



INTERNAL AUDIT DIVISION

REPORT 2024/014

Audit of delegation of authority in the United Nations Mission in the Republic of South Sudan

**UNMISS needed to strengthen controls over
the administration of the delegation of
authority portal and obtain guidance on the
appropriate delegation of authority
instruments to Officers-in-Charge for senior
leadership roles**

09 May 2024

Assignment No. AP2023-633-07

Audit of delegation of authority in the United Nations Mission in the Republic of South Sudan

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the delegation of authority in the United Nations Mission in the Republic of South Sudan (UNMISS). The objective of the audit was to assess how efficiently and effectively UNMISS had implemented the delegation of authority framework and ensured: (i) enhanced transparency and accountable exercise of decision-making authorities; and (ii) that authorities sub-delegated are aligned with programmatic responsibilities. The audit covered the period from 1 July 2020 to 31 August 2023 and included (a) sub-delegation structure and processes, (b) monitoring sub-delegation of authority, and (c) exceptions to administrative instructions in human resources.

UNMISS complied with training and Umoja user role requirements and implemented procedures to ensure that the delegation of authority supported programme delivery and improved efficiency. The Mission implemented measures after the audit to renew expiring sub-delegated authority, promptly revoke sub-delegations of authority for separated staff and agreed to develop action plans to improve areas of low and fluctuating performance within its control. In addition, UNMISS took corrective action to improve controls over human resources exceptions to administrative instructions. However, the Mission needed to strengthen controls over the administration of the delegation of authority portal and obtain guidance on the appropriate delegation of authority instruments to Officers-in-Charge for senior leadership roles.

OIOS made two recommendations. To address the issue identified in the audit, UNMISS needed to:

- Obtain guidance from the Business Transformation and Accountability Division on providing appropriate delegation of authority instruments to Officers-in-Charge for senior leadership roles and implement them as appropriate: and
- Strengthen review procedures to ensure sub-delegations are accurately captured in the delegation of authority portal.

UNMISS accepted the recommendations and has already implemented one of them. Action required to close the remaining recommendation is indicated in Annex I.

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Audit of delegation of authority 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 the delegation of authority (DoA) in the United Nations Mission in the Republic of South Sudan (UNMISS).
2. In January 2019, the Secretary-General launched a new framework that delegated authority directly to heads of entities in the areas of human resources, budget and finance, procurement and property management. This was based on the Secretary-General's bulletin (ST/SGB/2019/2) on the DoA in the administration of the Staff Regulations and Rules and the Financial Regulations and Rules (FRR). The main objective of the new framework is to bring decision-making closer to the point of delivery, better align programmes with managerial responsibilities and accountabilities, and empower managers to use their resources wisely for effective programme delivery and mandate implementation. Heads of respective entities can sub-delegate authorities along reporting lines and on a functional basis, consistent with the anticipated responsibilities.
3. The Department of Management Strategy, Policy and Compliance (DMSPC), through its Business Transformation and Accountability Division (BTAD), has the overarching role of monitoring the use of delegated authorities, while the Department of Operational Support (DOS) is responsible for advising, guiding, training and supporting entities on the implementation of the.
4. The Mission Support Division (MSD) oversees the assignment and monitoring of DoA in UNMISS through the offices of the Senior Administrative Officer (SAO) and the Business Analytics and Compliance Section (BACS), respectively. DoA assignments, extensions or revocations are made on behalf of the Special Representative of the Secretary-General (SRSG) or Director of Mission Support (DMS) through the DoA online portal by three portal administrators, including the SAO and two other staff members in the MSD. BACS gathers relevant data from the BTAD management dashboard for quarterly reporting to the SRSG. Although access to the dashboard was available to all managers, only a few had requested access because most managers relied on other routine operational reports to monitor performance.
5. The SRSG was delegated authorities in the four functional areas of human resources, budget and finance, procurement, and property management. Table 1 below shows the distribution of the delegation of authority in the four functional areas for 100 delegated actions through retention and sub-delegation by the Mission.

Table 1
Summary of the distribution of delegated authority in UNMISS

Functional area	Total	SRSG	DMS	Other Mission officials
Budget and Finance	19	3	13	3
Human Resources	67	11	9	47
Procurement	8	0	8	8*
Property Management	6	0	5	1
Total	100	14	35	59*

Source: *Delegation of authority portal*

**The same 8 procurement authorities sub-delegated to the DMS were further sub-delegated to Mission officials based on specified procurement value thresholds.*

6. Comments provided by UNMISS are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

7. The objective of the audit was to assess how efficiently and effectively UNMISS had implemented the delegation of authority framework and ensured: (i) enhanced transparency and accountable exercise of decision-making authorities; and (ii) that authorities sub-delegated are aligned with programmatic responsibilities.

8. This audit was included in the 2023 risk-based work plan of OIOS due to the financial and operational risks associated with exercising DoA for effective programme delivery and mandate implementation.

9. OIOS conducted this audit from August to December 2023. The audit covered the period from 1 July 2020 to 31 August 2023. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in the delegation of authority, including: (a) sub-delegation structure and processes, (b) monitoring sub-delegation of authority, and (c) exceptions to administrative instructions in human resources.

10. The audit methodology included: (a) interviews with key personnel to gain an understanding of the implementation of the DoA process in UNMISS, (b) a review of relevant documents, dashboards and reports, and (c) an analytical review and testing of the entire population of DoA data extracted from the DoA portal and logs of exceptions to human resources administrative instructions for compliance with the authorities delegated.

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

III. AUDIT RESULTS

A. Sub-delegation structure and processes

Delegation of authority supported programme delivery and improved efficiency

12. Per the Secretary-General's bulletin on DoA, one of the core principles of the delegation of authority is to bring decision-making closer to the point of service delivery. The exercise of delegated authority entails making decisions within the authority delegated.

13. The Mission appropriately sub-delegated authorities to UNMISS officials with the capacity to exercise them. The SRSG directly sub-delegated 86 authorities to the DMS, who retained 35, and further sub-delegated 59 authorities to other mission officials based on their functions. A review of the sub-delegations in the DoA portal indicated that they specified the limitations that individual officials could not further sub-delegate the authorities received from the DMS.

14. The SRSG retained authority and responsibility for preparing the Mission's annual budget proposals and establishing the Mission's programmatic priorities, while the authority and responsibility for incurring commitments, expending and redeploying funds across expenditure groups within boundaries imposed by the Controller was sub-delegated to the DMS. Programme managers supported the formulation of the budget proposals by aligning programmatic and operational resources to mission priorities. They also oversaw the implementation of the programmatic activities in line with the approved budget.

15. Programme managers manually completed Service Certification Reports, which enabled certifying and approving officers in the MSD to certify and approve payment transactions in Umoja, respectively, for

budgeted programmatic activities. In interviews, the programme managers indicated their satisfaction with the current implementation of DoA in UNMISS and noted that the assistance received from certifying and approving officers adequately supported the implementation of their programmes.

16. OIOS interviews with section chiefs in the Procurement, Property Management, Human Resources and Budget and Finance sections indicated that increased DoAs to UNMISS enabled timely processing of transactions for effective mandate delivery. For example, upon reviewing the property disposal reports, it was observed that the processing timelines for equipment disposal have significantly decreased from an average of 90 days before 2019 to just nine days after the implementation of the new DoA. Additionally, during the reviewed period, the SRSG approved 66 exceptions to the administrative instructions related to human resources management to fulfill the operational demands. Also, increased thresholds inherently reduced procurement processing times.

17. Based on the above, OIOS concluded that DoA supported programme delivery and improved efficiency in Mission operations.

Need to seek guidance on the delegation of authority instruments to officers-in-charge at the senior leadership level

18. A review of UNMISS officer-in-charge (OiCs) arrangements during the review period showed that they were allocated along functional lines of responsibility and formally communicated through broadcast messages stating periods of responsibility for OiCs, which aligned with the DoA framework. For example, OiCs for the Chiefs of Budget and Finance, Procurement, Human Resources, and Property Management were nominated from within their respective sections, while the Chiefs for Service Delivery, Supply Chain Management, and Operations and Resources Management services acted as OiCs DMS. The UNMISS Force Commander and the two Deputy SRSGs acted as OiCs SRSG in the absence of the SRSG.

19. To ensure minimal interruptions in certifying and approving functions, the Mission appointed alternate officials who were granted DoA and associated user access roles for Umoja. This eliminated the need to provide temporary user roles to OiCs for processing transactions in Umoja. A review of records showed that certifying officers could certify transactions in Umoja irrespective of their assigned sections. A backup system was also in place, which designated alternate certifying officers in the field offices for temporary absences of field administrative officers. Also, each field office had an alternate petty cash custodian. The DMS or OiCs DMS approved property write-off and disposals for assets with a depreciated value of \$3,000 or less in the absence of the Chief, Property Control Compliance Unit.

20. However, considering the diverse responsibilities of officials at the senior leadership levels, including the SRSG and DMS, there was no assurance that all OiCs were familiar with the scope and limitations of the DoA while acting. The framework requires OiCs to know the scope of the authorities to be exercised, including any limitation to such authorities, but does not require delegation instruments to be issued to them. The UNMISS OiCs were considered proficient in their responsibilities by virtue of their extensive experience, regular communication with the officials they acted for through weekly section and management meetings, and the use of handover notes. These ensured that the OiCs were constantly updated on their current duties during their tenure.

21. Nevertheless, while these arrangements ensured OiCs were familiar with operational priorities during their tenure, the absence of documented DoA instruments for OiCs, especially at the seniormost levels, could limit their awareness of the limitations and scope of the DoA when acting. There was a need for UNMISS to obtain guidance from BTAD on providing OiCs at senior leadership levels with the appropriate DoA instruments, especially for Officers who had short tenures or were relatively new to the Mission Leadership. This would enhance their awareness of the scope and limitations involved.

(1) UNMISS should obtain guidance from the Business Transformation and Accountability Division on providing appropriate delegation of authority instruments to Officers-in-Charge for senior leadership roles and implement them as appropriate.

UNMISS accepted recommendation 1 and stated guidance will be sought from Business Transformation and Accountability Division pertaining to the possible sub-delegation as OIC Head of Mission and OIC Mission Support Division.

Need to enhance controls over the administration of the delegation of authority portal

22. To guide the recording of sub-delegations in the portal, UNMISS prepared DoA worksheets that outlined authorities to be sub-delegated to Mission officials in four functional areas. These worksheets were based on the Secretary-General's delegation instruments and have been endorsed by the SRSB.

23. However, a comparison of the authorized sub-delegations in the DoA worksheets with the sub-delegations recorded in the DoA portal showed that some of the sub-delegations were not captured in the portal because the Mission did not have a review process in place to ensure delegated authority was accurately captured and that profiles were complete in the portal. For example, the authority over medical examinations sub-delegated to the Chief Medical Officer (CMO) per the DoA worksheet was missing from the CMO's profile in the DoA portal. Similarly, the authority over informal resolution of appeals, which was sub-delegated to the Chief of Staff in the DoA worksheet, was never formally issued through the DoA portal. While these weaknesses were not many, there was still a need to strengthen the review procedures to ensure that all officials performing their duties have the corresponding authority in the DoA portal to ensure accountability.

24. In addition, DoA portal administrators were required to revoke the sub-delegations of authorities of staff separated from UNMISS within 30 days. However, due to oversight, it took the portal administrators an average of 160 days to revoke the sub-delegated authorities of 5 out of 16 staff who were separated from the Mission during the review period. This delay increased the risk of unauthorized use of sub-delegated authority.

25. Furthermore, renewals of expired sub-delegated authority were not always done promptly. A review of the DoA portal records indicated that 28 staff comprising 24 certifying officers, 2 petty cash custodians, 1 procurement officer, and 1 property management officer had their sub-delegations of authority renewed an average of 10 days after the expiry of the validity periods. This was due to delays by the portal administrators in submitting requests for approval of the extensions. As a result, there was a risk of staff exercising delegated authority without the necessary authorization.

(2) UNMISS should strengthen review procedures to ensure sub-delegations are accurately captured in the delegation of authority portal.

UNMISS accepted and implemented recommendation 2. UNMISS stated that controls are already in place to ensure sub-delegations are accurately recorded in the DOA portal, which include review of portal dashboard to compare with information in the portal, automatic notifications when DOAs are due to expire, and notifications from HR on the end of service of staff with DOAs.

B. Monitoring sub-delegation of authority

UNMISS complied with training and Umoja user role requirements for sub-delegated authorities

26. UNMISS ensured that all staff with sub-delegated procurement and property management authorities completed the mandatory training courses. It also implemented procedures to ensure that certifying officer roles in Umoja were granted only to staff who had completed the relevant training. For instance, as of 22 September 2023, two certifying officers were yet to be granted the relevant certifying officer Umoja roles, pending completion of required courses.

27. Before assigning sub-delegated authorities to the staff on behalf of the SRSG or DMS, the UNMISS portal administrators reviewed the DoA portal entries to ensure no conflicting roles. This included ensuring that no staff member exercised both certifying and approving authority. Subsequently, UNMISS Security Liaison Officers reviewed Umoja roles conflict reports to ensure no conflicting user roles were assigned. OIOS review of the relevant entries in the DoA portal and Umoja roles conflict reports as of 22 September 2023 indicated that the DoA portal entries corresponded to the Umoja roles granted to staff and did not identify any conflicting roles. The roles assigned prevented sub-delegated officials from performing functions in Umoja for which they had not been granted permission.

28. Based on the above, OIOS concluded that UNMISS complied with training and Umoja user role requirements for sub-delegated authorities.

UNMISS needed to develop an action plan for improving performance related to the use of delegated authorities

29. Monitoring the exercise of sub-delegated authorities enables the SRSG to assess the Mission's DoA performance against expected standards and ensure appropriate and accountable exercise of sub-delegated authorities in compliance with the governing rules and regulations. The DoA framework assigns the responsibility for monitoring the use of DoA to the BTAD. BTAD collated relevant data to support heads of entities in monitoring and evaluating the appropriate exercise of authorities delegated to them, regularly published the results of 16 KPIs on DoA and was in the process of developing additional KPIs to further strengthen the monitoring of the exercise of DoA by United Nations Secretariat entities.

30. The Mission monitored its performance related to the exercise of delegated authorities using 15 DoA KPIs. One KPI on equitable geographic distribution did not apply to peacekeeping missions. BACS collated relevant information into a quarterly UNMISS DoA report using data published by BTAD and circulated it to the Chief Operations and Resource Management Service and DMS. The DMS discussed the Mission's quarterly performance against the 15 KPIs with the SRSG and provided explanations for areas where low performance was reported and associated corrective actions. Interviews with management indicated that UNMISS did not intend to develop additional mission-specific KPIs for monitoring DoA mainly because the DoA framework assigned this responsibility to the BTAD, and the Mission considered this centralized monitoring process sufficient.

31. OIOS review of the published DoA KPIs for UNMISS for the 12 quarters from July 2020 to June 2023 indicated that UNMISS had varied performance across the 15 DoA KPIs, as detailed in Appendix I. Table 2 below shows areas of unsatisfactory (5), fluctuating (5), and satisfactory (5) performance of the Mission.

Table 2
Summary of UNMISS performance across 15 KPIs of delegated authority

#	Areas of low performance	#	Areas of fluctuating performance	#	Areas of satisfactory performance
1	Gender parity	1	Compliance to the 120-day recruitment process timelines	1	Management of voluntary contributions
2	Completion of mandatory conduct and discipline training	2	Timely reporting of exceptions to human resources administrative instructions	2	Granting of Umoja source-to-acquire approver roles only to staff with procurement delegation of authority
3	Compliance with 16-day advance travel policy	3	Service provider cost recovery	3	Prevention of loss of property through full inspection of property
4	Timely payment for goods and services	4	The ratio of monthly budget expenditure to average monthly budget allocation	4	Timely completion of write-off and disposal process
5	Use of stand-alone low-value acquisitions	5	Maximum utilization of formal methods of solicitation	5	Completion of mandatory property management training

Source: DMSPC DoA dashboards

32. UNMISS advised that there were already ongoing initiatives to address areas of underperformance, including advising hiring managers on temporary special measures for the achievement of gender parity and sending reminders to acquisitioners and certifying officers on the need to timely create and certify service entry sheets, respectively, for the timely payment of goods and services. Furthermore, UNMISS indicated that several factors beyond the Mission’s control also contributed to low performance, including recruitment freeze due to budget constraints and absorbing staff from downsizing missions that affected gender parity and the ongoing liquidity challenges facing the United Nations, affecting timely payment of vendors. Medical evacuation cases, which do not lend themselves to advance ticketing, also negatively affected the 16-day advance travel policy. Although the explanations provided by UNMISS were reasonable, the Mission would benefit from developing a comprehensive action plan with clear timelines for addressing the areas of underperformance and fluctuating performance within its control. Such a measure would help ensure sustained focus and accountability for addressing areas that needed improvement. As a result, there was a risk that the causes of low performance would not be addressed promptly and effectively. UNMISS agreed to develop action plans to improve areas of low and fluctuating performance within its control as reported in the quarterly delegation of authority KPI reports. Therefore, OIOS did not make a recommendation.

C. Exceptions to administrative instructions in human resources

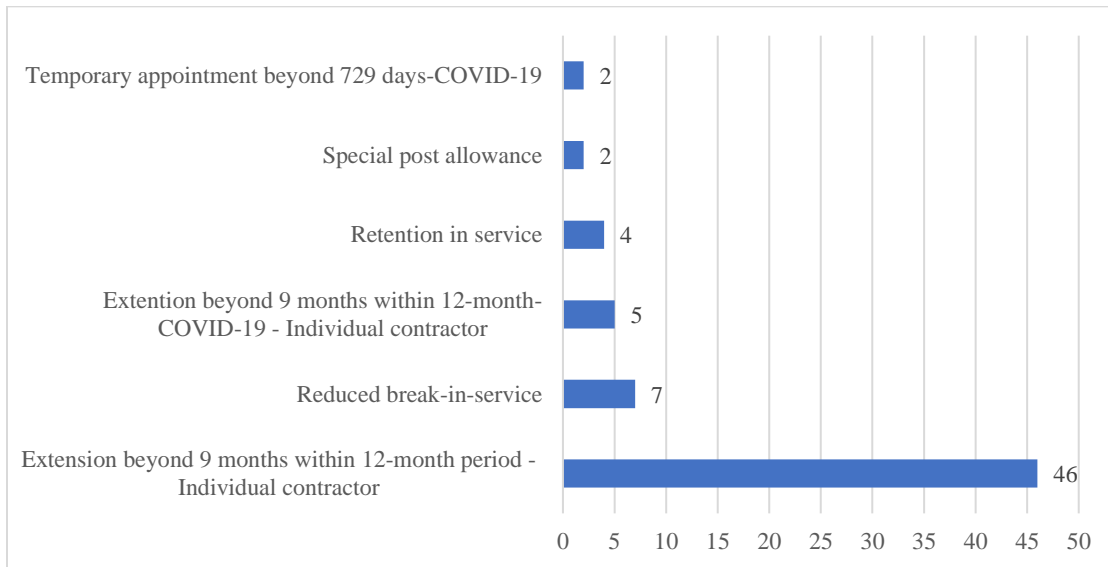
Corrective action had been taken to improve controls over human resources exceptions

33. The SRSG and DMS have the authority to make exceptions to administrative instructions relating to human resources management, provided they are not prejudicial to the interest of staff members and are compliant with the underlying General Assembly resolutions and Staff Regulations and Rules. All such exceptions must be documented in an exception log and reported to the Under-Secretary-General of DMSPC within four business days of the decisions.

34. During the audit period, UNMISS recorded 66 exceptions to administrative instructions relating to human resources management, as indicated in figure I. A review of the justifications provided in the exception logs showed that the exceptions were appropriate and necessary based on the Mission’s operational requirements and had been endorsed by the DMS and SRSG.

Figure I

Exceptions recorded by UNMISS during the period July 2020 to August 2023



Source: DOA exceptions to administrative instructions log

35. UNMISS obtained approval from DMSPC for exceptions relating to contract extensions beyond nine months for individual contractors. The extensions were required to meet Mission operational requirements during the COVID-19 pandemic, which was beyond the Mission’s control. However, in five cases, contracts of individual contractors were inadvertently extended beyond nine months without the required approval because the Human Resources Management Section (HRMS) did not consider their previous employment periods when renewing contracts. This led to individual contractors serving between 10 and 12 months within a 12-month period, contrary to General Assembly Resolution 53/221 on the prescribed duration of contracts for individual contractors. Nevertheless, HRMS has since implemented a length-of-service tracking system for individual contractors to prevent such occurrences in the future. Based on the action taken by UNMISS, OIOS did not make a recommendation.

36. Of the 66 exceptions, 62 were not recorded within the stipulated four days. On average, reporting these exceptions took 41 days after the decision date. The BTAD had identified three exceptions as unreported in the exceptions log during their quarterly review. These three exceptions were reported after an average delay of 80 days. This occurred because of inadequate coordination between individuals reporting exceptions in the MSD and HRMS. Subsequently, to address the issue of late reporting, as of September 2023, the Mission centralized the reporting of exceptions only to dedicated focal points in the HRMS. Based on the action taken by UNMISS, OIOS did not make a recommendation.

IV. ACKNOWLEDGEMENT

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

Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of delegation of authority in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	UNMISS should obtain guidance from the Business Transformation and Accountability Division on providing appropriate delegation of authority instruments to Officers-in-Charge for senior leadership roles and implement them as appropriate.	Important	O	Receipt of evidence of consultation with Business Transformation and Accountability Division and implementation of guidance as appropriate.	30 November 2024
2	UNMISS should strengthen review procedures to ensure sub-delegations are accurately captured in the delegation of authority portal.	Important	C	Implemented	NA

¹ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

² Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

³ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁴ Date provided by UNMISS in response to recommendations.

ANALYSIS OF KEY PERFORMANCE INDICATORS


Audit of delegation of authority in the United Nations Mission in the Republic of South Sudan


No.	Description	KPI Measure	Assessment of performance
1	Gender parity	Achievement of 50/50 gender parity within a department/office/mission FS-3 to FS-7, P1 to P5, and D1	UNMISS had slightly improved its gender diversity by increasing the composition of female staff members from 27 per cent in Q3 2020 to 29 per cent as of Q2 2023. Although the performance had increased by two per cent over the 12 quarters, the overall performance was still below the desirable level.
2	Mandatory training: conduct & discipline (ethics & integrity courses)	100 per cent completion rate by staff in mandatory trainings on “Ethics and Integrity at the United Nations” and “Prevention of Sexual Harassment and Abuse by United Nations Personnel—Working Harmoniously”	UNMISS intervention measures resulted in the improved completion rate from 10 per cent in Q3 2020 to 70 per cent in Q2 2023. Although there was significant improvement in the completion rate, it remained short of the 100 per cent target.
3	Timely payment for goods and services	Percentage of payments made on time	Percentage of on-time payments by UNMISS was low. It fluctuated between 58 per cent and 45 per cent during the 12 quarters (Q3 2020 to Q2 2023).
4	Maximum utilization of long-term contracts for recurring requirements	Volume and value of stand-alone purchase orders (not derived from a long-term contract) for goods and services in the same Umoja product category, in comparison to the volume and value of procurement	UNMISS registered a significantly high utilization of stand-alone low-value acquisitions at 100 per cent throughout the audit period. Stand-alone purchase orders were relatively low, fluctuating from 10 per cent to 38 per cent.
5	Compliance with the 16-Day Advance Travel Purchase Policy	Per cent of travel requests finalized 16 calendar days in advance of commencement of official travel	UNMISS registered improvement in compliance with the 16-day advance purchase rule from 43 per cent in Q4 2020 to 70 per cent in Q2 2023 with fluctuations in between. However, the overall compliance rate was still relatively low compared to the 100 per cent target.
6	Recruitment process	Meeting the benchmark of 120 days for filling a post from the time of issuance of a job opening to selection	Performance fluctuated between 69 per cent and 91 per cent during the 11 quarters between Q3 2020 and Q1 2023. The performance was at 77 per cent in Q2 2023.
7	Timely Reporting of Human Resources Exceptions	Timely reporting of HR exceptions from the date of decision to the original submission date in the exception log. The target of this KPI is to ensure that all exceptions are reported within four calendar days from the date of decision	UNMISS reported exceptions in 8 of the 12 quarters under review. The target was met only in Q1 2023 at 2 days. Delays were experienced in Q4 2022 at 210 days, Q3 2020 at 86 days, Q2 2021 at 26 days, Q4 2021 and Q1 2021 at 11 days each and Q2 2023 and Q1 2022 at 10 days each.
8	Service Provider Cost Recovery	Costs of services provided are recovered	UNMISS had fluctuating levels of cost recoveries against service costs. Ranging from 5 per cent to 34 percent over a period of 12 quarters.
9	Maximum utilization of formal methods of solicitation	Volume and value of cases awarded under FR 105.16 (a) and 105.17(a) (except 105.16 (a)(x)) in comparison to total volume and value of procurement	The use of exceptions to formal methods of solicitation fluctuated throughout the audit period. The highest recorded was 25 per cent in Q1 2021 and the lowest was 3 per cent in Q2 2023.

ANALYSIS OF KEY PERFORMANCE INDICATORS

Audit of delegation of authority in the United Nations Mission in the Republic of South Sudan

No.	Description	KPI Measure	Assessment of performance
10	Expenditure Against Appropriation	The ratio of monthly budget expenditure to the average monthly budget allotment. Comparison of final expenditures against the original appropriation	UNMISS reported satisfactory budget expenditures to average budget appropriation ratios for Q1 and Q2 of close to 100 per cent for 2021, 2022 and 2023. However, performance during Q3 and Q4 each year was not satisfactory, fluctuating between 133 percent and 250 percent.
11	Management of voluntary contributions	Cash-to-Budget ratio. No active grants with zero or negative cash balance	Performance was satisfactory throughout the reported period. Performance ranged between 92 to 115 per cent.
12	Procurement approvers with delegation	This KPI aims to eliminate the number of SA.16 source-to-acquire approver roles in Umoja that were granted to staff members without an active Procurement DOA, and only apply to entities with procurement capacity. The target is for all entities to achieve 100% compliance	UNMISS had satisfactory performance achieving 100 per cent throughout the reported period.
13	Prevention of Loss of Property	The target for this KPI is 100% of the property inspected every year	UNMISS had satisfactory performance achieving 100 per cent at Q2 2023, Q2 2022 and Q2 2021, representing the inspections at the end of the respective financial years.
14	Write-off and Disposal of Property	The target for this KPI is 90 days maximum between the determination of non-usability of property and write-off	UNMISS had satisfactory performance in completing the write-off process within the 90-day maximum.
15	Property Management Mandatory Training	The target for this KPI is 100% compliance	UNMISS had satisfactory performance with 100 per cent compliance in Q2 2022.

 Area of low performance

 Area of fluctuating performance

 Area of satisfactory performance

APPENDIX II

Management Response



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

Date: 24 April 2024

From: Nicholas Haysom 
Special Representative of the Secretary-General
United Nations Mission in the Republic of South Sudan

Subject: Management Response to the draft report of an Audit of the Delegation of Authority in the United Nations Mission in the Republic of South Sudan (Assignment No. AP2023-633-07)

1. UNMISS acknowledges receipt of the draft report on the Audit of the Delegation of Authority in the United Nations Mission in the Republic of South Sudan, dated 11 April 2024.
2. Please find attached the Mission's management response to the recommendations contained in the draft audit report.
3. Thank you for your consideration and support.

Best regards

cc: Ms. Victoria Browning, UNMISS
Ms. Leda Limann, UNMISS
Mr. Aggrey Kedogo, UNMISS
Ms. Ana Rodriguez, UNMISS
Ms. Daniela Wuerz, UNMISS
Ms. Xin Zhou, OIOS

Management Response

Audit of delegation of authority in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNMISS should obtain guidance from the Business Transformation and Accountability Division on providing appropriate delegation of authority instruments to Officers-in-Charge for senior leadership roles and implement them as appropriate	Important	Yes	SAO-ODMS	30 November 2024	Understandably, this recommendation pertains to the possible sub-delegation to those designated as OIC Head of Mission and OIC Mission Support Division. Therefore, UNMISS will consult with BTAD to obtain guidance in this regard.
2	UNMISS should strengthen review procedures to ensure sub-delegations are accurately captured in the delegation of authority portal	Important	No	SAO-ODMS	Implemented	Review procedures are already in place to ensure that sub-delegations are accurately recorded in the portal. Some of the review procedures include review of the DOA dashboard to compare with information in the portal, automatic notifications when DOAs are due to expire, and notifications from HR on the end of service of staff with DOAs.

¹ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

² Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.