3 – Foundation + Extension I	
United Nations Headquarters and Economic Commission for Africa	1 November 2015
The United Nations Office at Nairobi + Nairobi supported entities	1 June 2015
Cluster 4 – Foundation + Extension I Offices Away from Headquarters; Economic Commissions; Tribunals and all remaining United Nations entities	1 November 2015

8. Comments provided by DM, MONUSCO and RSCE are incorporated in italics.

II. OBJECTIVE AND SCOPE

9. The audit was conducted to assess the adequacy and effectiveness of governance, risk management and control processes put in place by DM, MONUSCO and RSCE in providing reasonable assurance regarding the **effective implementation of the Umoja system in MONUSCO and RSCE**.

10. This audit was included in the 2014 work plan because of the high risks associated with the implementation of Umoja in MONUSCO and RSCE.

11. The key controls tested for the audit were: (a) risk assessment; (b) performance monitoring; and (c) information and communications technology (ICT) support system. For the purpose of this audit, OIOS defined these key controls as follows:

- (a) **Risk assessment** - controls that provide reasonable assurance that risks relating to the implementation of Umoja in MONUSCO and RSCE are identified and assessed, and that appropriate action is taken to mitigate them;
- (b) **Performance monitoring** - controls that provide reasonable assurance that processes and metrics are established and used for effective monitoring of activities related to Umoja implementation; and

(c) **ICT support system** - controls that provide reasonable assurance that the Umoja system is configured and functions in accordance with the needs of MONUSCO and RSCE.

12. The key controls were assessed for the control objectives shown in Table 2.

13. OIOS conducted this audit in MONUSCO, RSCE and at the Headquarters from 3 November to 15 January 2015. The audit covered the period from 1 July 2013 to 30 October 2014.

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

III. AUDIT RESULTS

15. The DM, MONUSCO and RSCE governance, risk management and control processes examined were initially assessed as **unsatisfactory**¹ in providing reasonable assurance regarding the **effective implementation of the Umoja system in MONUSCO and RSCE**. OIOS made ten recommendations to address issues identified in the audit.

16. DM, MONUSCO and RSCE had established some good control practices for the implementation of the Umoja system, such as: direct involvement in the project of the senior management of MONUSCO and RSCE; problem management procedures; conduct of several practice runs for data cleanup and conversion with appropriate signoffs; and adequate documentation of lessons learned. However, there were critical control weaknesses due to: (i) the absence of formal delegation of financial authority to staff members performing functions in Umoja; (ii) unclear identification of personnel data sources; (iii) presence of potential ineligible business partners in the Umoja database; and (iv) inadequate access control procedures.

17. The initial overall rating was based on the assessment of key controls presented in Table 2 below. The final overall rating is **unsatisfactory** as implementation of two critical and eight recommendations remains in progress.

Table 2: Assessment of key controls

Business objective	Key controls	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Effective implementation of the Umoja system in MONUSCO and RSCE	(a) Risk assessment	Partially Satisfactory	Partially Satisfactory	Partially Satisfactory	Partially Satisfactory
	(b) Performance monitoring	Unsatisfactory	Unsatisfactory	Partially Satisfactory	Unsatisfactory
	(c) ICT support system	Unsatisfactory	Unsatisfactory	Partially Satisfactory	Unsatisfactory
FINAL OVERALL RATING: UNSATISFACTORY					

¹ A rating of “**unsatisfactory**” means that one or more critical and/or pervasive important deficiencies exist 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.

A. Risk assessment

Risk management process in MONUSCO and RSCE needed to be strengthened

18. Risk management is an essential activity for monitoring, evaluating and managing the risks associated with project implementation. The Umoja deployment instructions required the missions to establish a risk and issue-management process for managing the implementation of Umoja. Furthermore, the Umoja Office required RSCE and the supported client missions to establish a comprehensive risk management process before transferring operational responsibilities from the missions to RSCE.

19. In MONUSCO, the implementation of the Umoja Foundation processes was not supported by an adequate risk management process.

20. In RSCE, the transfer of operational responsibilities from the 11 missions supported by it did not include an assessment of the risks at the field level with the corresponding implementation of mitigation controls. Management indicated that the transfer of responsibilities from the missions to RSCE was based on a service level agreement. However, this agreement had not been developed on the basis of a risk assessment.

21. The absence of a comprehensive risk management process prevented the senior management of MONUSCO and RSCE from proactively assessing and mitigating the potential impact of the risks associated with the implementation of the Umoja Foundation processes, and may preclude the Organization from preventing the recurrence of risk events during the next deployment of the Umoja Extension I processes.

(1) RSCE and MONUSCO, in coordination with the supported missions and the Umoja Office, should conduct a comprehensive risk assessment in preparation for the deployment of Umoja Extension I processes.

RSCE accepted recommendation 1 and stated that this action is incorporated in the DFS Umoja deployment plan and RSCE site deployment plan. The deployment plan consists of a comprehensive timeline and monitoring mechanism for all critical activities since the beginning of 2015 which will continue until the ramp-up period of post go-live of Umoja Extension I. Actions are in place to mitigate the risks for Umoja Extension I. MONUSCO accepted recommendation 1 and stated that with the deployment of Umoja Extension I on 1 November 2015, the risks involved with this major transition are an on-going process in coordination with RSCE through periodic assessments. Recommendation 1 remains open pending receipt of documentation showing that RSCE and MONUSCO have conducted a comprehensive risk assessment in preparation for the deployment of Umoja Extension I processes.

Change management activities in MONUSCO and RSCE needed to be improved

22. The Umoja deployment instructions for the implementation of the foundation processes required an advance assessment of the potential impact of process changes. The objective of this assessment was to identify the changes expected to impact business processes as a result of Umoja deployment. This analysis should have been recorded in change impact documents describing the impact of the expected changes. Each process should have had a change impact document indicating: (i) the steps that users needed to perform in order to complete a process in Umoja; and (ii) change impacts that affected end users and their offices, including action items that had to be reviewed and approved by the business owners.

23. The deployment teams in MONUSCO and RSCE did not undertake the required change management activities. Change impact documents were not prepared for processes, roles, work volumes, delegations of authority, work locations, and reporting. This was due to noncompliance of the missions with the procedures prescribed for change management and inadequate monitoring and supervision of change management activities by the Umoja deployment team.

24. The absence of change management activities prevented users and offices from adequately estimating and preparing for the deployment of the new system in their respective functional areas.

(2) RSCE, in coordination with the supported missions and the Umoja Office, should institute and implement appropriate monitoring mechanisms for implementing change management activities in preparation for the deployment of Umoja Extension I processes.

RSCE accepted recommendation 2 and stated that change impact documents were developed by the Office of Human Resources Management (OHRM) and made available on Unite Connections for all staff. The RSCE deployment plan consists of mapping the “as-is” processes to the “to be” as outlined in the change impact documents of each process which are currently in progress and with an estimated completion date of 31 August 2015. Recommendation 2 remains open pending receipt of documentation from RSCE showing evidence of the implementation of appropriate monitoring mechanisms for change management activities in preparation for the next deployment of Umoja Extension I processes.

Delegation of authority was required for approving and certifying transactions

25. The United Nations Controller has the authority and responsibility to delegate financial authorities (to certify and approve transactions) to budget and finance officers in peacekeeping missions. In accordance with the established procedures, requests for certifying and approving authorities should be submitted to the Director of the Budget Division and the Director of the Accounts Division, respectively.

26. A number of approving and certifying officers in MONUSCO and RSCE were actively discharging their financial responsibilities in the Umoja system even though they had not received a formal delegation of authority from the Controller. There were six such approving officers in MONUSCO and three in RSCE. Similarly, there were 28 certifying officers in MONUSCO and 1 in RSCE who did not have the required delegation of authority.

27. Failure to comply with established procedures for the delegation of financial authority exposed the Organization to the risk of irregularities and potential loss of funds.

(3) MONUSCO and RSCE should ensure that all staff members performing certifying and approving functions in Umoja receive formal delegation of authority from the Controller.

MONUSCO accepted recommendation 3 and stated that it has conducted a thorough review of the Umoja approving and certifying workflow, to ensure that only the staff with the adequate delegation of authority is mapped in Umoja. Staff who left the mission but still had access to Umoja was eventually removed after the review conducted by MONUSCO. A second review was recently conducted and a request was sent to the Headquarters to update the system with the correct access list. Given the frequent mobility of staff, MONUSCO is continuously reviewing the workflow to identify staff members who have left the mission but maintained access to Umoja, in order to request discontinuation of their access. All staff members performing approving and certifying functions have received the appropriate delegation of authority. RSCE accepted recommendation 3 and stated

this action is the business practice in RSCE. All RSCE certifying and approving officers have received formal delegation of authority from the Controller. Recommendation 3 remains open pending receipt of pending receipt of: (a) evidence demonstrating the cleansing of user roles and the assignment of formal delegation of authority to all relevant staff members in MONUSCO; and (b) copy of the delegation of authority received by RSCE.

There was need for an action plan and monitoring mechanisms for the deployment of Umoja Extension I processes

28. In accordance with the Umoja deployment plan, the implementation of the Extension I processes in RSCE and its supported missions is scheduled for 1 November 2015. The scope of the Extension I processes includes organizational management, personnel administration, entitlements, benefits, time management, payroll, travel initiation, travel expenses, and online booking processes.

29. Since RSCE supports 11 missions, it had a significant role in preparing the deployment of Extension I processes, including the completion of actions required for the collection, enrichment and cleansing of data related to all supported missions. However, RSCE had not yet started updating and cleansing the data related to time and attendance as recorded in the Integrated Management Information System (IMIS) of the supported missions.

30. MONUSCO was responsible for the enrichment and cleansing of the data stored and processed in the Nucleus system and it had commenced the cleansing process. However, the current restructuring and downsizing exercise of the mission generated significant movement of staff which adversely affected the completion of the data cleansing process.

31. These conditions were primarily due to: (i) absence of a time bound action plan for the collection, enrichment and cleansing of data related to the Extension I processes; and (ii) RSCE view that it only needed to review and update the time and attendance records of the Field Support Suite (FSS), rather than IMIS data, of applications deployed in peacekeeping missions.

32. Given the volume of personnel data and the inadequate preparation and conduct of data collection and cleaning tasks, the Organization may not be able to meet the timeline established for the deployment of Umoja Extension I processes.

(4) RSCE, in coordination with the supported missions and the Umoja Office, should: (i) put in place a time bound action plan for the collection, enrichment and cleansing of data related to personnel administration, entitlements, benefits, time management, payroll, travel initiation and travel expenses processes; and (ii) establish whether the source of data for the Umoja Extension I processes should be IMIS or FSS.

RSCE accepted recommendation 4 and stated that the DFS Umoja deployment and RSCE site deployment plans consist of time bound plans for data cleansing, collection and enrichment. The established data source is IMIS. However all time and attendance records are processed and maintained in the Field Support System (FSS). Procedures are in place to update IMIS with the time and attendance activities and reconcile leave balances in FSS with IMIS, within the scheduled deployment timeline outlined in the deployment plan. RSCE monitors the time and attendance status on a weekly basis in FSS and reconciles FSS and IMIS leave balances on a monthly basis. These actions will continue until the deployment of Umoja Extension I. Recommendation 4 remains open pending receipt of pending receipt of evidence demonstrating the implementation in RSCE of: (a) the site deployment and data cleansing plans; and (b) clear roles and responsibilities between RSCE and the supported missions regarding the source of data for Umoja Extension I processes.

B. Performance monitoring

Instances of ineligible and duplicate business partners needed to be addressed

33. The United Nations procurement procedures and instructions for vendor registration include controls for checking and confirming whether a prospective vendor is removed, invalidated or suspended by United Nations Headquarters, field missions or other United Nations organizations (including the World Bank) or is under investigation by a government or Member State.

34. The business partners recorded in Umoja for MONUSCO and RSCE showed instances (both vendors and individuals) of duplicate records and entries with details similar to those contained in the sanctions lists (i.e., the list of suspended entities included in the Compendium of United Nations Security Council Sanctions Lists, United Nations Procurement Division Suspended Vendors Report, and the World Bank Listing of Ineligible Firms and Individuals). OIOS provided the detailed results of these tests to management for further investigation and resolution.

35. Management confirmed that the establishment of a centralized database of business partners in Umoja - including both commercial vendors and individuals - was intended to assign clear responsibilities and control mechanisms for validating the data of all business partners and avoid duplications. The responsibilities and control mechanisms related to data of commercial vendors were clearly assigned to the Procurement Division. However, the responsibilities and control mechanisms related to data of individuals were not clearly defined. For example, while OHRM was responsible for validating the data related to civilian personnel, it had no authority for uniformed personnel (i.e., military observers, staff officers, and civilian police) and United Nations Volunteers. Therefore, the absence of adequate controls to confirm whether a business partner was removed, invalidated or suspended by Headquarters, field missions or other United Nations organizations, exposed the Organization to potential cases of non-compliance with the applicable sanctions lists, and significant reputational risks.

(5) The Umoja Office, in coordination with relevant offices, should define and implement control mechanisms to: (i) ensure that data related to all categories of business partners are reviewed against the applicable sanctions lists; and (ii) avoid duplicate records.

DM accepted recommendation 5 and stated that the Umoja Office and process owners continue to refine responsibilities and establish control mechanisms related to all categories of business partners in order to avoid duplication of records and review the same against any applicable sanctions lists. Recommendation 5 remains open pending receipt of evidence from DM demonstrating the implementation of control mechanisms to: (i) ensure that data related to all categories of business partners are reviewed against the lists of sanctioned companies and individuals; and (ii) avoid duplicate records.

Data management process required strengthening

36. The Umoja deployment instructions required the preparation of clean and complete global and local data in Umoja for each cluster to ensure that missions efficiently operate in the new system immediately following the go-live.

37. The effectiveness of Umoja in supporting the business processes of the Organization depended on the reliability of data stored in other systems (i.e., FSS, Nucleus, Galileo, Progen, IMIS). There were several instances demonstrating that data processed and generated outside Umoja was not reliable,

requiring manual reconciliations outside the system. The following control weaknesses were identified in MONUSCO and RSCE:

- (i) In MONUSCO, the conversion and reconciliation of the reference data (i.e., master material data) stored in Galileo was performed manually, which is a process inherently prone to human errors;
 - (i) The reliability and timeliness of data related to business partners was considered a challenge to the day-to-day operations because any update to this data was manually processed. For example, these challenges were identified during: (a) the collection of data related to individual contractors, United Nations Volunteers and Uniformed Personnel who did not have a UN identification number and/or complete banking details; (b) the reconciliation of Umoja data related to business partners because it was recorded in two separate files (i.e., banking data and personnel data) processed in different locations (i.e., in the case of RSCE all banking information was collated in Entebbe, and personnel data was collated in the missions); and
- (ii) In RSCE, data processed and sourced from FSS and to be recorded in Umoja was not reliable. For example, FSS did not have defined and validated formulas to automatically calculate the daily subsistence allowance and danger pay. Therefore, these calculations had to be performed manually (using Excel tables) and then recorded in Umoja. However, the manual calculation of attendance data, DSA and danger pay created delays and was prone to errors.

38. This condition was due to the presence of several instances where important data fed into Umoja required manual pre-calculations and input. However, these calculations and input mechanisms were not performed with standard and validated processes. The absence of a comprehensive input-output analysis of the data processed in Umoja during the complete life-cycle of business transactions may impact the reliability of Umoja data and negatively affect the decision-making process within the Organization.

(6) The Umoja Office, in coordination with the relevant departments and offices, should: (i) conduct a comprehensive analysis of all the data and systems utilized during the whole life-cycle of the business processes; (ii) identify the issues affecting the reliability and flow of data between Umoja and other systems; and (iii) design and implement corresponding mitigating mechanisms to ensure the efficient and reliable completion of all transactions.

DM accepted recommendation 6 and stated that standard operating procedures for business partner master data are being refined to ensure that: (i) a comprehensive analysis of all the data and systems utilized during the whole life-cycle of the business processes is conducted; (ii) issues are identified that affect the reliability and flow of data between Umoja and other systems; and (iii) appropriate mitigation mechanisms are designed and implemented that safeguard the efficient and reliable completion of all transactions. Recommendation 6 remains open pending receipt of documentation from DM demonstrating the implementation of the standard operating procedures for the: (a) review of data and systems; (b) identification of issues affecting the reliability and flow of data between Umoja and other systems; and (iii) design and implementation of corresponding mitigating mechanisms.

Weaknesses in the use of blackout forms during cutover needed to be addressed

39. The Umoja deployment instructions required that business transactions processed during the blackout period (during which the legacy systems are no longer in use), needed to be recorded on blackout forms and entered into Umoja during the ramp-up period (post go-live). The log of all financial transactions completed on manual forms during the blackout period was to be maintained in the tracking system (Lotus Notes Finance Voucher Tracking System).

40. The following control weaknesses were identified:

- (i) In MONUSCO, transactions processed using the blackout forms were not logged in the tracking system. Although MONUSCO recorded blackout forms on its shared drive, its bank reconciliation as of 31 October 2014 showed four transactions relating to the blackout period which had not yet been processed in the books of accounts. During the blackout period, transactions (i.e., related to cash receipts, debit advices, disbursement vouchers, fund commitments, journal vouchers, etc.) were not recorded and approved in accordance with the established procedures. There were instances of incomplete types, names, sources, accounting periods, etc., which led to a number of items that remained unreconciled for a long period. The log of all financial transactions completed on manual forms during the blackout period was to be recorded in the tracking system (Lotus Notes Finance Voucher Tracking System) which, however, was not performed. Therefore, the reliability of the transactions recorded during the blackout period remained questionable.
- (ii) In RSCE, blackout forms were not recorded properly and were not logged in the tracking system. As a result, there was no consolidated list of transactions recorded during the blackout period. Staff from various service lines submitted vouchers for archiving records without mentioning the specific details of the transaction such as type, name, source, accounting period, etc., which made the identification of transactions more difficult. As in MONUSCO: (a) the incomplete types, names, sources, accounting periods, etc., led to a number of items that remained unreconciled for a long period; and (b) unrecorded financial transactions in the tracking system (Lotus Notes Finance Voucher Tracking System) raised doubts about the reliability of the transactions recorded during the blackout period.

41. This condition derived from the noncompliance with the blackout processing procedures which required: (i) the recording of complete transactions details related to types name, source, and accounting period; (ii) approval by the finance officers; and (iii) logging of all financial transactions manually processed during the blackout period in the tracking system (Lotus Notes Finance Voucher Tracking System). This condition may lead to potential overpayments, reconciliation issues, and ultimately unreliable financial statements.

(7) The Umoja Office should develop and implement monitoring mechanisms to ensure an adequate management of the blackout period during the next deployment phases of Umoja.

DM accepted recommendation 7 and stated that the blackout instructions and memorandum were issued by the Office of Programme Planning, Budget and Accounts. The Umoja Office provided its input from a technical perspective. In accordance with the memorandum, the blackout procedures should be monitored by the Chief Finance Officer at the office location. Recommendation 7 remains open pending receipt of evidence from DM demonstrating the implementation of the blackout instructions for the deployment of Umoja in cluster 3 and 4.

(8) RSCE, in coordination with the supported missions, should review and reconcile all the transactions performed during the blackout period.

RSCE accepted recommendation 8 and stated that the actions recommended will be incorporated into the RSCE site deployment plan. Recommendation 8 remains open pending receipt of the revised RSCE site deployment plan for Umoja Extension 1.

C. ICT support system

User access needed to be strengthened

42. The Umoja deployment instructions required the mapping of users access with the predefined enterprise roles and workflows developed for the implementation of the system. An enterprise role is a logical set of transactional capabilities allowing users to perform a specific set of actions (i.e., create, edit, approve, etc.) in Umoja. User access is granted at local, regional or global levels.

43. The Umoja Office put in place mechanisms for the review of segregation of duties. MONUSCO implemented access controls with its Digital Solutions Centre and the use of information provided by the Check-in/Check-out system. However, there were several instances of inadequately assigned roles in MONUSCO (i.e., approval authorities given to staff located in different offices; limitations of access of Treasury and Self Accounting Unit staff; etc.) that led to delays and potential data reliability issues. In addition, there were instances of staff retaining roles associated with previous duty stations because the access provisioning and de-provisioning process was not fully complied with and the list of Umoja users was not kept current. In a sample of six cases related to users performing functions for creating and editing payment proposals, there were inadequate roles assigned because MONUSCO violated the segregation of duties matrix established by the Umoja deployment team.

44. In RSCE, Umoja access mapping was implemented in coordination with the Umoja access team in the Digital Solutions Centre. However, there was no coordination between the staff working in the “Check-in/Check-out” system and those in the Digital Solutions Centre. This resulted in instances of staff retaining Umoja enterprise roles and functions associated with their previous duty stations, because the de-provisioning process had not been complied with in full and the list of Umoja users was not being updated. Furthermore, there were instances of users in Umoja who did not receive formal delegation of authority to perform their financial responsibilities. In a sample of 10 cases related to users performing the functions for creating and editing payment proposals, there were inadequate roles assigned in violation of the segregation of duties matrix.

45. This condition was due to the lack of monitoring mechanisms for review and periodic analysis of the assignment of roles and user access provisioning in Umoja.

46. The assignment of improper roles in Umoja may expose the Organization to risks of unauthorized access and irregularities.

(9) RSCE, in coordination with MONUSCO and the Umoja Office, should conduct a comprehensive review of the roles assigned in Umoja and establish mechanisms for the enforcement and periodic control of user access provisioning.

RSCE accepted recommendation 9 and stated that it is responsible for the user access of its staff only. RSCE will establish internal controls to periodically monitor user access and to ensure their validity. Recommendation 9 remains open pending receipt of evidence from RSCE demonstrating the implementation of internal control mechanisms to review roles assigned versus access provisioning.

Instances of checked-out users still active in the Umoja system needed to be addressed

47. User access rights to operate in ICT systems should be in line with the formal duration of employment given to each staff member.

48. The check-out procedure established in the peacekeeping missions, including MONUSCO and RSCE, neither included any contact with nor verification of the users having access in Umoja. Therefore, the Umoja Team responsible for user access provisioning and de-provisioning was not notified when a staff member completed a check-out process and left the Organization. The audit results showed that the Umoja system contained several instances of access assigned to users who had left the Organization, but maintained active access in Umoja with an extended duration or for an open ended period.

49. This was due to the absence of adequate policies and procedures to address the provisioning and de-provisioning of user access to the information systems of the Organization.

50. The lack of adequate access controls in Umoja may expose the Organization to reputational and financial risks.

(10) The Umoja Office should coordinate the development of policies and procedures to ensure that user access to the system is granted in accordance with the duration of employment of staff members.

DM accepted recommendation 10 and stated it maintains that automation of the solution to these issues prior to full deployment and stabilization of the solution is not recommended. Umoja, in collaboration with the process owners, will establish procedures that ensure that user access to the system is granted in accordance with the duration of employment of staff members. Current documentation related to Umoja post go-live user access provisioning has been provided to OIOS. Segregation of duties matrix which includes the process of deprovision/delete roles for an end user is under construction. The role assignment monitoring and update stays with the entity through the “Functional Approver” role designed in each entity or service centre by the respective process owner. Recommendation 10 remains open pending receipt of evidence from DM demonstrating that procedures have been established and implemented to ensure that user access to the system is granted in accordance with the duration of employment of staff members.

Data validation process in MONUSCO and RSCE was generally satisfactory

51. The Umoja implementation team provided guidelines, templates and instructions for data management including data collection and enrichment, data cleansing, pre-load validation and post-load validation. The Field Budget and Finance Division in the Department of Field Support also provided instructions on data cleansing.

52. MONUSCO and RSCE established data enrichment and data cleansing teams in their respective offices. The teams held periodic video teleconference meetings regularly with both the Umoja and IPSAS implementation teams to monitor the progress of the data validation activities. The data cleansing and enrichment teams followed the instructions given by the Umoja and IPSAS implementation teams in cleansing and completing the templates provided. Documents relating to the pre and post validation of pre-production and post-production data and the related sign-off forms were uploaded in a centralized database (Unishare).

53. Audit tests performed to verify the accuracy of data showed instances of banking details either missing or incorrectly captured and some vendors without business partner numbers. However, as of the time of this audit, these issues had been corrected. Controls were also in place for monitoring and releasing parked documents and conducting bank reconciliations on a periodic basis. In view of the

controls implemented by MONUSCO and RSCE, OIOS concluded that the data validation process was generally satisfactory.

IV. ACKNOWLEDGEMENT

54. OIOS wishes to express its appreciation to the Management and staff of DFS, DM, MONUSCO, and RSCE for the assistance and cooperation extended to the auditors during this assignment.

(Signed) David Kanja
Assistant Secretary-General for Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of the implementation of Umoja in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo and the Regional Service Centre, Entebbe

Recom. no.	Recommendation	Critical ² / Important ³	C/ O ⁴	Actions needed to close recommendation	Implementation date ⁵
1	RSCE and MONUSCO, in coordination with the supported missions and the Umoja Office, should conduct a comprehensive risk assessment in preparation for the deployment of Umoja Extension I processes.	Important	O	Documentation showing that RSCE and MONUSCO have conducted a comprehensive risk assessment in preparation for the deployment of Umoja Extension I processes.	30 September 2016
2	RSCE, in coordination with the supported missions and the Umoja Office, should institute and implement appropriate monitoring mechanisms for implementing change management activities in preparation for the deployment of Umoja Extension I processes.	Important	O	Documentation from RSCE showing evidence of the implementation of appropriate monitoring mechanisms for change management activities in preparation for the next deployment of Umoja Extension I processes.	30 September 2016
3	MONUSCO and RSCE should ensure that all staff members performing certifying and approving functions in Umoja receive formal delegation of authority from the Controller.	Important	O	Receipt of: (a) evidence demonstrating the cleansing of user roles and the assignment of formal delegation of authorities to all relevant staff members in MONUSCO; and (b) copy of the delegation of authority received by RSCE.	30 September 2016
4	RSCE, in coordination with the supported missions and the Umoja Office, should: (i) put in place a time bound action plan for the collection, enrichment and cleansing of data related to personnel administration, entitlements, benefits, time management, payroll, travel initiation and travel expenses processes; and (ii) establish whether the source of data for the Umoja Extension I processes should be IMIS or FSS.	Important	O	Evidence from RSCE demonstrating the implementation of: (a) the site deployment and data cleansing plans; and (b) clear roles and responsibilities between RSCE and the supported missions regarding the source of data for Umoja Extension I processes.	30 September 2016

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

³ Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

⁴ C = closed, O = open

⁵ Date provided by DM, RSCE and MONUSCO in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the implementation of Umoja in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo and the Regional Service Centre, Entebbe

Recom. no.	Recommendation	Critical ² / Important ³	C/ O ⁴	Actions needed to close recommendation	Implementation date ⁵
5	The Umoja Office, in coordination with relevant offices, should define and implement control mechanisms to: (i) ensure that data related to all categories of business partners are reviewed against the applicable sanctions lists; and (ii) avoid duplicate records.	Critical	O	Evidence from DM demonstrating the implementation of control mechanisms to: (i) ensure that data related to all categories of business partners are reviewed against the lists of sanctioned companies and individuals; and (ii) avoid duplicate records.	31 December 2015
6	The Umoja Office, in coordination with the relevant departments and offices, should: (i) conduct a comprehensive analysis of all the data and systems utilized during the whole life-cycle of the business processes; (ii) identify the issues affecting the reliability and flow of data between Umoja and other systems; and (iii) design and implement corresponding mitigating mechanisms to ensure the efficient and reliable completion of all transactions.	Important	O	Evidence from DM demonstrating the implementation of standard operating procedures for the: (a) review of data and systems; (b) identification of issues affecting the reliability and flow of data between Umoja and other systems; and (iii) design and implementation of corresponding mitigating mechanisms.	30 June 2016
7	The Umoja Office should develop and implement monitoring mechanisms to ensure an adequate management of the blackout period during the next deployment phases of Umoja.	Important	O	Evidence from DM demonstrating the implementation of blackout instructions for the deployment of Umoja in cluster 3 and 4.	30 September 2016
8	RSCE, in coordination with the supported missions, should review and reconcile all the transactions performed during the blackout period.	Important	O	Revised RSCE site deployment plan for Umoja Extension I.	30 September 2016
9	RSCE, in coordination with MONUSCO and the Umoja Office, should conduct a comprehensive review of the roles assigned in Umoja and establish mechanisms for the enforcement and periodic control of user access provisioning.	Critical	O	Evidence from RSCE demonstrating the implementation of internal control mechanisms to review roles assigned versus access provisioning.	31 March 2016
10	The Umoja Office should coordinate the development of policies and procedures to ensure that user access to the system is granted in accordance with the duration of employment of staff members.	Important	O	Evidence from DM demonstrating that procedures have been established to ensure that user access to the system is granted in accordance with the duration of employment of staff members.	30 June 2016

APPENDIX I

Management Response

United Nations  Nations Unies
INTEROFFICE MEMORANDUM MEMORANDUM INTERIEUR

TO: Mr. Gurpur Kumar, Deputy Director, Internal Audit Division DATE: 5 August 2015
A: Office of Internal Oversight Services

THROUGH: Christian Saunders, Director
S/C DE: Office of the Under-Secretary-General for Management

FROM: Mario Baez, Chief, Policy and Oversight Coordination Service
DE: Office of the Under-Secretary-General for Management *Can Submit for 5/8/2015*

SUBJECT: **Draft report on an audit of the implementation of Umoja in the United Nations**
OBJET: **Organization Stabilization Mission in the Democratic Republic of the Congo and the Regional Service Centre, Entebbe (Assignment No. AT2014/620/01)**

1. We refer to your memorandum dated 14 July 2015 regarding the above subject draft report and provide the comments of the Department of Management on the implementation of the recommendations in the attached Appendix I.
2. Thank you for giving us the opportunity to provide comments on the draft report.

*15-02082
5 August 2015*

Management Response

**AUDIT OF THE IMPLEMENTATION OF UMOJA IN THE UNITED NATIONS ORGANIZATION STABILIZATION MISSION
IN THE DEMOCRATIC REPUBLIC OF THE CONGO AND THE REGIONAL SERVICE CENTRE, ENTEBBE**

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	RSCE and MONUSCO, in coordination with the supported missions and the Umoja Office, should conduct a comprehensive risk assessment in preparation for the deployment of Umoja Extension I process.	Important				
2	RSCE, in coordination with the supported missions and the Umoja Office, should institute and implement appropriate monitoring mechanisms for implementing change management activities in preparation for the deployment of Umoja Extension I process.	Important				
3	MONUSCO and RSCE should ensure that all staff members performing certifying and approving functions in Umoja receive formal delegation of authority from the Controller.	Important				
4	RSCE, in coordination with the supported missions and the Umoja Office, should: (i) put in place a time	Important				

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

² Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

Management Response

**AUDIT OF THE IMPLEMENTATION OF UMOJA IN THE UNITED NATIONS ORGANIZATION STABILIZATION MISSION
IN THE DEMOCRATIC REPUBLIC OF THE CONGO AND THE REGIONAL SERVICE CENTRE, ENTEBBE**

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	bound action plan for the collection, enrichment and cleansing of data related to personnel administration, entitlements, benefits, time management, payroll, travel initiation and travel expenses processes; and (ii) establish whether the source of data for the Umoja extension I processes should be IMIS or FSS.					
5	The Umoja Office, in coordination with relevant offices, should define and implement control mechanisms to: (i) ensure that data related to all categories of business partners are reviewed against the applicable sanctions lists; and (ii) avoid duplicate records.	Critical	Yes	Umoja Audit Focal Point	31 December 2015	Umoja and the process owners continue to refine responsibilities and establish control mechanisms related to all categories of business partners in order to avoid duplication of records and review the same against any applicable sanctions lists.
6	The Umoja Office, in coordination with the relevant departments and offices, should: (i) conduct a comprehensive analysis of all the data and systems utilized during the whole life-cycle of the business processes; (ii) identify the issues affecting the reliability and flow of data between Umoja and other systems; and (iii) design and implement corresponding mitigating mechanisms to ensure the efficient and reliable completion of all transactions.	Important	Yes	Umoja Audit Focal Point	30 June 2016	Standard operating procedures for business partner master data are being refined to ensure that: (i) a comprehensive analysis of all the data and systems utilized during the whole life-cycle of the business processes is conducted; (ii) issues are identified that affect the reliability and flow of data between Umoja and other systems; and (iii) appropriate mitigation mechanisms are designed and implemented that safeguard the efficient and reliable completion of all transactions.

Management Response

AUDIT OF THE IMPLEMENTATION OF UMOJA IN THE UNITED NATIONS ORGANIZATION STABILIZATION MISSION
IN THE DEMOCRATIC REPUBLIC OF THE CONGO AND THE REGIONAL SERVICE CENTRE, ENTEBBE

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
7	The Umoja Office should develop and implement monitoring mechanisms to ensure an adequate management of the blackout period during the next deployment phases of Umoja.	Important	Yes	Umoja Audit Focal Point	Implemented	The blackout instructions and memorandum were issued by OPPBA and have been provided to OIOS. Umoja Office provided its input from a technical perspective. In accordance with the memorandum, the blackout procedures should be monitored by the Chief Finance Officer (CFO) at the office location.
8	RSCE, in coordination with the supported missions, should review and reconcile all the transactions performed during the blackout period.	Important				
9	RSCE, in coordination with MONUSCO and the Umoja Office, should conduct a comprehensive review of the roles assigned in Umoja and establish mechanisms for the enforcement and periodic control of user access provisioning.	Critical				
10	The Umoja Office <u>should coordinate the development of policies and procedures to</u> ensure that user access to the system is granted in accordance with the duration of employment of staff members.	Important	Yes	Umoja Audit Focal Point	30 June 2016	Umoja maintains, as stated in paragraph 58 of the draft report, that automation of the solution to these issues prior to full deployment and stabilization of the solution is not recommended. Umoja, in collaboration with the process owners, will establish procedures that ensure that user

Management Response

AUDIT OF THE IMPLEMENTATION OF UMOJA IN THE UNITED NATIONS ORGANIZATION STABILIZATION MISSION
IN THE DEMOCRATIC REPUBLIC OF THE CONGO AND THE REGIONAL SERVICE CENTRE, ENTEBBE

Rec. no.		Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
							<p>access to the system is granted in accordance with the duration of employment of staff members. Current documentation related to Umoja post go-live user access provisioning has been provided to OIOS.</p> <p>Segregation of Duties Matrix which includes the process of deprovision/ delete roles for an end user is under construction.</p> <p>The role assignment monitoring and update stays with the entity through the "Functional Approver" role designed in each entity or service centre by the respective process owner.</p>



MONUSCO

Mission de l'Organisation des Nations Unies
pour la Stabilisation en République
démocratique du Congo

United Nations Organisation Stabilization
Mission in the Democratic Republic of Congo

12, Avenue des Aviateurs - Gombe
Kinshasa, RD Congo - BP 8811

Tél. +243 81 890 5000
+243 81 890 6000

PROTECT

STABILIZE

CONSOLIDATE PEACE

INTEROFFICE MEMORANDUM

4 August 2015
Ref. ODMS/15/OM/002664

To: Mr. Gurpur Kumar, Deputy Director
Internal Audit Division, OIOS

From: Guy Siri
Director of Mission Support
MONUSCO

Subject: **Management Response to Draft Audit Report - Implementation of Umoja in MONUSCO and RSCE (Assignment No. AT2014/620/01)**

1. Your interoffice memorandum reference IAD-15-00463 dated 14 July 2015 refers.
2. Attached please find the Mission response in respect of the recommendations in the draft audit report of the subject audit, together with supporting documents.

Kind regards.

Cc Ms. Cynthia Avena-Castillo, Professional Practices Section, Internal Audit Division, OIOS
Ms. Jacoba Genis, Audit Focal Point, MONUSCO

Attachment: Annex I - Management Response

Peace it!

Management Response

Audit of the implementation of Umoja in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo and the Regional Service Centre, Entebbe

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	RSCE and MONUSCO, in coordination with the supported missions and the Umoja Office, should conduct a comprehensive risk assessment in preparation for the deployment of Umoja Extension I processes.	Important	Yes	MONUSCO UMOJA Extension I Site Coordinator	Implemented	With the deployment of UMOJA Extension 1 on 01 November 2015, the risks involved with this major transition are an ongoing process in coordination with RSCE through ongoing assessments.
2	RSCE, in coordination with the supported missions and the Umoja Office, should institute and implement appropriate monitoring mechanisms for implementing change management activities in preparation for the deployment of Umoja Extension I processes.	Important	Yes	MONUSCO UMOJA Extension I Site Coordinator	Implemented	<p>MONUSCO has implemented various monitoring mechanisms for implementing change management activities in preparation for the deployment of Umoja Extension 1 processes as follows:</p> <p>(i) A weekly VTC meeting is organized between MONUSCO Umoja Extension Deployment team and NY Umoja Implementation team for Extension 1.</p> <p>(ii) Informative documents (examples attached) have been communicated to MONUSCO Staff to keep them informed of developments as it unfolds.</p> <p>(iii) Links to online refresher training courses have been made available to staff to equip them with the appropriate knowledge and practical skills to facilitate the transition to Umoja for Human Resources management.</p> <p>(iv) The Mission has informed MONUSCO staff that UNHQ Umoja Team has made available</p>

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

² Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

Management Response

Audit of the implementation of Umoja in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo and the Regional Service Centre, Entebbe

Rec. no.	Recommendation	Critical/ ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						guidance/informative materials online.
3	MONUSCO and RSCE should ensure that all staff members performing certifying and approving functions in Umoja receive formal delegation of authority from the Controller.	Important	Yes	Finance Officer	Implemented	MONUSCO conducted a thorough review of the UMOJA approving and certifying workflow, immediately after the audit, to ensure that only the staff with mission and RSCE delegation of authority is mapped in UMOJA to perform the approving and certifying functions. The staff who had left the mission but still had access to Umoja were eventually removed after the review conducted by the Mission. A second review was recently conducted and a request was sent to UNHQ to update by adding and deleting staff that should or should have not been on the list. This exercise was conducted for both Finance and Budget functions. As there is continuous mobility of staff, the mission is continuously reviewing the workflow to identify possible staff members who have left the mission and still have access to UMOJA in order to request discontinuation of their access. In a recent meeting between Finance Section and the Chief Supply Chain Management, the meeting considered the possibility of using CICO to request the UMOJA team to cease access of Users such as certifying officer or approving officer as part of the checking out process. All staff members performing approving and certifying functions have received the appropriate delegation of authority.
4	RSCE, in coordination with the supported missions and the Umoja Office, should: (i) put in place a time bound action plan for the collection, enrichment and cleansing of data related to personnel administration,	Important	Yes	Human Resources Officer	Implemented	MONUSCO awaits the specific time bound plan by RSCE for data cleansing. MONUSCO staff members were requested through a broadcast to update and ensure the accuracy of their time and attendance records as well as leave balances. Additionally, a monthly automated FSS request is sent to

Management Response

Audit of the implementation of Umoja in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo and the Regional Service Centre, Entebbe

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	entitlements, benefits, time management, payroll, travel initiation and travel expenses processes; and (ii) establish whether the source of data for the Umoja extension I processes should be IMIS or FSS.					<p>all staff to verify and confirm their leave balances in FSS.</p> <p>A weekly Umoja deployment focus group VTC has been established with FPD.</p> <p>For supporting attendance, the source of data will remain FSS. For administration of international staff entitlements, the systems remain IMIS (International Staff), Nucleus (National Staff) and FSS. Timelines for changeover to Umoja E1 will be circulated by Umoja deployment focus group before 1st September 2015.</p>
5	The Umoja Office, in coordination with relevant offices, should define and implement control mechanisms to: (i) ensure that data related to all categories of business partners are reviewed against the applicable sanctions lists; and (ii) avoid duplicate records.	Critical				No comments by MONUSCO
6	The Umoja Office, in coordination with the relevant departments and offices, should: (i) conduct a comprehensive analysis of all the data and systems utilized during the whole life-cycle of the business processes; (ii) identify the issues affecting the reliability and flow of data between Umoja and other systems; and (iii) design and implement corresponding	Important				No comments by MONUSCO

Management Response

Audit of the implementation of Umoja in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo and the Regional Service Centre, Entebbe

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	mitigating mechanisms to ensure the efficient and reliable completion of all transactions.					
7	The Umoja Office should develop and implement monitoring mechanisms to ensure an adequate management of the blackout period during the next deployment phases of Umoja.	Important				No comments by MONUSCO
8	RSCE, in coordination with the supported missions, should review and reconcile all the transactions performed during the blackout period.	Important				No comments by MONUSCO
9	RSCE, in coordination with MONUSCO and the Umoja Office, should conduct a comprehensive review of the roles assigned in Umoja and establish mechanisms for the enforcement and periodic control of user access provisioning.	Critical				No comments by MONUSCO
10	The Umoja Office should coordinate the development of policies and procedures to ensure that user access to the system is granted in accordance with the duration of employment of staff members.	Important				No comments by MONUSCO

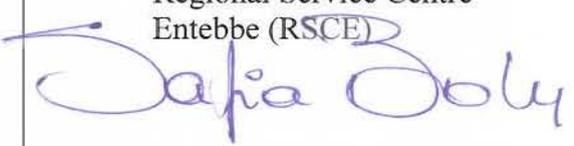


Regional Service Centre Entebbe

FACSIMILE

Date: 31 July 2015

Reference: RSCE/Fax/2015/129

To: Mr. Gurpur Kumar, Deputy-Director, Internal Audit Division, OIOS	From: Safia Boly, Chief Regional Service Centre Entebbe (RSCE) 
Info:	
Fax No:	Fax 198 - 3466
Tel No:	Tel 198 - 5015
Subject: <u>RSCE response to Audit of implementation of Umoja in the United Nations Organisation Stabilisation Mission in DR Congo and the Regional Service Centre, Entebbe.</u>	
Total number of transmitted pages including this page: 05	
<ol style="list-style-type: none">1. In reference to the draft Audit report number IAD: 15-00463 dated 14 July 2015, please find the attached requested responses from RSCE.2. Should you have any additional questions and comments please do not hesitate to contact me. Best regards,	
Drafted by: Margaret Nakakawa Office of Chief RSCE.	Authorized by: Safia Boly, Chief RSCE

Management Response

Audit of the implementation of Umoja in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo and the Regional Service Centre, Entebbe

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	RSCE and MONUSCO, in coordination with the supported missions and the Umoja Office, should conduct a comprehensive risk assessment in preparation for the deployment of Umoja Extension I processes.	Important	RSCE - Yes		On-going until	<p>This recommendation is incorporated in the DFS Umoja Deployment Plan and RSCE Site Deployment Plan. The Deployment Plan consist of a comprehensive timeline and monitoring mechanism for all critical activities since the beginning of 2015 and will continue until the ramp up period of post go live of Umoja Extension 1.</p> <p>Data cleansing, training, communications and IT Infrastructure are some of the risk areas in preparation for Umoja Extension 1. Actions are in place to mitigate the risks for UEI.</p> <p>DFS Umoja Deployment organized a weekly VTC in which RSCE and the supported missions' deployment activities are monitored through Q-Gates where if these activities are not completed, it is highlighted in red and brought to the attention of all for action.</p>
2	RSCE, in coordination with the supported	Important	RSCE - Yes		On-going until	Change impact documents were

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

² Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

Management Response

Audit of the implementation of Umoja in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo and the Regional Service Centre, Entebbe

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	missions and the Umoja Office, should institute and implement appropriate monitoring mechanisms for implementing change management activities in preparation for the deployment of Umoja Extension I processes.				August 31, 2015	developed by OHRM and made available on Unite Connections for all. RSCE deployment plan consist of mapping the "as is" processes to the "to be" as outlined in the Change Impact Documents for each process which are currently in progress and with an estimated completion date of August 31 st , 2015.
3	MONUSCO and RSCE should ensure that all staff members performing certifying and approving functions in Umoja receive formal delegation of authority from the Controller.	Important	RSCE - Yes	Office of the Chief	Completed for all active Certifying and Approving Officers.	This is the business practice in the RSCE. All RSCE Certifying and Approving Officers have received formal delegation of authority from the Controller.
4	RSCE, in coordination with the supported missions and the Umoja Office, should: (i) put in place a time bound action plan for the collection, enrichment and cleansing of data related to personnel administration, entitlements, benefits, time management, payroll, travel initiation and travel expenses processes; and (ii) establish whether the source of data for the Umoja extension I processes should be IMIS or FSS.	Important	Yes		On-going	<p>The DFS Umoja Deployment and RSCE Site Deployment Plan consist of time bound action plan for data cleansing, collection and enrichment.</p> <p>The established data source is IMIS, however all Time & Attendance records are processed and maintained in FSS. Procedures are in place to update IMIS with the T&A activities and reconcile leave balances in FSS with IMIS within the scheduled deployment timeline outlined in the Deployment Plan.</p> <p>RSCE monitors the Time & Attendance status weekly in FSS and reconciles and monitor FSS and IMIS</p>

Management Response

Audit of the implementation of Umoja in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo and the Regional Service Centre, Entebbe

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						Leave balances monthly and this will continue until the deployment of Umoja Extension 1.
5	The Umoja Office, in coordination with relevant offices, should define and implement control mechanisms to: (i) ensure that data related to all categories of business partners are reviewed against the applicable sanctions lists; and (ii) avoid duplicate records.	Critical	No - Business Partners are managed in UNHQ.			Commercial Vendors / Business Partners are maintained centrally for the entire Organization. The coordination must be between the Umoja Office (UNHQ) and the Procurement Division. Recommendation for Umoja (UNHQ)
6	The Umoja Office, in coordination with the relevant departments and offices, should: (i) conduct a comprehensive analysis of all the data and systems utilized during the whole life-cycle of the business processes; (ii) identify the issues affecting the reliability and flow of data between Umoja and other systems; and (iii) design and implement corresponding mitigating mechanisms to ensure the efficient and reliable completion of all transactions.	Important	Yes		On-going	Recommendation for Umoja (UNHQ)
7	The Umoja Office should develop and implement monitoring mechanisms to ensure an adequate management of the blackout period during the next deployment phases of Umoja.	Important	Yes		Prior to every blackout period	Recommendation for UNHQ. This recommendation has been identified and will be incorporated in the RSCE Site Deployment Plan for UE1.
8	RSCE, in coordination with the supported missions, should review and reconcile all the transactions performed during the	Important	Yes		Following every blackout period	This recommendation has been identified and will be incorporated in the RSCE Site Deployment Plan for

Management Response

Audit of the implementation of Umoja in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo and the Regional Service Centre, Entebbe

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	blackout period.					UE1.
9	RSCE, in coordination with MONUSCO and the Umoja Office, should conduct a comprehensive review of the roles assigned in Umoja and establish mechanisms for the enforcement and periodic control of user access provisioning.	Critical	Yes - RSCE		On-going	RSCE is responsible for RSCE Staff user accesses only and will establish internal controls where user accesses will be monitored periodically to ensure validity.
10	The Umoja Office should coordinate the development of policies and procedures to ensure that user access to the system is granted in accordance with the duration of employment of staff members.	Important	Yes		On-going	RSCE manages roles assigned in Umoja for RSCE staff and will establish policies and procedures to review roles assigned versus movement of personnel and duration of employment.