



# **INTERNAL AUDIT DIVISION**

## **REPORT 2019/152**

---

**Audit of the monitoring and evaluation  
mechanism in the United Nations Mine  
Action Service**

**The Service needed to significantly  
strengthen its monitoring and evaluation  
activities**

**31 December 2019**

**Assignment No. AP2019/600/01**

# **Audit of the monitoring and evaluation mechanism in the United Nations Mine Action Service**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of the monitoring and evaluation (M&E) mechanism in the United Nations Mine Action Service (UNMAS). The objective of the audit was to assess the adequacy and effectiveness of the M&E mechanism of UNMAS. The audit covered the period from 1 January 2017 to 31 December 2018 and included a review of: (a) the M&E framework; and (b) management and implementation of M&E activities. UNMAS engaged an implementing partner, Agency A, to implement its 18 mine action programmes under an umbrella memorandum of understanding (MOU) between the United Nations Secretariat and the Agency.

UNMAS had established elements of an M&E programme in its multi-year strategic plan and annual work and cost plans with logical frameworks that described the goals, outputs, outcomes and performance indicators. However, as the Service did not have a formal M&E framework and policy describing the range of activities, tools and methodology, and clearly defined roles and responsibilities for conducting M&E activities, UNMAS was not able to determine whether the mine action programmes were being implemented in the most cost-effective manner. Project performance and financial monitoring were ineffective, and some performance indicators were not adequately formulated or had no target or baseline. Project level logical frameworks did not detail how they aligned with the UNMAS strategic plan, and performance indicators were not tracked in a systematic and consolidated manner, making it difficult for UNMAS to assess the progress of its programmes and their contribution to its strategic plan. UNMAS also needed to strengthen its control environment by eliminating functional conflicts of interest and adhering to the requirements of the financial disclosure programme.

OIOS made 14 recommendations. To address the issues identified in the audit, UNMAS needed to:

- Formalize its M&E framework;
- Establish an independent and centralized M&E capacity;
- Centrally administer travel funds related to M&E activities;
- Ensure that performance indicators included in strategic and project documents are consistent across programme activities, aligned with the strategic plan and formulated to measure progress of programme achievements;
- Conduct periodic evaluation of its strategy and approach for implementing mine action programmes through Agency A to determine the continued cost-effectiveness of the approach;
- Review and reconcile surplus funds on hand reported by Agency A in interim final financial reports to determine the accuracy and completeness of amounts eventually refunded to the United Nations Secretariat;
- Strengthen financial monitoring by: ensuring that Agency A provides sufficient financial information; and performing independent and complete physical verification and reconciliation of project assets, asset disposals and receipt of related proceeds;
- Approach the Controller to review the timeframe within which Agency A submits final financial reports on completed projects and align the schedule of payments in the standard financial agreement with payment terms stipulated in the MOU with the Agency;
- Strengthen project performance monitoring by measuring performance indicators during periodic reviews and ensuring that the capacity of the review teams include multidisciplinary expertise;
- Strengthen its control environment by mitigating functional conflict of interest relationships for staff with M&E functions;

- Independently review and approve mine action project budgets to ensure more effective use of resources;
- Streamline document management practices to enable more efficient and effective use of information; and
- Systematically analyze completed projects and lessons learned to improve programme management.

The Department of Peace Operations accepted the recommendations but UNMAS has yet to initiate action to implement them.

# CONTENTS

	<i>Page</i>
I. BACKGROUND	1
II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY	3
III. AUDIT RESULTS	3-13
A. Monitoring and evaluation framework	3-6
B. Management and implementation of monitoring and evaluation activities	6-13
IV. ACKNOWLEDGEMENT	13
ANNEX I      Status of audit recommendations	
ANNEX II     Observations on project performance indicators	
APPENDIX I   Management response	

# Audit of the monitoring and evaluation mechanism in the United Nations Mine Action Service

## I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the monitoring and evaluation (M&E) mechanism in the United Nations Mine Action Service (UNMAS).

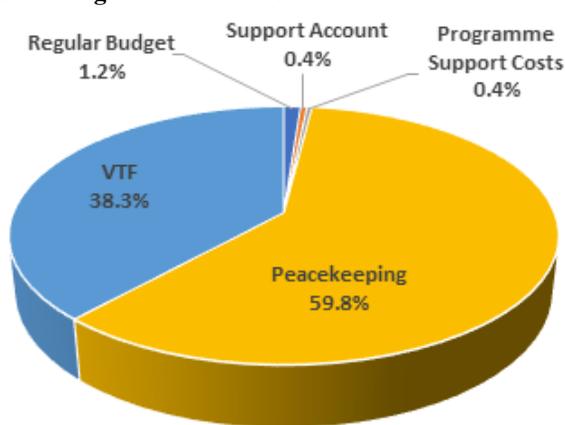
2. Established in October 1997, UNMAS is a specialized service within the Office of the Rule of Law and Security Institutions (OROLSI) of the Department of Peace Operations (DPO). UNMAS operates under legislative mandates of both the General Assembly and the Security Council. In resolution 53/26 adopted on 17 November 1998, the General Assembly welcomed the creation of UNMAS and recognized its designation as the focal point for mine action within the United Nations system. UNMAS mobilizes resources and coordinates mine action interventions in its areas of operation, develops policies and standards for the mine action community as well as common positions on mine action for United Nations system entities.

3. UNMAS is also mandated to coordinate the mine action work of the United Nations system as Chair of the Inter-Agency Coordination Group on Mine Action (IACG-MA) and its subsidiary groups, a responsibility established by the General Assembly in resolution 72/75 and confirmed by the Security Council in resolution 2365 (2017).

4. The main activities of mine action include: (i) land release, clearance and survey; (ii) risk education; (iii) capacity development and partnerships in mine action; (iv) victim assistance; and (v) stockpile management. According to its 2018 Annual Report, UNMAS cleared during the year, 144 square kilometres of land of mines, constructed 25 weapons and ammunition storage facilities, provided risk education training to over 2 million individuals who were impacted by explosive hazards, and assisted over 19,000 mine victims.

5. UNMAS has several funding sources, as shown in figure 1, with most of the funding being from the assessed peacekeeping budget of the United Nations and extrabudgetary resources channeled through the United Nations Voluntary Trust Fund for Assistance in Mine Action (VTF).

**Figure 1**  
UNMAS funding sources in 2018



Source: Umoja

6. Table 1 shows the total funding for each of the mine action programmes administered by UNMAS in 2017 and 2018.

**Table 1**  
**UNMAS total programme funding in 2017 and 2018 (in millions of United States dollars)**

<b>Programme</b>	<b>Inception year</b>	<b>Total funds</b>
1 Abyei (UNISFA)	2011	15.70
2 Afghanistan	1999	30.80
3 Central African Republic (MINUSCA)	2014	12.50
4 Colombia	2010	0.36
5 Cyprus (UNFICYP)	2007	0.85
6 Darfur (UNAMID)	2005	8.25
7 Democratic Republic of Congo (MONUSCO)	2002	3.70
8 Iraq (UNAMI)	2015	26.04
9 Lebanon (UNIFIL)	2000	1.40
10 Libya (UNSMIL)	2011	2.01
11 Mali (MINUSMA)	2013	49.00
12 Nigeria	2018	0.50
13 Palestine (Gaza)	2009	0.75
14 Somalia (UNSOS and UNSOM)	2009	41.60
15 South Sudan (UNMISS)	2003	38.90
16 Sudan (Transition)	2002	4.50
17 Syria	2012	11.70
18 Western Sahara (MINURSO)	2008	3.90
<b>Total</b>		<b>\$252.46</b>

*Source: Programme budgets provided by UNMAS*

*Abbreviations: MINUSCA - the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic; MINUSMA - the United Nations Multidimensional Integrated Stabilization Mission in Mali; MINURSO - the United Nations Mission for the Referendum in Western Sahara; MONUSCO - the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo; UNAMI - the United Nations Assistance Mission for Iraq; UNAMID - the African Union–United Nations Hybrid Operation in Darfur; UNFICYP - the United Nations Peacekeeping Force in Cyprus; UNIFIL - the United Nations Interim Force in Lebanon; UNISFA - the United Nations Interim Security Force for Abyei; UNMISS - the United Nations Mission in South Sudan; UNSMIL - the United Nations Support Mission in Libya; UNSOS – the United Nations Support Office in Somalia; and UNSOM - the United Nations Assistance Mission in Somalia.*

7. UNMAS engaged Agency A to implement the above programmes under the umbrella memorandum of understanding (MOU) between the United Nations Secretariat and the agency dated 3 August 2014. The programmes are delivered through one or more projects, details of which are specified in individual financial agreements. Services provided by Agency A include recruiting project personnel, information management, acquiring equipment and other assets and hiring third party contractors specializing in mine clearance and mine risk education. The Agency’s contracted personnel are responsible for preparing budgets and financial and substantive reports on project implementation for submission to UNMAS Headquarters and to conduct quality assurance of project implementation.

8. The Budget, Financial Management and Reporting Section (BFMRS) of UNMAS is responsible for financial monitoring of these projects and programmes, which includes reviewing and approving quarterly project expenditures, requests for disposal of project assets and monitoring project cashflows. The Programme Planning and Management Section (PPMS) is responsible for conducting weekly, monthly and quarterly monitoring of the technical aspects of projects and programmes and conducting annual programme performance reviews. This includes establishing and reviewing indicators to track progress in achieving set targets, assessing and tracking programmes’ alignment with UNMAS overall objectives and work plans, and incorporating lessons learned into the development of new projects and programmes.

9. As of January 2019, UNMAS had 39 approved posts including 5 in BFMRS and 11 in PPMS responsible for financial monitoring and project and programme reviews, respectively. There was also one temporary P-3 M&E officer post within UNMAS Strategic Planning and Operation Support Unit. UNMAS is headed by a Director at the D-2 level, who is accountable to the Assistant Secretary-General for ROLSI.

10. Comments provided by DPO are incorporated in italics.

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

11. The objective of the audit was to assess the adequacy and effectiveness of the M&E mechanism of UNMAS.

12. This audit was included in the 2019 risk-based work plan of OIOS due to the significance of M&E for ensuring greater accountability and transparency in managing UNMAS programme delivery, and the importance of strengthened M&E as part of larger management reform with the view to enhance the impact and effectiveness of the Organization.

13. OIOS conducted this audit from March to June 2019. The audit covered the period from 1 January 2017 to 31 December 2018. Based on an activity-level risk assessment, the audit covered higher and medium risk areas, which included: (i) the M&E framework; and (ii) management and implementation of M&E activities.

14. The audit methodology comprised: (a) interviews with key personnel in UNMAS; (b) review of relevant documentation; (c) analytical review of data; (d) detailed testing of documentation pertaining to periodic reviews of a sample of five judgmentally selected programmes (Iraq, Lebanon, Libya, Mali, and Syria); (e) analysis and sample testing of selected indicators of performance; and (f) interviews and survey of major UNMAS donors regarding their needs, expectations from and perception of the M&E function and processes. OIOS surveyed 11 major donors and received eight responses (73 per cent). Results of the survey were used to corroborate OIOS' observations and conclusions as appropriate.

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

## **III. AUDIT RESULTS**

### **A. Monitoring and evaluation framework**

#### Need for a clearly defined M&E framework

16. UNMAS formulated logical frameworks within its multi-year strategic plan for 2013-2018 and annual work plans and cost plans for 2017 and 2018 to measure its performance. In addition, financial agreements between UNMAS and Agency A had logical frameworks at the project level, which described the goals, the expected outputs and outcomes and established performance indicators for individual projects. However, these were not incorporated in a clearly defined M&E framework, and there was no documented M&E policy describing the range of M&E activities and periodic evaluation plans, M&E tools and methodology, and clearly defined roles and responsibilities for conducting related activities. As a result, UNMAS had not comprehensively evaluated its mine action programmes to measure their overall performance and impact in achieving its strategic objectives. While donors requested ad-hoc evaluations to be included in budgets of relevant project financial agreements, UNMAS did not have an evaluation schedule and had not planned periodic evaluations for any of its programmes. As discussed in part B of this

report, UNMAS had also not assessed whether its strategy to implement mine action programmes and projects through Agency A continued to be the most effective approach both programmatically and financially. Furthermore, there was no evaluation of the overall implementation of the multi-year strategic plan to analyze the effectiveness, efficiency and economy of the implementation approaches used across UNMAS activities. Approximately, 38 per cent of UNMAS donors surveyed by OIOS informed that they did not agree that UNMAS clearly demonstrated how the results of its M&E activities ensured accountability of UNMAS in delivering its mandate.

16. At the project level, BFMRS received and reviewed project financial information on a quarterly basis. PPMS and Agency A were responsible for conducting joint project/programme reviews weekly, monthly, quarterly and annually to monitor progress toward project objectives. However, PPMS did not always conduct the required quarterly and annual reviews. For example, only 23 out of the 40 quarterly programme reviews required for projects in OIOS sample had been conducted; and only one out of the five sampled programmes had annual strategic reviews conducted in 2017 and 2018. There was also no evidence that PPMS had performed regular site visits to four projects to assess quality assurance and control as prescribed in the relevant financial agreements. This was due to the absence of a work plan to ensure quarterly and annual programme reviews were adequately scheduled.

17. PPMS also did not prepare formal reports on its independent reviews and conduct in-depth analytical evaluations of UNMAS programmes and projects. Results of annual programme reviews were documented in meeting minutes; however, key findings and recommendations from these reviews were not tracked and monitored for implementation and corrective action. This was because UNMAS did not have a tool to centrally monitor and follow up on the results of M&E activities. As a result, there was no comprehensive utilization of the outcomes of M&E activities to enhance evidence-based decision making. This observation was similarly reflected in the OIOS survey, in which 50 per cent of respondents indicated that they did not know whether UNMAS used lessons learned from M&E to improve its programme and/or project delivery.

**(1) UNMAS should formalize its monitoring and evaluation (M&E) framework, including defining its M&E policy and guidance, roles and responsibilities for conducting M&E activities, periodic evaluation plans, and mechanisms for reporting and following up on the results of M&E activities.**

*DPO accepted recommendation 1 and stated that in 2019, UNMAS strengthened its M&E framework for the Mine Action Strategy 2019-2023 and developed other documents with relevant performance indicators. By end of June 2020, UNMAS will develop additional elements of the M&E framework, including guidance on the level of scrutiny to be applied to specific aspects of the UNMAS work plan, roles and responsibilities for conducting M&E at Headquarters and in the field, and mechanisms for reporting and following up on the M&E findings. Recommendation 1 remains open pending receipt of the formal M&E framework.*

#### UNMAS needs an independent and centralized in-house M&E capacity

19. UNMAS did not have an independent and centralized in-house M&E capacity. Programme and project monitoring functions were carried out primarily by PPMS, which was also responsible for managing the design, planning, execution and support of mine action programmes, initiatives and contingency plans. The M&E mechanism established by the IACG-MA for monitoring and evaluating the United Nations Strategy on Mine Action, included a M&E coordination specialist as a shared resource to support PPMS but there was no evidence that this shared resource was utilized to evaluate UNMAS projects or programmes.

20. UNMAS weekly, monthly, quarterly and annual project/programme reviews were based on reports prepared by Agency A's staff in field locations. UNMAS did not have any mechanism to independently verify and validate the accuracy and integrity of information received. As a result, there was no assurance that the status of projects was accurately reported. Additionally, six staff from Agency A were co-located with PPMS staff and were conducting the project/programme reviews as part of the UNMAS team. There was a risk that these factors could limit PPMS' objectivity in effectively monitoring programmes, projects and activities implemented by Agency A.

21. Furthermore, UNMAS had no dedicated and centrally administered travel budget to monitor and evaluate UNMAS programmes. Travel funds related to programme/project monitoring and ad-hoc evaluations, as requested by donors, were administered by Agency A as part of the financial agreements. For example, in the Iraq (UNAMI) programme financial agreement number 11983, there was a travel budget of \$218,064 for "oversight and monitoring of operations." The lack of direct access to and visibility of all travel funds allocated for M&E functions could affect UNMAS' ability to carry out its oversight functions as it depended on Agency A to approve and disburse travel funds to undertake M&E activities for mine action programmes implemented by the Agency.

22. According to the UNMAS/Agency A Joint Guideline on Portfolio and Programme Reviews, the PPMS Chief is required to attend all annual programme reviews to assess the progress of programme implementation as part of M&E oversight activities. OIOS analysis of travel records showed that, contrary to requirements and the practice of other managers, no entries were recorded in Umoja related to programme oversight travel undertaken by the PPMS Chief. As a result, the United Nations may not have accurate information relating to the cost and itinerary of the travel performed. There was also a risk that necessary medical and security clearances may not have been obtained.

**(2) UNMAS should establish an independent and centralized monitoring and evaluation capacity to support performance management of the mine action programme and improve programme planning and delivery.**

*DPO accepted recommendation 2 and stated that the functions and requirements of UNMAS' independent M&E capacity will fit with the M&E framework. Recommendation 2 remains open pending receipt of evidence of implementation of an independent and centralized M&E capacity.*

**(3) UNMAS should centrally administer travel funds related to all monitoring and evaluation (M&E) activities as part of its overall M&E capacity to ensure independent programme oversight.**

*DPO accepted recommendation 3 and stated that travel funds related to M&E will be included in UNMAS travel and cost plans. Recommendation 3 remains open pending receipt of formal procedures to centrally administer travel funds for M&E activities.*

#### Performance indicators were not consistently formulated

23. OIOS reviewed a random sample of 37 indicators across the UNMAS multi-year strategic plan, 2018 cost plan, and final detailed statements of requirements for five UNMAS programmes in its sample.

24. While generally the sampled indicators were clear and easy to understand as suggested by best practice, OIOS noted that the indicators were not consistently formulated as described below and further illustrated in Annex II:

- a. Some indicators did not: (i) meet the SMART criteria (specific, measurable, attainable, relevant and timely); (ii) have baselines and targets to measure eventual outcomes; and (iii) clearly show how achieving the objective would contribute to the goals set in the UNMAS strategic plan.
- b. The link between some indicators and the expected outcomes were unclear.
- c. Similar outputs had different performance indicators.
- d. There was a general lack of indicators that measured economy and efficiency of UNMAS operations at Headquarters and in the field.
- e. Gender considerations were not consistently assessed across UNMAS operations.
- f. There were no qualitative indicators.

23. Additionally, the performance indicators were not tracked in a systematic and consolidated manner.

24. This occurred because logical framework formats were driven by specific donor requirements making it difficult to track overall programme performance and its alignment with the UNMAS strategic plan. According to UNMAS, a standardized template for project logical frameworks was being developed to capture all key performance indicators in a consistent manner to streamline data collection and reporting processes.

**(4) UNMAS should review and revise performance indicators included in strategic and project documents to ensure that they are: (a) consistent across all programme activities; (b) aligned with the UNMAS strategic plan; and (c) adequately formulated to measure progress of UNMAS programmes in achieving their respective targets.**

*DPO accepted recommendation 4 and stated that UNMAS had included SMART performance indicators in the 2020 Headquarters work plan and country programme strategies. Once established, the UNMAS independent M&E capacity will be able to establish necessary baselines, oversee the implementation of the necessary metrics and provide quality assurance and oversight. Recommendation 4 remains open pending receipt of UNMAS' updated performance indicators that are consistent across its programme activities and aligned with the strategic plan.*

## **B. Management and implementation of M&E**

### Need to periodically evaluate implementation of UNMAS strategy and programme performance

26. UNMAS had not recently assessed whether the mine action programmes were being implemented in the most cost-effective manner. Since its establishment in 1997, UNMAS has been utilizing Agency A to implement its programmes. OIOS estimated that currently, more than 95 per cent of the UNMAS mine action programme budget is implemented by Agency A. According to UNMAS, this was due to the comparative advantage of Agency A for delivering flexible and relatively speedy project management services. However, since 2008, UNMAS had not conducted any evaluation to determine if this arrangement continued to achieve the best value for money and to analyze the feasibility and benefits of diversifying the implementing partner arrangements.

27. Under the umbrella MOU, UNMAS paid 8 per cent management fee to Agency A irrespective of the nature of services. UNMAS calculated that the total management fees paid to Agency A in 2017 and 2018 amounted to approximately \$37.85 million. This included fees for procuring equipment costing \$19.5 million and establishing third-party agreements totaling \$208.3 million for the five programmes reviewed during the audit. UNMAS needs to analyze and review other, potentially more cost-effective options to

obtain these services, including the use of the Procurement Division for purchasing assets and direct administration of third-party agreements. Also, even though the MOU stipulated an 8 per cent fee, OIOS' analysis showed that in practice, the total management fee was at a compounded rate of 8.15 per cent.

28. Supplementary guidance to the MOU between Agency A and the United Nations Secretariat requires project managers to consult with the Procurement Division to support the development of reasonable budget estimates for project procurement activities. However, UNMAS did not provide any evidence that such consultations occurred. This observation was similarly made in a prior OIOS audit (Report 2015/122). Therefore, there was no assurance that UNMAS received a competitive budget estimate for Agency A's procurement services.

29. One of the envisaged benefits for engaging Agency A is their capacity to provide experts with substantive knowledge on peacekeeping and humanitarian demining. However, OIOS observed that travel costs relating to training and career development courses for Agency A experts were absorbed within the costs of projects. For example, Agency A enrolled its translator in Iraq on an "intensive interpreting practice course" in Edinburgh from 4 to 8 December 2017. In another case, seven staff assigned to the Libya programme in 2017 travelled to London, United Kingdom for PRINCE II (project management) training. In addition to the travel cost, the cost of this training was approximately \$3,000 per person or \$21,000 in total. Moreover, UNMAS was funding career development opportunities for Agency A's staff as reflected in the UNMAS Lebanon (United Nations Interim Force in Lebanon) programme budget proposal for the 2018/19 fiscal year in financial agreement number 21007.

**(5) UNMAS should develop a plan to conduct periodic evaluation of its overall strategy and approach for implementing mine action programmes through Agency A to determine its continued cost-effectiveness.**

*DPO accepted recommendation 5 and stated that UNMAS will seek Secretariat expert advice and support to determine and ensure continued cost-effectiveness. Recommendation 5 remains open pending receipt of the plan for periodic evaluation of UNMAS strategy and approach to implement its mine action programmes.*

#### Financial, programme and project monitoring were not effective

30. As described in greater detail below, BFMRS did not have sufficient information to conduct effective financial monitoring of projects, while PPMS did not always measure performance indicators during programme reviews.

##### a. Financial monitoring

31. Agency A developed budgets and was required to provide interim and final financial reports for each project as stipulated in the financial agreements on a timely basis, but UNMAS did not ensure that the budgets and reports were sufficiently detailed to enable robust financial monitoring. Also, BFMRS did not have access to supporting documentation on reported expenditures to validate the data and it was not clear how BFMRS followed up and resolved issues related to financial reporting as detailed below.

- i. **Financial reporting:** According to the umbrella MOU, Agency A was required to submit final financial reports (FFR) by "31 July of the year following financial closure of the project". This timeline does not facilitate timely accounting for financial resources entrusted to Agency A and may impact preparation of accurate financial statements of the United Nations Secretariat, as it allows up to 18 months to submit the FFR. Also, such practice is not in alignment with

pronouncements issued by the International Public Sector Accounting Standards Board, which strongly encourage a timeframe of 3-6 months for financial statements preparation.

- ii. **Surplus funds:** For 22 projects completed during the audit period, there was a difference of approximately \$1.7 million in surplus funds reported in the interim final financial reports (IFFRs) submitted to UNMAS within one month of project completion and FFRs, which UNMAS was unable to explain. As the IFFR already included unliquidated obligations, the reasons for this difference were unclear. Additionally, there was no evidence that Agency A remitted interest earned on the surplus funds on hand from the date of FFR submission to the date of refund to the United Nations Secretariat.
- iii. **Equipment/assets:** The list of proposed equipment/assets in budgets did not have detailed information to enable a review of the reasonableness of the projected costs, and there was no evidence that, where applicable, consideration had been given to transferring or moving assets on hand from completed projects/programmes to new activities. Equipment lines in the financial reports did not identify the type and quantity of equipment that were procured for the period, instead, only total costs were reported.

In 2017 and 2018, Agency A was required to submit 61 project asset reports based on the deadlines stipulated in the 41 financial agreements sampled by OIOS. According to UNMAS, only two consolidated project asset reports were submitted. There was no evidence that BFMRS regularly followed up on the non-submission, tracked or reviewed the asset reports for accuracy and reconciled them with the financial agreements.

Disposal of project assets was not tracked and monitored effectively. OIOS could not confirm the total number of asset disposal reports that were submitted during the audit period but reviewed the available 24 disposal reports, which showed assets with a total net book value of \$29.7 million that were declared to be surplus, unserviceable or obsolete. Ten of these reports were initialed as reviewed by BFMRS<sup>1</sup>, and the Chief of PPMS and Director approved 13 of them. But there was no evidence that BFMRS monitored actual sale proceeds of disposed assets with the net book value of \$1.9 million through reimbursement to the United Nations Secretariat.

During the audit, UNMAS analyzed the project asset list as of 31 December 2018 and found a discrepancy of \$108.4 million between the Agency A asset list and UNMAS records. This was due to a difference in the actual value of assets held and the total value of assets budgeted per project. For example, Mali (MINUSMA) financial agreement number 21015 stipulated an equipment budget of \$1.6 million, whereas Agency A asset list showed total assets valued at \$54 million. The lack of requirement for the provision of detailed information from Agency A on project assets, including purchase date and price, movement/transfer of assets between projects/programmes, and disposal/acquisition of assets during the financial period with supporting narrative justification/explanation, impacted the effectiveness of financial monitoring.

- iv. **Travel:** Travel budgets were not supported by travel plans. International travel budgeted at: (a) \$495,095 under project VTF 20422 for the Iraq programme, was broadly described as “international missions and HQ coordination visits”; and (b) \$163,443 under project VTF 21405 for the Humanitarian Mine Action in Syria, was budgeted as international travel with no

---

<sup>1</sup> This report includes assets requested for sale, donation or disposal.

additional details. Similarly, aggregate amounts were reported for the cost of travel in the financial reports.

32. UNMAS made project instalment payments based on a timeline or a cash flow schedule agreed with Agency A instead of project milestones/achievements. As a result, instalments did not reflect the projects' current status and actual outputs. OIOS also did not note any instance when payments were withheld by UNMAS based on Agency A's progress in delivering project objectives. Moreover, although the umbrella MOU provided for instalment payments to be based on operational needs including project milestones and progress, the schedule of payments portion of the standard financial agreement template required only the deadline dates to be indicated as the basis for the subsequent instalments. In the opinion of OIOS, such practice was contrary to the United Nations Financial Rules 105.5 and 105.6, which require that certifying and approving officers obtain detailed records of all commitments, disbursements and expenses, along with detailed supporting documentation. In addition, the absence of a well-defined MOU payment schedule could lead to disputes, financial loss to the Organization, and sub-optimal project delivery.

b. Project performance monitoring

33. UNMAS monitored the performance of its programmes based on presentations received from Agency A-contracted staff. OIOS' review of these presentations and available meeting minutes indicated that during each review exercise, UNMAS' discussions were not sufficiently robust in questioning non-achievement of individual project milestones and overall programme objectives. Reviews generally covered the overall security and political components/concerns relating to the programmes but project deliverables and/or delays impacting the achievement of objectives were generally absent. UNMAS did not systematically compare performance indicators against baselines and established targets at every quarterly review for all programmes. There was no evidence that 11 of the 23 quarterly programme reviews that UNMAS conducted included an analysis of performance indicators or data collected to monitor the achievement of the overall programme objectives.

34. For 12 of the reviews, OIOS was unable to verify whether UNMAS key personnel were attending programme review meetings due to missing or incomplete meeting minutes. Prior meeting minutes were also not reviewed to ensure minutes accurately reflected past discussions, and action points previously discussed were not followed up. In addition, UNMAS teams conducting annual programme reviews in the field lacked financial expertise to effectively assess the financial aspects of project implementation as BFMRS was not represented in the teams.

**(6) UNMAS should review and reconcile surplus funds reported by Agency A in interim final financial reports for all completed projects to determine the accuracy and completeness of amounts eventually refunded to the United Nations.**

*DPO accepted recommendation 6 and stated that UNMAS will ensure that Agency A issues refunds based on certified FFRs. UNMAS will also continue to examine interim reports and seek qualitative and quantitative explanations for significant discrepancies between IFFRs and FFRs as a routine part of its strengthened programme review process. Recommendation 6 remains open pending receipt of evidence of review and reconciliation of surplus funds received from Agency A with IFFRs.*

**(7) UNMAS should strengthen financial monitoring by: (a) ensuring that Agency A provides staff at Headquarters with sufficient financial and other information to properly monitor budgets and surplus funds; and (b) improving asset management through independent and complete physical verification and reconciliation of project assets,**

**review and approval of movement of assets between projects/programmes, and approval of asset disposals and proper accounting for the related sale proceeds.**

*DPO accepted recommendation 7 and stated that UNMAS will strengthen its financial monitoring of Agency A and ultimately conform to the requirements of the new MOU. Recommendation 7 remains open pending receipt of evidence of the measures established to strengthen financial monitoring of Agency A.*

- (8) UNMAS should approach the Controller to: (a) review the timeframe for submitting final financial reports on completed projects relating to the umbrella memorandum of understanding with Agency A; and (b) align the template for the schedule of payments in the standard financial agreement with the payment terms stipulated in the memorandum.**

*DPO accepted recommendation 8 and stated that UNMAS will continue to engage with the Controller on these issues. Recommendation 8 remains open pending receipt of the outcome of consultations with the Controller on these matters.*

- (9) UNMAS should ensure that its financial agreements with Agency A require instalment payments to be based on project/programme milestones/achievements.**

*DPO accepted recommendation 9 and stated that UNMAS will continue to engage with the Department of Management Strategy, Policy and Compliance (DMSPC) and the Controller to ensure that instalment payments are based on agreed project deliverables, when reviewing the new Secretariat-Agency A MoU. In the interim, UNMAS will work with Agency A to develop an appropriate combination of time and progress-driven benchmarks for instalment payments. Recommendation 9 remains open pending receipt of evidence that instalment payments to Agency A are based on project/programme milestones/achievements.*

- (10) UNMAS should strengthen project performance monitoring by: (a) consistently measuring performance indicators during its periodic reviews; and (b) ensuring that capacity of review teams include multidisciplinary expertise.**

*DPO accepted recommendation 10 and stated that while building a strengthened independent M&E capacity and securing adequate resources, UNMAS will consistently monitor relevant performance indicators during periodic reviews of its country programmes. UNMAS will also ensure that review teams are multidisciplinary. Recommendation 10 remains open pending receipt of evidence of implementation of measures to strengthen project performance monitoring.*

#### UNMAS needed to strengthen aspects of its control environment

35. The organizational structure of the M&E function in UNMAS also included human resources contracted by Agency A without clarifying the respective roles and responsibilities of UNMAS and Agency A staff. This had the potential to adversely impact the objectivity of UNMAS M&E activities as described below, due to conflicting relationships. Other human, financial and risk management issues also impacted the control environment.

- a. Human resources management

36. There was lack of clarity of the distribution of roles and responsibilities between UNMAS PPMS staff and Agency A-contracted programme officers. There was common understanding that both were

considered UNMAS personnel, resulting in Agency A staff being allocated roles inconsistent with their contractual status. OIOS observed that it was common practice for Agency A-contracted programme officers to draft UNMAS project proposals. However, per the umbrella MOU, Secretariat project managers were required to develop project proposals including budgets and detailed cost breakdowns with the assistance of Agency A, if necessary. In some instances, programme officers reviewing these proposals were Agency A-contracted staff, co-located in UNMAS Headquarters. Consequently, it was possible for Agency A to both draft and review its own project proposals, which may result in a functional conflict of interest because of its role as implementing partner.

37. OIOS analysis of former and current PPMS staff showed that one of the three team leads reporting to the Chief of PPMS was contracted by Agency A and was responsible to supervise two United Nations Secretariat and one Agency A staff. Nine out of 17 UNMAS staff were contracted by Agency A as consultants, and 5 out of 8 UNMAS staff were formerly employed by Agency A. According to the administrative instruction on consultants and individual contractors (ST/AI/2013/4), consultants may not be engaged where they would have supervisory responsibilities or perform the functions of regular staff members.

#### b. Participation in the financial disclosure programme

38. According to the Secretary-General's bulletin on financial disclosure and declaration of interest statements (ST/SGB/2006/6), the head of department should nominate staff to participate in the United Nations financial disclosure programme. OIOS observed that two key UNMAS staff were not participating in the programme. OIOS was informed that they had been previously nominated by UNMAS management to participate in the programme but had received dispensation from the Executive Office of the erstwhile Departments of Peacekeeping Operations and Field Support. OIOS is of the view that as one staff was overseeing the relationship with Agency A under which several high value procurement activities were being undertaken, and the second was responsible for approving disbursements to Agency A, they should be participating in the programme.

#### c. Budget management

39. OIOS reviewed project budgets and expenditures and noted variances between budget categories of up to almost 400 per cent from the original budgeted amount. While the total project budgets were not exceeded in the reviewed sample, large reprogramming of funds within budget categories call into question the adequacy of UNMAS' budget planning process. Some of the funds reprogrammed were directed to training staff of Agency A that had not been initially envisaged. In addition to the examples given in paragraph 29, in the 2017 second quarterly review of the Lebanon programme, approximately \$120,000 was reported as underspent, which Agency A suggested should be reallocated to project management training. As described in paragraph 34 of this report, this issue could have been mitigated had staff from BFMRS participated in the quarterly and annual programme reviews.

#### d. Risk management

40. Individual risk logs were developed as part of the financial agreement for all 41 projects reviewed. UNMAS also developed an organization risk register to log internal and external risks that could impede implementation of projects, which was still in draft at the time of the audit. However, there was no evidence that risks identified during the risk assessment were considered in the risk logs of individual projects. Also, individual risk events reflected in the financial agreements' risk log were not consolidated and summarized into the draft risk register. For example, the Syria programme, financial agreement number 20175, listed that the risk of political deterioration within the government was high and rated its probability and impact as "7" on a scale of 1 to 10, with 10 being the highest risk. However, this political risk was not included in

the UNMAS risk register. The omission of such a high-level risk may leave UNMAS unprepared to mitigate potential impacts on its mine operations.

**(11) UNMAS should strengthen its control environment by: (a) reviewing the organizational structure to mitigate functional conflict of interest relationships for staff with monitoring and evaluation functions; (b) requiring staff tasked with significant financial oversight responsibilities to participate in the financial disclosure programme; and (c) periodically conducting risk assessment of UNMAS programmes.**

*DPO accepted recommendation 11 and stated that UNMAS will undertake a functional review of its staffing and organizational structure and ensure the planned independent M&E capacity eliminates the possibility of conflicts of interest. It will also ensure that staff obligation to file annual financial disclosure or declaration of interest statements conforms to the Secretariat's administrative and ethics frameworks. Additionally, UNMAS will review its current risk management matrix on a regular basis to guide and take into account the findings of periodic risk assessments of its country programmes. Recommendation 11 remains open pending receipt of evidence of implementation of measures to strengthen the control environment.*

**(12) UNMAS should implement a mechanism for an independent review and approval of mine action project budgets to ensure more effective use of resources.**

*DPO accepted recommendation 12 and stated that a review committee tasked with selective and periodic review of financial agreements already exists. UNMAS will continue to engage with DMSPC and the Department of Operational Support to look into the committee's current terms of reference during its review of the new Secretariat-Agency A MOU. Recommendation 12 remains open pending receipt of evidence that a mechanism for the independent review and approval of mine action project budgets is operational.*

#### Knowledge management needs strengthening

41. A systematic approach to capture, structure, manage and disseminate knowledge enables organizations to apply best practices, leverage on institutional knowledge and bring about overall efficiency in their operations.

42. UNMAS did not have a single data repository. Historical documents, such as progress and final substantive reports and asset reports were not readily available. For example, the Strategic Planning and Operation Support Unit, which had the primary role of supporting strategic planning and translating UNMAS strategy into effective operational processes, did not have access to the required data to centrally monitor and review activities across all mine action programmes. Agency A and UNMAS relied on GoogleDrive to share information, which posed a risk of unauthorized access to and/or inadvertent dissemination of secure/sensitive information. While PPMS used the shared drive to store information on its programmes, there was a lack of a central data repository that could have promoted better sharing of knowledge gained through review activities as described below and their utilization in future planning and management of programmes. UNMAS was dependent upon the institutional knowledge retained by a few key individuals and risked losing that knowledge should these staff leave the Organization.

43. The quarterly and final substantive reports detailed projects' achievements, lessons learned, difficulties and shortcomings throughout the projects' lifecycle as well as actions needed to address these issues in future projects. UNMAS was not tracking the recommendations issued in these reports or adequately following up for implementation due to the absence of a tracking mechanism. Similarly, lessons learned/recommendations of field programme officers in their end-of-assignment reports were not followed

up. There was no evidence that UNMAS used information generated by these reviews and lessons learned in planning other programmes/projects or adjusting current activities.

44. As of 31 December 2018, UNMAS had not prepared project completion or lessons learned reports for 22 of the 41 projects reviewed by OIOS. This was due to inadequate procedures to review completed projects and a mechanism to centrally report on and disseminate the programme results, best practices and lessons learned to be used to plan and enhance future mine action projects.

**(13) UNMAS should take steps to streamline document management practices to enable more efficient and effective use of information and preservation of institutional knowledge.**

*DPO accepted recommendation 13 and stated that UNMAS will benefit from the implementation of SharePoint, the new document management tool that will shortly be operational in the United Nations, to serve as the central data repository for sharing and preservation of institutional knowledge. Recommendation 13 remains open pending receipt of evidence that document management practices have been streamlined.*

**(14) UNMAS should systematically analyze completed projects and lessons learned to improve programme management.**

*DPO accepted recommendation 14 and stated that UNMAS will systematize its analysis and sharing of lessons learned at weekly programme management meetings, review them on SharePoint during periodic programme reviews, and finalize them during annual meetings of programme managers to strengthen programme management and knowledge sharing. Recommendation 14 remains open pending receipt of evidence of systematic analysis of completed projects and lessons learned.*

#### **IV. ACKNOWLEDGEMENT**

17. OIOS wishes to express its appreciation to the management and staff of UNMAS 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 monitoring and evaluation mechanism in the United Nations Mine Action Service

Rec. no.	Recommendation	Critical <sup>2</sup> / Important <sup>3</sup>	C/ O <sup>4</sup>	Actions needed to close recommendation	Implementation date <sup>5</sup>
1	UNMAS should formalize its monitoring and evaluation (M&E) framework, including defining its M&E policy and guidance, roles and responsibilities for conducting M&E activities, periodic evaluation plans, and mechanisms for reporting and following up on the results of M&E activities.	Important	O	Submission of the formal UNMAS M&E framework.	30 June 2020
2	UNMAS should establish an independent and centralized monitoring and evaluation capacity to support performance management of the mine action programme and improve programme planning and delivery.	Important	O	Submission of evidence of implementation of an independent and centralized M&E capacity.	31 December 2020
3	UNMAS should centrally administer travel funds related to all monitoring and evaluation (M&E) activities as part of its overall M&E capacity to ensure independent programme oversight.	Important	O	Submission of a copy of formal procedures to centrally administer travel funds for M&E activities.	30 June 2020
4	UNMAS should review and revise performance indicators included in strategic and project documents to ensure that they are: (a) consistent across all programme activities; (b) aligned with the UNMAS strategic plan; and (c) adequately formulated to measure progress of UNMAS programmes achieving their respective targets.	Important	O	Submission of UNMAS' updated performance indicators that are consistent across programme activities and aligned with the strategic plan.	30 June 2020
5	UNMAS should develop a plan to conduct periodic evaluation of its overall strategy and approach for implementing mine action programmes through an	Important	O	Submission of a copy of the plan for periodic evaluations of UNMAS strategy and approach to implement its mine action programmes.	30 September 2020

<sup>2</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>3</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>4</sup> C = closed, O = open

<sup>5</sup> Date provided by DPO in response to recommendations.

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of monitoring and evaluation mechanism in the United Nations Mine Action Service

Rec. no.	Recommendation	Critical <sup>2</sup> / Important <sup>3</sup>	C/ O <sup>4</sup>	Actions needed to close recommendation	Implementation date <sup>5</sup>
	implementing partner to determine its continued cost-effectiveness.				
6	UNMAS should review and reconcile surplus funds reported by Agency A in interim final financial reports for all completed projects to determine the accuracy and completeness of amounts eventually refunded to the United Nations.	Important	O	Submission of evidence of review and reconciliation of surplus funds received from Agency A with IFFRs.	31 December 2020
7	UNMAS should strengthen financial monitoring by: (a) ensuring its principal implementing partner provides staff at Headquarters with sufficient financial and other information to properly monitor budgets and surplus funds; and (b) improving asset management through independent and complete physical verification and reconciliation of project assets, review and approval of movement of assets between projects/programmes, and approval of asset disposals and proper accounting for the related sale proceeds.	Important	O	Submission of evidence of the measures established to strengthen financial monitoring of its principal implementing partner.	31 December 2020
8	UNMAS should approach the Controller to: (a) review the timeframe for submitting final financial reports on completed projects relating to the umbrella memorandum of understanding with Agency A; and (b) align the template for the schedule of payments in the standard financial agreement with the payment terms stipulated in the memorandum.	Important	O	Submission of the Controller's position on the timeframe for submitting FFRs and alignment of the template for the schedule of payments in the standard financial agreement with payment terms stipulated in the MOU with Agency A.	31 December 2020
9	UNMAS should ensure that its financial agreements with Agency A require instalment payments to be based on project/programme milestones/achievements.	Important	O	Submission of evidence that instalments payments to Agency A are based on project/programme milestones/achievements.	31 December 2020
10	UNMAS should strengthen project performance monitoring by: (a) consistently reviewing performance indicators during its periodic reviews;	Important	O	Submission of evidence of implementation of measures to strengthen project performance monitoring.	31 December 2020

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of monitoring and evaluation mechanism in the United Nations Mine Action Service

Rec. no.	Recommendation	Critical <sup>2</sup> / Important <sup>3</sup>	C/ O <sup>4</sup>	Actions needed to close recommendation	Implementation date <sup>5</sup>
	and (b) ensuring that the capacity of review teams include multidisciplinary expertise.				
11	UNMAS should strengthen its control environment by: (a) reviewing the organizational structure to mitigate functional conflict of interest relationships for staff with monitoring and evaluation functions; (b) requiring staff tasked with significant financial oversight responsibilities to participate in the financial disclosure programme; and (c) periodically conducting risk assessment of UNMAS programmes.	Important	O	Submission of evidence of implementation of measures to strengthen the control environment	31 December 2020
12	UNMAS should implement a mechanism for an independent review and approval of mine action project budgets to ensure more efficient use of resources.	Important	O	Submission of evidence that a mechanism for independent review and approval of mine action project budgets is operational.	30 June 2020
13	UNMAS should take steps to streamline document management practices to enable more efficient and effective use of information and preservation of institutional knowledge.	Important	O	Submission of evidence that document management practices have been streamlined.	30 September 2020
14	UNMAS should systematically analyze completed projects and lessons learned to improve programme management.	Important	O	Submission of evidence of systematic analysis of completed projects and lessons learned.	30 September 2020

### Observations on project performance indicators

<b>Audit criteria</b>	<b>Indicator used by UNMAS</b>	<b>Audit observation</b>
(a) Indicators should be specific, measurable, attainable, relevant and timely (SMART).	Increase in number of relevant humanitarian documentation, such as Secretary-General reports, Security Council and General Assembly resolutions, that include humanitarian mine action.	57 per cent of sampled indicators did not meet SMART criteria. Unclear link between indicator and the expected outcome that the indicator will be measuring.
(b) A target is specified for each variable in the indicator during a said timeframe.	Increased oversight of principal implementing partner towards more efficient delivery.	62 per cent of sampled indicators did not have a target to show the intended outcome of the indicator.
(c) A baseline current value can be provided for each variable in the indicator statement.	Number of beneficiaries disaggregated by sex, age and location.	78 per cent of sampled indicators did not have an available baseline.
(d) The indicator is not repeated in any of the results below or above the results framework.	Number of trainings delivered within the newly established national EOD training centre.	27 per cent of sampled indicators were repeated within the same logical framework.
(e) Indicator consistently demonstrates clear linkage between the project's objectives and the UNMAS strategic plan.	Number of development, humanitarian, stabilization actions enabled.	Project indicator did not clearly show how achieving this objective would contribute to the goals set in the UNMAS strategic plan.
(f) Consistent terminology is utilized to measure related outputs, outcomes and objectives.	<p>Output (project A)</p> <p>(i) delivery of risk education for affected communities and internally displaced persons and survey communities to better understand the scope of explosive hazard contamination and prioritize mine action activities.</p> <p>Output (project B)</p> <p>(ii) communities know how to behave when encountering explosive hazards.</p> <p>Indicator 1</p> <p>(i) Number of civilians having received age and gender tailored risk education sessions.</p> <p>Indicator 2</p> <p>(ii) Number reported casualties in retaken areas amongst civilians.</p>	Similar outputs have two different performance indicators.
(g) Indicators measure and assess economy and efficiency.	-	There was a general lack of indicators which measured economy and efficiency of UNMAS operations in HQ and the field.
(h) Indicators consider and measure changes in gender equality and the empowerment of women in line with Sustainable Development Goal (SDG) targets.	Syria programme did not consider gender when formulating its performance indicators.	Gender considerations were not consistently assessed across UNMAS operations.
(i) Qualitative indicators are used to measure quality (i.e., often based on perception, opinion or levels of satisfaction).	-	All sampled UNMAS project related indicators were quantitative.

# **APPENDIX I**

## **Management Response**



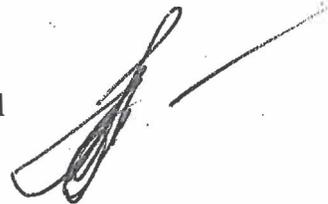
Immediate

DATE: DEC 30 2019

REFERENCE: DPO-2019-04527

TO: Ms. Mauriette Lawrence-Hume, Chief, New York Audit Service  
A: Internal Audit Division, OIOS

FROM:  Jean-Pierre Lacroix, Under-Secretary-General  
DE: Department of Peace Operations

A large, stylized handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right.

SUBJECT: **Draft Report on an audit of monitoring and evaluation mechanism in**  
OBJET: **United Nations Mine Action Service (Assignment No. AP2019/600/01)**

1. I refer to your memorandum OIOS-2019-02524 dated 10 December 2019 regarding the above-mentioned draft report and provide you with the comments from the Department of Peace Operations (DPO) in the attached Appendix.
2. Thank you for the opportunity to provide comments and recommendations on the draft audit report.

CC: Ms. Lisa M. Buttenheim  
Mr. Chandramouli Ramanathan  
Mr. Alexandre Zouev  
Ms. Agnes Marcaillou  
Mr. Tilchand Acharya  
Mr. Frederic Renoux  
Ms. Swapnil Rai  
Ms. Cynthia Avena-Castillo

## AUDIT RECOMMENDATIONS

## Audit of the monitoring and evaluation mechanism in the United Nations Mine Action Service

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted ? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNMAS should formalize its monitoring and evaluation (M&E) framework, including defining its M&E policy and guidance, roles and responsibilities for conducting M&E activities, periodic evaluation plans, and mechanisms for reporting and following up on the results of M&E activities.	Important	Yes	Director	30 June 2020	<p>In 2019 UNMAS strengthened its M&amp;E framework for the Mine Action Strategy 2019-2023; developed a multi-year UNMAS Strategic Plan for 2019-2023 with indicators, an annual 2020 HQ work plan and multi-year Strategies for all its Country Programmes also with indicators.</p> <p>By end of June 2020 UNMAS will develop additional elements of the M&amp;E framework, including guidance on the level of scrutiny to be applied to specific aspects of the UNMAS work plan and country programme strategies and work plans, the roles and responsibilities for conducting M&amp;E at headquarters and in the field, mechanisms for reporting and following up on the M&amp;E findings.</p>
2	UNMAS should establish an independent and centralized monitoring and evaluation capacity to support performance management of the mine action programme and improve programme planning and delivery.	Important	Yes	Director	31 December 2020	The functions and requirements of UNMAS independent M&E capacity will fit with the M&E framework, defined as per recommendation #1, and will address audit findings. Initial resource requirements will be included in the UNMAS 2020 XB cost plan.

<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.

## AUDIT RECOMMENDATIONS

## Audit of the monitoring and evaluation mechanism in the United Nations Mine Action Service

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted ? (Yes/No)	Title of responsible individual	Implementation date	Client comments
3	UNMAS should centrally administer travel funds related to all monitoring and evaluation (M&E) activities as part of its overall M&E capacity to ensure independent programme oversight.	Important	yes	Director	30 June 2020	Travel funds related to M&E will be included in UNMAS travel plans and cost plan.
4	UNMAS should review and revise performance indicators included in strategic and project documents to ensure that they are: (a) consistent across all programme activities; (b) aligned with the UNMAS strategic plan; and (c) adequately formulated to measure progress of UNMAS programmes achieving their respective targets.	Important	yes	Director	30 June 2020	UNMAS has included SMART performance indicators in the 2020 Headquarters work plan and Country Programme Strategies; alignment of indicators to UNMAS frameworks, and improved consistency will ensure better measurements of performance and progress across UNMAS.  Once established, the independent M&E capacity will be able to establish necessary baselines, oversee the implementation of the necessary metrics and provide quality assurance and oversight.
5	UNMAS should develop a plan to conduct periodic evaluation of its overall strategy and approach for implementing mine action programmes through Agency A to determine its continued cost-effectiveness.	Important	yes	Director	30 September 2020	UNMAS will seek Secretariat expert advice and support to determine and ensure continued cost-effectiveness.
6	UNMAS should review and reconcile surplus funds reported by Agency A in interim final financial reports for all completed projects to determine the accuracy and completeness of amounts eventually refunded to the United Nations.	Important	yes	Chief, Programme Planning and Management,  UNMAS Chief, Budget,	31 December 2020	Interim financial reports currently include provisional financial information; adjustments will continue to be reflected in certified final financial reports, on which the refund must be based. Programmatic and financial performance monitoring and reconciliation are an

## AUDIT RECOMMENDATIONS

## Audit of the monitoring and evaluation mechanism in the United Nations Mine Action Service

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted ? (Yes/No)	Title of responsible individual	Implementation date	Client comments
				Financial Management		ongoing activity during project implementation/execution. UNMAS will ensure that once Agency A issues final financial statements, certified by its authorized official, refunds must be issued on that basis.  UNMAS will continue to examine interim reports and seek qualitative and quantitative explanations for significant discrepancies between interim and final financial reports as a routine part of its strengthened programme review process.
7	UNMAS should strengthen financial monitoring by: (a) ensuring that Agency A provides staff at Headquarters with sufficient financial and other information to properly monitor budgets and surplus funds; and (b) improving asset management through independent and complete physical verification and reconciliation of project assets, review and approval of movement of assets between projects/programmes, and approval of asset disposals and proper accounting for the related sale proceeds.	Important	yes	Chief, Budget, Financial Management  DMSPC, DOS	31 December 2020	It is understood that the provision of “sufficient financial and other information” will be better defined by the review of the current Secretariat-Agency A MOU, led by DOS. In the interim period, UNMAS will strengthen its financial monitoring and will ultimately conform to the requirements of the new MOU.
8	UNMAS should approach the Controller to: (a) review the timeframe for submitting final financial reports on completed projects relating to the umbrella memorandum of understanding with Agency A; and (b) align the template for	Important	yes	Director  UN Financial Controller	31 December 2020	UNMAS will continue to engage on these issues with the UN Financial Controller.

## AUDIT RECOMMENDATIONS

## Audit of the monitoring and evaluation mechanism in the United Nations Mine Action Service

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted ? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	the schedule of payments in the standard financial agreement with the payment terms stipulated in the memorandum.					
9	UNMAS should ensure that its financial agreements with Agency A require installment payments based on project/programme milestones/achievements.	Important	yes	Director  DMSPC  DOS		UNMAS will continue to engage DMSPC and the Financial Controller to ensure that instalment payments are based on agreed project deliverables, when reviewing the Secretariat-Agency A MoU. In the interim, UNMAS will work with Agency A to develop an appropriate combination of time and progress-driven benchmarks for instalment payments.
10	UNMAS should strengthen project performance monitoring by: (a) consistently reviewing performance indicators during its periodic reviews; and (b) ensuring that the capacity of review teams include multidisciplinary expertise.	Important	yes	Chief, Programme Planning and Management.	31 December 2020	While a strengthened independent M&E capacity is being built, and adequate resources secured, UNMAS will consistently monitor relevant performance indicators during periodic reviews of its Country Programmes. Review teams will be multidisciplinary.
11	UNMAS should strengthen its control environment by: (a) reviewing the organizational structure to mitigate functional conflict of interest relationships for staff with monitoring and evaluation functions; (b) requiring staff tasked with significant financial oversight responsibilities to participate in the financial disclosure programme; and (c)	Important	yes	Director	31 December 2020	(a ) UNMAS will undertake a functional review of its staffing and organizational structure in 2020; (b) the planned independent M&E capacity is intended to eliminate any possibility of conflicts of interest. (c) Staff obligation to file an annual financial disclosure or declaration of interest statement will conform to the

## AUDIT RECOMMENDATIONS

## Audit of the monitoring and evaluation mechanism in the United Nations Mine Action Service

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted ? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	periodically conducting risk assessment of UNMAS programmes.					Secretariat existing administrative and ethics frameworks (d) UNMAS will review its current risk management matrix on a regular basis (annual) to guide and also take into account the findings of UNMAS periodic risk assessments of its Country programmes.
12	UNMAS should implement a mechanism for an independent review and approval of mine action project budgets to ensure more efficient use of resources.	Important	yes	Director DMSPC DOS	30 June 2020	<p>DMSPC indicates that a review committee tasked with selective and periodic review of financial agreements already exists. UNMAS will continue to engage with DMSPC and DOS to look into its current Terms of Reference during its review of the Secretariat-Agency A MOU. well.</p> <p>DOS indicates that UNMAS project budgets included in peace operations budgets are already independently reviewed by the Controller, with delegated authority from the Secretary-General to review and approve peace operation budget submissions. This accounts for approximately 60% of UNMAS' budget; UNMAS headquarters staff are reviewing and approving project budgets submitted from field programmes for both voluntary and assessed contributions.</p>

## AUDIT RECOMMENDATIONS

## Audit of the monitoring and evaluation mechanism in the United Nations Mine Action Service

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted ? (Yes/No)	Title of responsible individual	Implementation date	Client comments
13	UNMAS should take steps to streamline document management practices to enable more efficient and effective use of information and preservation of institutional knowledge.	Important	yes	Director	30 September 2020	UNMAS will benefit from the new document management tool intended to be operational early 2020 across the UN. Microsoft SharePoint is deemed to facilitate secure access to documents from any location and enabling online collaboration to share information. This will serve as the central data repository for sharing and preservation of institutional knowledge.
14	UNMAS should systematically analyze completed projects and lessons learned to improve programme management.	Important	yes	Director  Chief Programme Planning and Management Section	30 September 2020	UNMAS will systematize its analysis and sharing of lessons learned at weekly programme management meetings; it will review them on sharepoint, during periodic programme reviews and will finalize them during annual meetings of programme managers to ensure UNMAS strengthened programme management and knowledge sharing.