



## **INTERNAL AUDIT DIVISION**

### **REPORT 2019/131**

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#### **Audit of staff welfare and counselling activities in the United Nations Mission in the Republic of South Sudan**

**The Mission needed to ensure that effective  
welfare activities are provided in all field  
locations to enhance staff wellbeing**

**19 December 2019  
Assignment No. AP2019/633/03**

# **Audit of staff welfare and counselling activities in the United Nations Mission in the Republic of South Sudan**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of staff welfare and counselling activities in the United Nations Mission in the Republic of South Sudan (UNMISS). The objective of the audit was to assess the adequacy and effectiveness of the management of staff welfare and counselling activities in UNMISS to enhance staff wellbeing. The audit covered the period from 1 January 2018 to 31 July 2019 and included a review of the business processes and controls over staff welfare and counselling.

UNMISS needed to ensure that effective welfare activities are provided in all field locations to enhance staff wellbeing. In particular, the Mission needed to establish a staff welfare and recreation strategy and ensure that the Staff Welfare Committee resumes its responsibilities.

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

- Develop a welfare and recreation strategy and periodically assess if welfare activities and facilities are adequate and reflect the needs of Mission personnel;
- Ensure the Staff Welfare Committee effectively resume its oversight responsibilities;
- Ensure that field welfare committees: (a) deposit self-generated cash into the bank in a timely manner and maintain not more than \$5,000 in the respective locations; (b) institute a system to account for all expenditure and revenue generated; and (c) prepare monthly bank reconciliation statements for all welfare bank accounts;
- Establish contracts with all welfare service providers, and comply with the United Nations Administrative Instruction No. ST/AI/2013/4 on Consultants and Individual Contractors regarding the duration of contracts and payment for services at approved rates;
- Reconcile credit notes related to the food supplied by the welfare cafeteria to aviation crew and protection of civilian site detainees and settle outstanding invoices for food supplied totaling \$469,400; and
- Conduct regular hygiene inspections at staff cafeterias in all Mission locations and undertake regular performance review meetings with all catering service contractors.

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

# CONTENTS

	<i>Page</i>
I. BACKGROUND	1
II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY	1-2
III. AUDIT RESULTS	2-8
A. Staff welfare activities	2-7
B. Staff counselling activities	7-8
IV. ACKNOWLEDGEMENT	9
ANNEX I      Status of audit recommendations	
APPENDIX I   Management response	

# **Audit of staff welfare and counselling activities in the United Nations Mission in the Republic of South Sudan**

## **I. BACKGROUND**

1. The Office of Internal Oversight Services (OIOS) conducted an audit of staff welfare and counselling activities in the United Nations Mission in the Republic of South Sudan (UNMISS).
2. Staff welfare activities such as sport activities and entertainment are essential to ensure a healthy working and living environment for staff serving in peacekeeping missions. Staff welfare activities in UNMISS are governed by the erstwhile Departments of Peacekeeping Operations and Field Support (DPKO/DFS) Policy Directive and Standard Operating Procedures (SOP) on Welfare and Recreation, the UNMISS SOP on Welfare and Recreation, and the UNMISS Guidelines on the Management of Welfare Funds.
3. UNMISS had a total welfare budget of \$1,527,000 for 2017/18 and 2018/19, consisting of \$571,000 and \$487,000 respectively funded from the Mission budget and 2.5 per cent of the gross sales of vendors providing welfare services to staff within UNMISS premises totaling \$255,000 and \$214,000 respectively. The UNMISS Chief of Staff Welfare Unit (SWU) is supported by five international staff, three United Nations Volunteers, two national staff, one Military Staff Officer and one United Nations Police Officer. The SWU is based in Juba.
4. The UNMISS Staff Counselling Unit (SCU) provides individual or group counselling services and supportive interventions to UNMISS staff in dealing with stress management, substance abuse, loss and grief, depression, anxiety, conflict resolution, family/marital related concerns, and mission readiness. The Unit also provides counselling related training programmes to staff. Counselling activities are governed by United Nations Department of Safety and Security (UNDSS) Guidelines on Management of Stress and Critical Incidence Stress Management in Crisis Settings. The staff counselling budget for training and travel for 2017/18 and 2018/19 was \$44,000 and \$36,000 respectively. SCU is headed by a Chief at the P-4 level who reports to the Chief Medical Officer at the P-5 level and is supported by one international staff, four United Nations volunteers and five national staff.
5. Comments provided by UNMISS are incorporated in italics.

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

6. The objective of the audit was to assess the adequacy and effectiveness of the management of staff welfare and counselling activities in UNMISS to enhance staff wellbeing.
7. This audit was included in the 2019 risk-based work plan of OIOS due to the human resources, operational and reputational risks, such as low staff morale, reduced productivity, increased rate of absenteeism, increased conflicts in the workplace and increased level of staff misconduct, associated with inadequate staff welfare and counselling activities.
8. OIOS conducted this audit in August and September 2019. The audit covered the period from 1 January 2018 to 31 July 2019. The scope of the audit included the business processes and controls over staff welfare and counselling in UNMISS.

9. The audit methodology included: (a) interviews of key personnel, (b) reviews of relevant documentation, (c) administration of a satisfaction survey of Mission personnel, and (d) field visits to 5 of the 10 UNMISS field offices in Juba, Wau, Bor, Bentiu and Malakal.

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

### **III. AUDIT RESULTS**

#### **A. Staff welfare activities**

##### The Mission needed to establish a staff welfare strategy

11. To ensure that adequate and effective welfare activities are implemented across the Mission, UNMISS is required to design, implement and monitor a welfare and recreation strategy that addresses the specificities of the local operating environment and takes into account the needs of its personnel with special emphasis on staff in outlying and isolated Mission areas.

12. UNMISS had implemented welfare and recreational activities and facilities in a number of its field offices that included: bars and cafeterias; gyms and fitness centres; recreational activities such as yoga, dancing, barbeques and staff parties; sporting competitions; internet connection and television with satellite connection in selected common areas; and welfare flights to neighboring countries. Through email and internal broadcast messages, staff were kept informed of these facilities. OIOS visits to five field locations, confirmed that the welfare facilities were in good repair. The welfare activities adhered to United Nations and local rules and procedures related to safety and security of personnel and respect for host country cultural norms and practices.

13. However, the Mission was not monitoring or assessing the adequacy and effectiveness of its welfare initiatives, including maintaining data and statistics that showed how these initiatives had contributed to enhancing staff morale, stress management, productivity, and living conditions. In addition, the Mission had not carried out surveys to solicit proposals from staff on activities or events of interest and to obtain feedback on the various activities and events organized and whether they met staff needs. Two outlying locations in Yei and Renk established in October 2018 with five civilian and one military observer respectively did not have any suitable catering or recreation facilities. However, the Mission was taking action, and gym equipment was sent to Yei in August 2018 but needed to be erected as the SWU and the Engineering Section were still determining the size and availability of a prefabricated container for the installation of gym equipment. UNMISS was also exploring the feasibility of furnishing a common kitchen area for staff in Yei and would ensure availability of basic gym equipment in Renk.

14. The above resulted from the lack of a welfare strategy in the Mission. A formal strategy would set out clear objectives, goals and success criteria for welfare activities, as well as benchmarks, including for determining the suitability and coverage of welfare activities undertaken in all locations, and help determine when changes are necessary. The absence of a strategy precluded UNMISS from obtaining accurate and reliable information on the effectiveness of welfare activities on staff wellbeing.

<p><b>(1) UNMISS should develop and implement a Mission-specific welfare and recreation strategy and periodically conduct surveys and other types of assessments to ensure that welfare activities and facilities are adequate and appropriate and reflect the needs of Mission personnel.</b></p>
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*UNMISS accepted recommendation 1 and stated that a welfare and recreation strategy was currently under review and would require endorsement by the Staff Welfare Committee (SWC). Recommendation 1 remains open pending receipt of evidence of a Mission-specific welfare and recreation strategy in place and a survey/assessment conducted on adequacy of welfare activities and facilities.*

There was a need to enhance the effectiveness of the SWC

15. To ensure effective oversight over welfare and recreational activities, a SWC should be established and charged with the responsibility to develop a Mission-wide annual welfare activities workplan and monitor their achievement and utilization of welfare funds.

16. UNMISS had established an SWC in Juba, and welfare committees in all field office locations to oversee the welfare activities. SWU provided advice to these committees and assisted them in implementing the welfare activities. SWC was chaired by the Director of Mission Support (DMS) and composed of representatives from various Mission components. However, SWC convened only three times during the period from January 2018 to September 2019, as opposed to quarterly as decided at the SWC meeting held on 27 October 2017. For instance, SWC meetings were suspended in March 2019 following a request from the UNMISS Field Staff Union to move the chairmanship of SWC from the Mission Support Division to one of the substantive sections to enhance effective participation in deliberations by members. As at October 2019, the issue had not been finalized and SWC meetings had not resumed.

17. Also, while the quorum of six members was met in all three meetings and action points were followed up for resolution, OIOS review of minutes indicated that the Committee did not provide effective oversight and guidance for the management of the Mission's welfare activities and funds. For example, SWC did not: develop annual welfare activities workplans; provide the required quarterly reports to the Special Representative of the Secretary-General (SRSG) on welfare activities and quality of staff living conditions; and develop terms of reference for the Committee to guide its members. It was also noted that field offices' welfare committees operated without adequate oversight from SWC. Additionally, UNMISS only spent 69 per cent and 74 per cent of the \$571,000 and \$487,000 allocated in 2017/18 and 2018/19 respectively. This was mainly due to planned projects not having been undertaken, such as the construction of a welfare centre in Bentiu estimated at \$185,000 in 2018/19. As a result, improvements were needed over the management of welfare activities and funds, as detailed in this report.

**(2) UNMISS should resume the Staff Welfare Committee functions to ensure that: (a) it provides oversight and guidance over welfare activities across the Mission; (b) annual workplans for welfare activities are developed providing details of activities to be conducted in all Mission locations, including budgets and expected outcomes; and (c) quarterly reports are submitted to the Special Representative of the Secretary-General on the welfare activities undertaken and the quality of staff living conditions.**

*UNMISS accepted recommendation 2 and stated that annual workplans and quarterly reports would be endorsed by the Staff Welfare Executive Committee prior to submission to the SRSG. Recommendation 2 remains open pending receipt of a copy of annual workplans for welfare activities and evidence of enhanced oversight of welfare activities and monitoring on utilization of welfare funds and submission of the quarterly reports.*

There was a need to enhance controls over the accounting for welfare self-generated funds

18. During 2017/18 and 2018/19, UNMISS generated \$2.8 million from vendors for gym subscriptions, bar and cafeteria sales to pay for staff welfare activities. However, internal controls over the management and utilization of the self-generated funds were not fully effective, as detailed below:

(a) Accountability over self-generated welfare funds needed to improve

19. To enable effective accountability, the Mission is required to issue official receipts for all welfare money received and deposit all such money into an official designated bank account in a timely manner. Also, UNMISS's field offices without banking facilities were allowed to have cash in hand of an amount not exceeding \$5,000.

20. A review of welfare sales activities in 4 (Bentiu, Bor, Malakal and Wau) of the 10 field offices indicated the following:

- There was no segregation of duties in any of the four offices as the same cashiers in bars who sold beverages and collected cash (without issuing receipts) also updated the manual stock sheets. There were no independent periodic stock counts and reconciliations by the field administrative officers or their representatives to confirm the accuracy of the quantities sold;
- In Bentiu, there was no cash register/receipt system for the cafeteria. OIOS was unable to perform any reconciliation of stock quantities and sales because of lack of documentation on quantities received/used or issued and, therefore, unable to establish whether there were any losses;
- A review of 93 of 509 expenditure transactions pertaining to the four field offices confirmed that the DMS approval was not obtained for expenditure amounting to \$43,752 related to five welfare events and three other welfare related expenses; and
- Receipts were not available for expenditure of \$28,288 related to nine welfare events in two field offices.

21. A review of the bank accounts and income and expenditure statements associated with welfare activities for Malakal, Bentiu and Bor further indicated that funds generated from the welfare cafeteria and bar sales were not deposited into designated bank accounts in a timely manner. For example, OIOS visits to Malakal and Bor on 21 August 2019, and Bentiu on 2 September 2019 showed that money was last deposited into the bank accounts on 30 May 2019, 1 August 2019 and 30 April 2019 respectively, after which these locations had cash in hand balances of \$43,998, \$9,298 and \$11,559 respectively. These amounts were well in excess of the allowed \$5,000. Additionally, despite the high balances, there was no evidence that periodic spot cash counts were being conducted.

(b) Monthly bank reconciliations were not prepared

22. To enhance accountability for staff welfare related bank transactions, the United Nations Financial Rule 104.11 requires UNMISS to reconcile financial records with bank statements on a monthly basis by an official not involved in the receipt or disbursement of funds.

23. Each of the 10 field offices had two bank accounts for welfare activities (one in local currency and the other in United States dollars). A review of financial records indicated that monthly bank reconciliations were not prepared for any of the 20 bank accounts, increasing the risk of any loss or theft going undetected. For example, contributions to the welfare fund by two contractors in May 2019 and November 2018 amounting to \$518 and \$1,153 respectively had not been credited to the bank account. The \$518 was later

paid by the contractor after OIOS brought it to the attention of management. The \$1,153 was still not paid at the time of drafting this report.

- (c) Individual contractors were engaged for periods exceeding nine months and paid at lower rates than those established by the Mission

24. According to Administrative Instruction No. ST/AI/2013/4 on Consultants and Individual Contractors, services of an individual contractor are limited to 6-months and only in special circumstances grant an extension of up to a maximum of 9 work-months in any period of 12 consecutive months. The individual contractors are to be paid at UNMISS officially established rates.

25. A review of the terms of engagement of individual contractors in Malakal, Bentiu, Wau and Bor who were running the bars, cafeterias and gym facilities showed that they were engaged by the field welfare committees for periods exceeding the allowable period of nine months. In addition, they were paid from welfare generated revenue at rates lower than the UNMISS approved monthly rates of \$585, \$620 and \$720 for unskilled, semi-skilled and skilled individual contractors respectively. For example:

- Twelve individual contractors in Bentiu and three in Bor had contracts for one year and were paid at an average rate of 48 per cent of the approved monthly rates; and
- In Wau, three individual contractors who had completed the maximum nine months in June 2019 were extended for another three months at an average rate of only 14 per cent of the approved monthly rate. In Malakal, 10 contractors were paid at an average rate of 32 per cent of the approved monthly rates and did not have contracts for the period from May 2018 to January 2019. Official contracts were only issued by the Mission in February 2019 for nine months per contractor.

- (d) There was a need to establish contracts with vendors of welfare goods and services

26. To ensure effective oversight of the welfare services provided by vendors, the United Nations Financial Rule 105.18 requires UNMISS to enter into agreements that stipulate the terms, rights and responsibilities of parties involved with vendors.

27. A review of nine agreements with vendors providing welfare services showed that for seven vendors, their contributions to welfare activities were adequately supported and systematically checked by SWU based on written contracts. However, there were no contracts for two vendors, a travel agent and beverage vendor. OIOS confirmed the travel agent paid the required 2.5 per cent totaling \$30,451 to the welfare fund covering the five-year period up to June 2019. However, the vendor supplying beverages to the bars in five field locations never contributed the required 2.5 per cent totaling \$27,500 towards staff welfare activities for the period from January 2018 to July 2019.

- (e) There was a need to settle outstanding food invoices related to field offices outside Juba

28. Due to difficulty in obtaining the most essential food items in some locations, welfare cafeterias could order food items from the UNMISS rations supplier processing payments through the Mission's Rations Unit.

29. A review of the related Rations Unit statements and credit notes indicated that the welfare cafeteria in Bentiu, since April 2018, had not paid for food supplies resulting in an outstanding bill of \$382,350. Also, the field office in Malakal had an outstanding balance of \$87,050 related to the period from July 2016 to July 2019. This was because of a delay in finalizing the reconciliation being conducted by the Office of the Director of Mission Support to determine the exact amount owed to the cafeterias for food supplied to aviation aircrew and protection of civilian site detainees.



30. The deficiencies in controls over the management of welfare funds and failure to follow established policies on engagement of individual contractors occurred because of inadequate oversight by SWC to ensure that the promulgated rules and procedures were adhered to. There was therefore a risk of misappropriation and financial loss and damage to the reputation of the Organization. To enhance internal controls, and reduce reliance on individual contractors, UNMISS advised that the procurement process to select a caterer to take over the provision of bar and catering services to Mission Headquarters and field office locations was already under way.

- (3) UNMISS should implement adequate supervision to ensure that field welfare committees: (a) deposit self-generated cash into the bank in a timely manner and maintain not more than \$5,000 in the respective locations; (b) institute a system to properly account for all expenditure and revenue generated; and (c) ensure that monthly bank reconciliation statements are prepared for all bank accounts for welfare activities.**

*UNMISS accepted recommendation 3 and stated that SWU would be assisted by the Finance Unit in conducting random unannounced physical cash counts at field office locations to validate the financial statements. Also, the Mission would ensure that: established thresholds of cash value from self-generated funds is followed; an adequate tracking system be implemented for generating cash entries and reconciling inventory differences; and bank reconciliations for all welfare bank accounts be performed on a monthly basis. Recommendation 3 remains open pending receipt of evidence that (a) self-generated cash is timely deposited into the bank and not more than \$5,000 is maintained in the respective locations; (b) a system to account for all expenditure and revenue generated is instituted; and (c) monthly bank reconciliation statements are prepared for all bank accounts.*

- (4) UNMISS should establish contracts with all welfare service providers and comply with the United Nations Administrative Instruction No. ST/AI/2013/4 on Consultants and Individual Contractors regarding the duration of contracts and payment for services at approved rates.**

*UNMISS accepted recommendation 4 and stated that it would ensure the establishment of contracts with service providers and that engagement of individually contracted services was in full compliance with the United Nations Administrative Instruction on Consultants and Individual Contractors through adequate procurement processes for goods, works or services. Recommendation 4 remains open pending receipt of evidence that contracts have been established with all welfare service providers and the Administrative Instruction No. ST/AI/2013/4 regarding the duration of contracts and payments for services at approved rates is complied with.*

- (5) UNMISS should expedite the reconciliation of credit notes related to the food supplied by the welfare cafeterias to aviation crew and protection of civilian site detainees to enable timely settlement of outstanding invoices for food supplied.**

*UNMISS accepted recommendation 5 and stated that this should be resolved with the establishment of a catering and bar services contract for Mission headquarters and field office locations in 2020. Recommendation 5 remains open pending receipt of evidence that the reconciliation of credit notes related to the food supplied by the welfare cafeterias is completed and outstanding invoices for food supplied are settled.*

There was a need to conduct monthly vendor performance reviews and regular inspection of premises of catering service providers

31. To ensure acceptable levels of performance and hygiene, inspections of premises of catering service contractors should be conducted at intervals of four to six weeks, and monthly performance review meetings should be conducted with the contractors.

32. OIOS visits to the five field office locations and review of the cafeteria hygiene inspection sheets indicated that at the three cafeterias in Malakal, the hygiene inspections had not been conducted since May 2019. The inspections at the cafeteria in Bentiu and the six cafeterias in Juba were conducted on average only every eight weeks. No inspections had been conducted for the four cafeterias in Wau and the cafeteria in Bor.

33. Recommendations from inspections that were conducted were tracked and their implementation checked at subsequent inspections. SWU also held performance review meetings with the three catering contractors in Juba on average once every two months and action items were followed up for resolution. However, there was no evidence of performance review meetings with the vendors providing catering services at the other nine field office locations.

34. The above occurred because of inadequate supervision by field administrative officers of catering service providers and staffing constraints experienced by SWU. As a result, contractor performance shortcomings may not be timely identified and resolved, and staff members may be exposed to increased health risks.

**(6) UNMISS should conduct regular hygiene inspections at staff cafeterias in all Mission locations, strengthen supervision of such inspections, and undertake regular performance review meetings with all catering service contractors.**

*UNMISS accepted recommendation 6 and stated that frequent and integrated hygiene inspections would be conducted on a monthly basis in all catering facilities at Mission headquarters and all field office locations. Also, the Mission would ensure that the performance of catering service contractors is monitored regularly, and performance review meetings and actions taken are documented adequately. Recommendation 6 remains open pending receipt of evidence that regular hygiene inspections at staff cafeterias in all Mission locations are adequately conducted, and regular performance review meetings with all catering service contractors are undertaken.*

## **B. Staff counselling activities**

The Mission was taking action to ensure effective distribution of staff counsellors to field locations

35. SCU had seven permanent staff counsellors based in 4 of the 10 field office locations (4 in Juba, 1 in Malakal, 1 in Bentiu, and 1 in Bor) to deliver counselling and psychosocial support intervention services, critical incident stress management and stress management training programmes across the Mission.

36. Prior to staff counsellors' visits to field locations, SCU sent email broadcasts publicizing: the counselling and training programmes available; the staff counsellor contacts; and awareness materials accessible to staff members from the UNMISS intranet. It also sent weekly email broadcasts indicating the staff counsellor on duty. New arrivals were informed of staff counselling services during induction training.

37. A review of the SCU workplan showed that it included goals, related actions and success criteria. To monitor the implementation of its workplan, the Unit maintained statistics on the counselling services provided, training conducted, psychosocial surveys undertaken, broadcast messages sent out, and the types of meetings held. However, the six locations where there were no permanent counsellors were visited by counsellors on average only three times in the period of 18 months from January 2018 to June 2019. SCU explained that the number of staff in the Unit was inadequate considering the total number of personnel in the Mission and the number of locations to be serviced.

38. OIOS noted that adequate consideration was not given to the distances between locations and possibilities of achieving efficiencies with the limited personnel in making the staff counsellor deployment decisions. For instance, the field offices in Malakal and Bentiu which were in relatively close proximity to each other, and Bor which was in close proximity to Juba, had permanent counselling representation, whereas Wau and Rumbek which were distant from the other locations did not have any permanent staff counsellor presence. As a result, there was a risk that the day-to-day counselling and stress management training needs of all UNMISS personnel may not be adequately addressed.

39. Subsequent to the audit, SCU moved the staff counsellor post from Malakal to Wau to enable the counsellor to cover two additional field offices (Aweil and Kwajok), while the counsellor in Bentiu would henceforth be covering Malakal. The counsellors in Juba were assigned to cover also Rumbek, Torit, Yambio, Yei and all other duty stations during the absence of permanently based staff counsellors in cases of critical incidents/clinical emergencies. Based on these actions, OIOS did not make a recommendation.

#### The Mission was liaising with United Nations Headquarters to implement the Mental Health and Wellbeing Strategy

40. In October 2018, the United Nations launched a five-year Workplace Mental Health and Wellbeing Strategy (the Strategy). The Strategy was expected to be fully implemented across the United Nations by 2023 to: (i) create a workplace that enhances mental health and physical health and well-being; (ii) develop, deliver and continuously evaluate mental health and wellbeing services in all duty stations; (iii) welcome and support staff who live with mental health challenges; and (iv) ensure sustainable funding for mental health and wellbeing services.

41. UNMISS had not begun to implement the Strategy. However, whilst the audit was ongoing, UNMISS sought guidance from United Nations Headquarters on the implementation of the Strategy. It subsequently informed OIOS that it had become a global leader in the facilitation of the Resilience Building Modules. OIOS confirmed that UNMISS staff counsellors took the lead in training 1,306 participants at the United Nations Train-the-Trainer Resilience Programme in Brindisi. The Critical Incident Stress Management Unit at UNDSS acknowledged these activities as best practice in critical stress management. UNMISS also developed and issued a memorandum on “Support to UNMISS Staff Before and During a Crisis”, which was a positive step in addressing the health and wellbeing of its personnel.

#### **IV. ACKNOWLEDGEMENT**

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

*(Signed)* Eleanor T. Burns  
Director, Internal Audit Division  
Office of Internal Oversight Services

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of staff welfare and counselling activities in the United Nations Mission in the Republic of South Sudan

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	UNMISS should develop and implement a Mission-specific welfare and recreation strategy and periodically conduct surveys and other types of assessments to ensure that welfare activities and facilities are adequate and appropriate and reflect the needs of Mission personnel.	Important	O	Receipt of evidence of a Mission-specific welfare and recreation strategy in place and a survey/assessment conducted on adequacy of welfare activities and facilities.	30 June 2020
2	UNMISS should take action to resume the Staff Welfare Committee functions to ensure that: (a) it provides oversight and guidance over welfare activities across the Mission; (b) annual workplans for welfare activities are developed providing details of activities to be conducted in all Mission locations, including budgets and expected outcomes; and (c) quarterly reports are submitted to the Special Representative of the Secretary-General on the welfare on the welfare activities and the quality of staff living conditions.	Important	O	Receipt of a copy of annual workplans for welfare activities and evidence of enhanced oversight of welfare activities and monitoring on utilization of welfare funds and submission of the quarterly reports.	30 June 2020
3	UNMISS should implement adequate supervision to ensure that field welfare committees: (a) deposit self-generated cash into the bank in a timely manner and maintain not more than \$5,000 in the respective locations; (b) institute a system to properly account for all expenditure and revenue generated; and (c) ensure that monthly bank reconciliation statements are prepared for all bank accounts for welfare activities.	Important	O	Receipt of evidence that (a) self-generated cash is timely deposited into the bank and not more than \$5,000 is maintained in the respective locations; (b) a system to account for all expenditure and revenue generated is instituted; and (c) monthly bank reconciliation statements are prepared for all bank accounts.	30 June 2020

<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 UNMISS in response to recommendations.

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of staff welfare and counselling activities in the United Nations Mission in the Republic of South Sudan

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>
4	UNMISS should establish contracts with all welfare service providers and comply with the United Nations Administrative Instruction No. ST/AI/2013/4 on Consultants and Individual Contractors regarding the duration of contracts and payment for services at approved rates.	Important	O	Receipt of evidence that contracts have been established with all welfare service providers and the Administrative Instruction No. ST/AI/2013/4 regarding the duration of contracts and payments for services at approved rates is complied with.	30 June 2020
5	UNMISS should expedite the reconciliation of credit notes related to the food supplied by the welfare cafeterias to aviation crew and protection of civilian site detainees to enable timely settlement of outstanding invoices for food supplied.	Important	O	Receipt of evidence that the reconciliation of credit notes related to the food supplied by the welfare cafeterias is completed and outstanding invoices for food supplied are settled.	30 June 2020
6	UNMISS should conduct regular hygiene inspections at staff cafeterias in all Mission locations, strengthen supervision of such inspections, and undertake regular performance review meetings with all catering service contractors.	Important	O	Receipt of evidence that regular hygiene inspections at staff cafeterias in all Mission locations are adequately conducted, and regular performance review meetings with all catering service contractors are undertaken.	30 June 2020

# **APPENDIX I**

## **Management Response**

**UNITED NATIONS**  
United Nations Mission in the  
Republic of South Sudan



**NATIONS UNIES**  
Mission des Nations Unies en  
République du Soudan du Sud

TO: Mr. Daeyoung Park  
Chief, Peacekeeping Audit Service  
Internal Audit Division, OIOS

DATE: 10 December 2019

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

REF: OIOS-2019-AP633-29

**SUBJECT: Response to the Draft Report on the Audit of Staff Welfare and Counselling Activities in the United Nations Mission in the Republic of South Sudan (Assignment No. AP2018/633/03)**

1. UNMISS acknowledges receipt of the draft report referenced OIOS-2019-AP633-29, dated 26 November 2019, on the Audit of Staff Welfare and Counselling Activities in the United Nations Mission in the Republic of South Sudan (Assignment No. AP2018/633/03).
2. Please find attached the Management Response to the draft audit report.
3. Thank you for your consideration and support.

cc: Mr. David Shearer, Special Representative of the Secretary-General, UNMISS  
Mr. Paul Egunsola, Chief of Staff, UNMISS  
Mr. Iqbal Mohd, Chief Medical Officer, UNMISS  
Mr. Bruno Lingner, Chief, Staff Welfare Unit, UNMISS  
Mr. Nebojsa Rankovic, Chief, Staff Counselling Unit, UNMISS  
Mr. Joel Beasca, Audit Focal Point, UNMISS  
Ms. Cynthia Avena-Castillo, Professional Practices Section, IAD, OIOS



## Management Response

## Audit of Staff Welfare and Counselling Activities in the United Nations Mission in the Republic of South Sudan

Rec. No.	Recommendation	Critical <sup>5</sup> / Important <sup>6</sup>	Accepted? (Yes/No)	Title of Responsible Individual	Implementation Date	Client Comments
1	UNMISS should develop and implement a Mission-specific welfare and recreation strategy and periodically conduct surveys and other types of assessments to ensure that welfare activities and facilities are adequate and appropriate and reflect the needs of Mission personnel.	Important	Yes	Staff Welfare Executive Committee / Welfare Unit	30 June 2020	The UNMISS Welfare SOP/Strategy is currently under review. It requires endorsement by the Staff Welfare Executive Committee.
2	UNMISS should take action to resume the Staff Welfare Committee functions to ensure that: (a) it provides oversight and guidance over welfare activities across the Mission; (b) annual workplans for welfare activities are developed providing details of activities to be conducted in all Mission locations, including budgeted expenditure and expected outcomes; and (c) quarterly reports are submitted to the Special Representative of the Secretary-General on the welfare facilities available and activities undertaken, as well as the quality of staff living conditions.	Important	Yes	OCOS/ODMS with support from the Welfare Unit	30 June 2020	The annual workplans and quarterly reports will be endorsed by the Staff Welfare Executive Committee prior to submission to the SRSG.
3	UNMISS should implement adequate supervision to ensure that field welfare committees: (a) deposit self-generated cash into the bank in a timely manner and maintain not more than \$5,000 in the respective locations; (b) institute a receipting system to properly account for	Important	Yes	FAOs with oversight from the Welfare Unit	30 June 2020	The Staff Welfare Unit will be assisted by the Finance Unit in conducting random (unannounced) physical cash counts at field office locations to validate the financial statements.

<sup>5</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>6</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 Staff Welfare and Counselling Activities in the United Nations Mission in the Republic of South Sudan

	all expenditure and revenue generated; and (c) ensure that monthly bank reconciliation statements are prepared for all bank accounts for welfare activities.					Also, the Mission will ensure that the following internal controls are in place:  (a) Established thresholds of cash value from self-generated funds will be followed;  (b) An adequate tracking system will be implemented for generating cash entries evidenced through a receipt or the invoice with a serial number and reconciliation from inventory differences;  (c) Monthly bank reconciliation for all welfare bank accounts will be done.
4	UNMISS should establish written contracts with all welfare service providers and comply with the United Nations Administrative Instruction No. ST/AI/2013/4 on Consultants and Individual Contractors regarding the duration of contracts and payment for services at approved rates.	Important	Yes	FAOs with oversight from the Welfare Unit	30 June 2020	UNMISS will ensure the establishment of contracts with service providers and full compliance with the United Nations Administrative Instruction on Consultants and Individual Contractors through adequate procurement processes for goods, works or services as stated in the audit observation.
5	UNMISS should expedite the reconciliation of credit notes related to the food supplied by the welfare cafeterias to aviation crew and protection of civilian site detainees to enable timely settlement of outstanding invoices for food supplied.	Important	Yes	FAOs with oversight from SAO-Ops, Rations Unit and Welfare Unit	30 June 2020	This should be resolved with the establishment of a catering and bar services contract for MHQ and field office locations expected to be in place in 2020.

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6	UNMISS should conduct regular hygiene inspections at staff cafeterias in all Mission locations, strengthen supervision of such inspections, and undertake regular performance review meetings with all catering service contractors.	Important	Yes	FAOs with oversight from the Welfare Unit	30 June 2020	UNMISS will continue carrying out frequent and integrated hygiene inspections henceforth on monthly basis at all catering facilities at Mission Headquarters and all field office locations. Also, the Mission will ensure that the performance of catering service contractors is monitored regularly, and both performance review meetings and actions taken are documented adequately.
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