



Office of Internal Oversight Services

## INTERNAL AUDIT DIVISION

### REPORT 2017/052

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Audit of inventory and assets disposal during the liquidation of the United Nations Operation in Côte d'Ivoire

There was a need to expedite the disposal of assets, properly organize the asset disposal yard and properly safeguard assets in transit from one location to another

19 June 2017

Assignment No. AP2017/640/01

# **Audit of inventory and assets disposal during the liquidation of the United Nations Operation in Côte d'Ivoire**

## **EXECUTIVE SUMMARY**

The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over inventory and assets disposal during the liquidation of the United Nations Operation in Côte d'Ivoire (UNOCI). The audit covered the period from January 2016 to April 2017 and included the review of the implementation of its assets disposal plan; movement of assets from sectors to the main logistics base in Anonkoua-Kouté, Abidjan; transfer of assets to other missions; and write-offs and local disposal of assets through commercial sale, destruction or gifting.

While UNOCI had put in place structures and mechanisms for the disposal of assets, it had yet to dispose of over 60 per cent of assets as at April 2017, two months before its mandated liquidation. The Mission needed to expedite the reconciliation of its records and ensure timely and economical disposal of the remaining assets.

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

- Expedite the reconciliation of its records with the reports obtained from the United Nations Global Service Centre and ensure timely and economical disposal of all assets;
- Reassess the workload of the Property Disposal Unit and take appropriate actions to expedite the preparation of assets for write-off and disposal;
- Take effective actions to adequately plan and coordinate commercial sale of disposed assets;
- Take action to enforce the requirement for the issuance of gate passes and use of such passes by security officers at the originating and destination gates to control the movement of assets;
- Recover the missing fuel from the contractor and reinforce security measures in all locations;
- Implement proactive actions to timely retrieve assets or hold the staff accountable for their failure to promptly report the loss of assets entrusted to them; and
- Implement effective action to recover the value of assets reported as missing by 97 staff members on the day of checking out of the Mission.

UNOCI accepted the recommendations and has initiated action to implement them.

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# Audit of inventory and assets disposal during the liquidation of the United Nations Operation in Côte d'Ivoire

## I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of inventory and assets disposal during the liquidation of the United Nations Operation in Côte d'Ivoire (UNOCI).
2. By its resolution 2284 (2016), the Security Council authorized the complete withdrawal of all uniformed and civilian components of UNOCI by 30 April 2017 and the complete closure/liquidation of the Mission by 30 June 2017.
3. Inventory and assets disposal includes the write-off of property considered as unusable, uneconomical or lost based on the advice of the Local Property Survey Board (LPSB) and/or Headquarters Property Survey Board (HPSB), physical disposal of assets in accordance with the advice of the L/HPSB mainly through commercial sale, gifting/donation and cannibalization/scraping. The Chief Mission Support (CMS) is responsible for overseeing the preparation and execution of the Mission's liquidation plan. The CMS had appointed a Liquidation Manager to serve as the focal point for all liquidation activities to ensure that bottlenecks were promptly identified and addressed, and created the Assets Disposal Section responsible for the write-off and disposal of assets.
4. As per the UNOCI Assets Disposal Plan (ADP) approved by the Department of Field Support (DFS) in December 2016, the Mission had 18,200 assets including: 11,836 non-expendable properties valued at \$20.5 million categorized for disposal purposes as shown in Table 1 and 6,364 expendable assets with an acquisition cost of \$8.1 million to be disposed of by 15 June 2017.

**Table 1: Approved ADP by asset category**

<b>Categorization</b>	<b>Units</b>	<b>Acquisition cost</b>	<b>Depreciated value</b>
Group I - Transfer to other missions	4,280	\$24,686,524	\$11,855,711
Group II - United Nations activities funded from assessed contributions	334	4,758,117	273,520
Group III - Transfer to other United Nations entities	1	1,092	445
Group IV - Commercial/scrap sale	7,221	49,228,777	8,383,025
Group V - Donation to the Government	-	-	-
<b>Total</b>	<b>11,836</b>	<b>\$78,674,510</b>	<b>\$20,512,701</b>

5. Comments provided by UNOCI are incorporated in italics.

## II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

6. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over inventory and assets disposal during the UNOCI liquidation.
7. This audit was included in the 2017 risk-based work plan of OIOS due to the operational and reputational risks related to the Mission liquidation.
8. OIOS conducted this audit from January to April 2017. The audit covered the period from 1 January 2016 to April 2017. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in inventory and assets disposal during UNOCI liquidation, including the review of its

assets disposal plan; movement of assets from sectors to the main logistics base in Anonkoua-Kouté, Abidjan; transfer of assets to other missions; and write-offs and local disposal of assets through commercial sale, destruction or gifting.

9. The audit methodology included: (a) interviews of key personnel, (b) review of relevant documentation, (c) analytical review of data, (d) sample testing of assets groupings in the ADP, and (e) physical inspection of assets and disposal processes.

### **III. OVERALL CONCLUSION**

10. While UNOCI had put in place structures and mechanisms for the disposal of assets, it had yet to dispose of over 60 per cent of assets as at April 2017, two months before its mandated liquidation. UNOCI needed to: (a) take alternative courses of action to expedite the reconciliation of its records and ensure timely and economical disposal of all assets; and (b) take appropriate actions to expedite the preparation of assets for write-off and disposal.

### **IV. AUDIT RESULTS**

#### **A. Planning and disposal of assets**

##### Need to reconcile assets in Galileo

11. A review of the ADP, assets records in Galileo and implementation of the ADP indicated that the UNOCI made the ADP available to all missions and requested them to use it to meet their respective requirements as required by the DFS Liquidation and Property Management Manuals. UNOCI also prepared and provided monthly and bi-weekly liquidation reports to the Department of Peacekeeping Operations (DPKO), DFS and the United Nations Global Service Centre (UNGSC) as required. A review of liquidation reports and UNOCI submissions to the Advisory Committee on Administrative and Budgetary Questions indicated that, as of 4 April 2017, the Mission had either disposed of or scheduled for disposal 6,479 assets valued at \$13.4 million as follows:

- Shipped 3,527 assets with depreciated value of \$6.6 million to missions and the UNGSC;
- Committed (after receiving requests from other missions) to shipping 1,188 assets valued of \$5.1 million to other missions; and
- Disposed of 1,764 assets valued at \$1.6 million as follows: 52 assets valued at \$573 through gifting; 137 items valued at \$21,725 through commercial sale; 1,146 assets valued at \$1.1 million through cannibalization/scraping; and 429 sundry assets valued at \$503,383 that were reported as lost or uneconomical to repair for which the disposal method was not identified.

12. However, as at 30 April 2017, with only two months left before the cessation of all activities, the Mission had yet to:

- Dispose of 5,307 assets valued at \$4.1 million that had been written off. Based on the ADP, the Mission was expected to dispose of these assets as follows: 3,032 assets valued at \$2 million through commercial sale; 1,614 assets valued at \$1.2 million through cannibalization/scraping; 652 assets valued at \$822,682 through gifting; and 9 other sundry assets for which the disposal method was not identified. OIOS visit to the Mission's disposal yard

showed that the assets from the self-accounting units were in containers in no specific order making it difficult for the Property Disposal Unit (PDU) to physically arrange them for disposal;

- Dispose of 3,314 assets valued at \$7.3 million including vehicles, computers and engineering equipment as these were still being used by staff. The HPSB had approved these assets for disposal as follows: 2,136 assets valued at \$4.7 million through gifting; 608 assets valued at \$1.8 million through commercial sale; 286 assets valued at \$536,735 through scrap; and 286 assets valued at \$245,322 for which no disposal method was specified as these were reported as lost or uneconomical to repair; and
- Initiate write-off actions for 3,092 assets valued at \$3.6 million. These assets were still at the respective camps and still needed to be identified and prepared for write-off.

13. Additionally, while the liquidation report indicated that the Mission had 18,192 assets with depreciated value of \$28.3 million as at 31 March 2017, Galileo showed that the Mission had 14,639 assets valued at \$19 million. UNOCI explained that it had taken off the books some 4,308 property items with a depreciated value of \$3.1 million that had been written off but had not been prepared for disposal. UNGSC records still included these written off assets, which per the International Public Sector Accounting Standards should still be recognized in the books albeit impaired. Net of these written off assets, however, UNGSC and UNOCI records were not reconciled.

14. The above occurred because the PDU was not adequately staffed; it had only two staff. The Mission expressed confidence that it would complete the disposal of assets by 15 June 2017 per the ADP as it had put in place appropriate structures including a Liquidation Manager and an Assets Disposal Section and implemented appropriate mechanisms such as weekly monitoring meetings and reporting. OIOS was concerned however about the risk of environmental degradation related to written off assets in the disposal yard and the high risk of financial loss related to 3,092 assets for which the Mission had yet to initiate write-off action and the discrepancy between UNGSC and UNOCI records.

**(1) UNOCI should identify and take alternative courses of action to expedite the reconciliation of its records with the reports obtained from the United Nations Global Service Centre and ensure timely and economical disposal of all assets.**

*UNOCI accepted recommendation 1 and stated that it had received five staff on temporary duty from the UNGSC to assist the Mission in reconciling Galileo records. Recommendation 1 remains open pending receipt of evidence of reconciliation of Galileo and UNGSC records and appropriate actions taken to resolve all discrepancies.*

**(2) UNOCI should reassess the workload of the Property Disposal Unit and take appropriate actions to expedite the preparation of assets for write-off and disposal.**

*UNOCI accepted recommendation 2 and stated that it had redistributed the workload of the PDU among the Asset Disposal Team and had received a staff member on temporary assignment from another mission to assist in the handover of disposed of properties to successful buyers and the scrap contractor. The service of a United Nations volunteer in the PDU was also extended on a different contract to continue having the basic staffing requirement in the Unit. The Mission advised that due to the new arrangements, a total of 8,273 assets valued at approximately \$13.2 million had been written off and disposed of as at 17 May 2017. Recommendation 2 remains open pending receipt of evidence that the Mission has disposed of all assets.*

Control over collection of sales proceeds was working but there were delays in completing commercial disposal of assets

15. The Procurement Manual requires UNOCI to issue bill of sale to the successful bidder and obtain full payment within five business days of completing the sale; and ensure that the buyer removes the property within five business days of completing the sale. The Manual also requires the Mission to obtain any deposit/payment exceeding \$1,000 in certified cheque.

16. Site visits and observation of tender openings for the commercial sales of 108 vehicles (18 lots of 6 vehicles per lot) at the Anonkoua-Kouté Camp, 280 sea containers, 67 generators and accessories, and 38 vehicles in Daloa, and review of commercial sales records indicated that:

- Proceeds amounting to \$398,747 relating to 15 lot sales were collected through direct deposits to the Mission's bank account and assets were removed by buyers, albeit with some delays due to difficulties experienced by buyers in obtaining certified cheques. As a workaround, UNOCI encouraged the successful buyers to pay by cash into the Mission's bank account subject to confirmation with the bank before the assets were released. OIOS concluded that controls over the collection of sales proceeds were operating effectively.
- UNOCI had developed a timetable to complete two commercial sales by 28 February 2017; however, as at 27 March 2017, the sale had not been completed.
- For the sale of 38 vehicles in Daloa, UNOCI was not able to meet its 31-day target (from 6 February 2017 to 9 March 2017) for the publication of the sale and award of sale contracts and payments.
- For the sale of 280 sea containers and 67 generators, the Mission removed some items from sale lots after these had been advertised by the Mission and visited by potential bidders. The assets removed from the sale lots included 14 generators, 22 sea containers and 4 water treatment plant and accessories.

17. There was a lack of coordination between the Procurement Section and the Asset Disposal Team to verify the assets for disposal and put them in the disposal yard. Delays in the disposal of assets posed the risk of diminished market value of assets and hence financial loss to the Organization.

**(3) UNOCI should take effective actions to adequately plan and coordinate commercial sale of disposed assets.**

*UNOCI accepted recommendation 3 and stated that: commercial sale activities were well coordinated and adequately planned; the original disposal plan developed in February 2017 had been revised in April 2017; and the Mission was now taking about 10 days to complete the sale. As a result, UNOCI managed to conduct 11 sales in six month period across four locations. Recommendation 3 remains open pending confirmation that the Mission has timely executed commercial disposal activities.*

## B. Safety and security of assets movements

### There was a need to properly safeguard assets in transit from one Mission location to another

18. The DPKO/DFS Movement Control Manual requires self-accounting units to initiate the movement of all cargo using the Cargo Movement Request (CMR). Also, UNOCI assets movement procedures require the relevant self-accounting unit to also complete a gate pass that must be approved by an authorized officer of the self-accounting unit and endorsed by a security officer at the gate of the originating location. Additionally, the security officer at the receiving gate is required to sign and scan the signed copy of the gate pass and send it to the security officer at the origin to confirm the receipt of the cargo.

19. A review of all 49 shipments of assets from Daloa and Bouake to Abidjan showed that all these were supported by CMRs. However, only 3 of the shipments were supported by gate passes. This was because the security officer at the receiving gates used the CMRs to verify the movement of assets. A review of the transfer of fuel from closed camps including the one in Daloa to Anonkoua-Kouté Camp indicated that on 16 February 2017, the fuel contractor loaded fuel in Daloa and transferred it to Anonkoua-Kouté Camp without the CMR and gate pass.

20. The above occurred because UNOCI did not take action to enforce the requirement for CMRs and gate passes. As a result, there was a risk of loss of assets. For example, further review indicated that the contractor lifted 6,005 litres of fuel from Daloa but only delivered 2,305 litres to the intended designation, Anonkoua-Kouté Camp. The value of the missing fuel was estimated at \$3,600.

**(4) UNOCI should take action to enforce the requirement for the issuance of gate passes and use of such passes by security officers at the originating and destination gates to control the movement of assets.**

*UNOCI accepted recommendation 4 and stated that it had since taken steps to enforce the use of gate passes. Recommendation 4 remains open pending receipt of evidence that the Mission has enforced the use of gate passes for the movement of cargo.*

**(5) UNOCI should recover the missing fuel from the contractor and reinforce security measures in all locations.**

*UNOCI accepted recommendation 5 and stated that it was pursuing the contractor to provide a credit note to be used to recover the cost of missing fuel from outstanding invoices and that as of 30 April 2017 there was no fuel in any of the tanks in UNOCI premises. Recommendation 5 remains open pending receipt of evidence that the value of the missing fuel has been recovered from the fuel contractor.*

### Need to timely retrieve assets from departing staff members and hold them accountable for their failure to promptly report missing assets

21. DPKO/DFS Property Management Manual states that UNOCI staff are responsible for the safekeeping, proper handling/usage and prompt reporting of loss of items to the Special Investigation Unit for investigation.

22. A review of the cases of missing items such as laptop computers, monitors, handheld radios and phones reported to the Special Investigation Unit by 457 staff that checked out of the Mission from



December 2016 to March 2017 indicated that 97 had reported the loss of assets entrusted to them on the last day of checking out. As a result, these reports were not investigated by the Special Investigation Unit. The cases were instead referred to the LPSB to determine any related financial loss and establish responsibility.

23. UNOCI was notifying staff monthly through Galileo alerts about the description and quantity of assets entrusted to them; however, the Mission was not taking proactive actions to timely retrieve assets or holds the staff accountable for their failure to promptly report missing assets. The Mission has a practice of withholding \$500 from staff members' salaries at the time of checking out pending determination whether the staff owes the Organization. However, without investigation, the Organization may never recover the value of assets reported as missing by the staff member prior to checking out of the Mission.

**(6) UNOCI should implement proactive actions to timely retrieve assets or hold the staff accountable for their failure to promptly report the loss of assets entrusted to them.**

*UNOCI accepted recommendation 6 and stated that it would; share with staff the Property Control and Inspection Unit verification and Galileo list of assets; remind all staff members to confirm assets in their custody or provide evidence to the contrary and that if assets were missing, they had to report them and the Claims Unit would process the case and decide if further action was required. Recommendation 6 remains open pending receipt of evidence that the Mission has taken effective actions to timely retrieve assets or hold the staff accountable for their failure to promptly report the loss of assets entrusted to them.*

**(7) UNOCI should implement effective action to recover the value of assets reported as missing by 97 staff members on the day of checking out of the Mission.**

*UNOCI accepted recommendation 7 and stated that it was assessing the responsibility of the 97 staff members in the loss of the assets and taking steps to establish whereabouts of concerned staff in order to initiate recovery actions against them. Recommendation 7 remains open pending receipt of evidence that the Mission has recovered the value of missing items from concerned staff members.*

## V. ACKNOWLEDGEMENT

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

(Signed) Eleanor T. Burns  
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## STATUS OF AUDIT RECOMMENDATIONS

## Audit of inventory and assets disposal during the liquidation of the United Nations Operation in Côte d'Ivoire

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
1	UNOCI should identify and take alternative courses of action to expedite the reconciliation of its records with the reports obtained from the United Nations Global Service Centre and ensure timely and economical disposal of all assets.	Important	O	Receipt of evidence of reconciliation of Galileo and UNGSC records and appropriate actions taken to resolve all discrepancies.	15 June 2017
2	UNOCI should reassess the workload of the Property Disposal Unit and take appropriate actions to expedite the preparation of assets for write-off and disposal	Important	O	Receipt of evidence that the Mission has disposed of all assets.	15 June 2017
3	UNOCI should take effective actions to adequately plan and coordinate commercial sale of disposed assets.	Important	O	Confirmation that the Mission has timely executed commercial disposal activities.	15 June 2017
4	UNOCI should take action to enforce the requirement for the issuance of gate passes and use of such passes by security officers at the originating and destination gates to control the movement of assets.	Important	O	Receipt of evidence that the Mission has enforced the use of gate passes for the movement of cargo.	15 June 2017
5	UNOCI should recover the missing fuel from the contractor and reinforce security measures in all locations.	Important	O	Receipt of evidence that the value of the missing fuel has been recovered from the fuel contractor.	20 June 2017
6	UNOCI should implement proactive actions to timely retrieve assets or hold the staff accountable for their failure to promptly report the loss of assets entrusted to them.	Important	O	Receipt of evidence that the Mission has taken effective actions to timely retrieve assets or hold the staff accountable for their failure to promptly report the loss of assets entrusted to them.	15 June 2017
7	UNOCI should implement effective action to recover the value of assets reported as missing by 97 staff members on the day of checking out of the Mission.	Important	O	Receipt of evidence that the Mission has recovered the value of missing items from concerned staff members.	20 June 2017

<sup>1</sup> Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

<sup>2</sup> Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

<sup>3</sup> C = closed, O = open

<sup>4</sup> Date provided by UNOCI in response to recommendations.

# **APPENDIX I**

## **Management Response**

## Management Response

## Audit of inventory and assets disposal during the liquidation of the United Nations Operation in Côte d'Ivoire

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNOCI should identify and take alternative courses of action to expedite the reconciliation of its records with the reports obtained from the United Nations Global Service Centre and ensure timely and economical disposal of all assets.	Important	Yes	Chief Property Disposal Unit	15 June 17	UNOCI received five staff on temporary duty from United Nations Global Service Centre to assist the Mission to reconcile the records in Galileo.
2	UNOCI should reassess the workload of the Property Disposal Unit and take appropriate actions to expedite the preparation of assets for write-off and disposal	Important	Yes	Chief Asset Disposal Unit	15 June 17	UNOCI has redistributed the workload of the Property Disposal Unit among the Asset Disposal Team and has one staff member on temporary duty from MINUSTAH to assist in the hand-over of the Property to the successful Buyers and Scrap Contractor. Due to the new arrangement, a total of 8,273 assets (valued at approximately \$ 13,158,363.00) were written-off and disposed as at 17 May 2017. See UNOCI Liquidation Report of 18 May 2017. A United Nations Volunteer in Property Disposal Unit was extended on a different contract to continue having the basic staffing in the unit.
3	UNOCI should take effective actions to adequately plan and coordinate commercial sale of disposed assets.	Important	Yes	Chief Asset Disposal Unit	15 June 17	Commercial sale is one of the disposal methods of writing-off assets. The commercial sale activities

<sup>1</sup> Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

<sup>2</sup> Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

## Management Response

## Audit of inventory and assets disposal during the liquidation of the United Nations Operation in Côte d'Ivoire

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						are well coordinated and adequately planned between Procurement office and Property Disposal office, to ensure the economical disposal of assets. The Property Disposal composes the commercial sale lots in consultation with Procurement office. Procurement prepares the solicitation process and evaluation and awarding process. Procurement share the list of successful bidders//buyers to Property Disposal for the release of assets. The original disposal plan developed in February 2017 was revised in April 2017 and it currently takes about ten (10) days to complete the sale. ONUCI managed to conduct 11 sales in 6 month period across 4 locations.
4	UNOCI should take action to enforce the requirement for the issuance of gate passes and use of such passes by security officers at the originating and destination gates to control the movement of assets.	Important	Yes	Chief Security Officer	15 June 17	The gate passes have been reinforced and effectively implemented by Security at the main gates/entrances since, with information details. The gate passes are in triplicate (white, light blue and pink colors) as one set for all items being taken out to be entered. The gate passes provide columns for both the serial and barcode numbers where applicable for the items to be entered. The white copy of a duly authorized gate pass is given to the driver or person taking the item out at the originating gate. This white copy is to be presented to Security at the destination gate for

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						security inspection/checks. On the other hand where applicable the white copy can be scanned and sent to the security at the destination gate in advance ahead of the arrival of the driver/person transporting the item/s. The light blue copy is retained by Security at the originating gate for record purposes; and the pink copy is retained in the gate pass book by the issuing Section for future cross checking and auditing. Every gate pass is to have a serial number and dated.
5	UNOCI should recover the missing fuel from the contractor and reinforce security measures in all locations.	Important	Yes	Chief Supply	20 June 17	UNOCI is pursuing the contractor in view to providing a credit note to be used for deduction from outstanding vendor invoices. The missing fuel value is estimated to US\$2,000 As of 30/04 there is no fuel in any of the tanks of ONUCI premises.
6	UNOCI should implement proactive actions to timely retrieve assets or hold the staff accountable for their failure to promptly report the loss of assets entrusted to them.	Important	Yes	Chief Asset Disposal Unit	15 June 17	The PCIU physical verification and Galileo list of assets will be shared on regular basis (every two weeks). UNOCI will issue a broadcast to remind all staff- members to confirm all assets in their custody or provide evidence to the contrary. If assets are missing, they have to show a security report and then claims will process the case and decide if further action is required.
7	UNOCI should implement effective action	Important	Yes	Chief Asset	20 June 17	The 97 staff members have lost 122

## Management Response

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Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	to recover the value of assets reported as missing by 97 staff members on the day of checking out of the Mission.			Disposal Unit		<p>asset items for a depreciated value of US\$56,525</p> <p>UNOCI has produced a list of these staff and is now assessing their responsibilities in the loss of the asset; additionally, UNOCI is now identifying whether the staff are still with the United Nations Common System or separated from the United Nations. In each case, recovery of the value of the asset will be done as follows:</p> <ul style="list-style-type: none"> <li>• A debit note will be sent to the employing UN mission for salary deduction</li> <li>• A deduction from the retained entitlements of separated Staff</li> <li>• A write-off of the value of the asset will be operated where the responsibility of the staff is not clearly determined.</li> </ul>