INTERNAL AUDIT DIVISION

REPORT 2024/057

Audit of the delegation of authority in the United Nations Transitional Assistance Mission in Somalia and the United Nations Support Office in Somalia

UNTMIS and UNSOS needed to adequately monitor the implementation of the Delegation of Authority framework

13 November 2024
Assignment No. AP2023-639-02

Audit of the delegation of authority in the United Nations Transitional Assistance Mission in Somalia and the United Nations Support Office in Somalia

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the delegation of authority in the United Nations Transitional Assistance Mission in Somalia (UNTMIS), formerly known as the United Nations Assistance Mission in Somalia (UNSOM), and the United Nations Support Office in Somalia (UNSOS). The objective of the audit was to assess how efficiently and effectively UNTMIS and UNSOS implemented the delegation of authority framework and ensured: (i) enhanced transparency and accountability in the exercise of decision-making authorities; and (ii) alignment of the sub-delegated authorities with the delegatees' responsibilities. The audit covered the period from 1 July 2021 to 30 June 2024 and included (a) sub-delegation structure and processes, (b) monitoring compliance with the delegated authority, and (c) management of exceptions to administrative instructions in human resources.

The delegation of authority largely supported programme delivery and improved efficiency of UNTMIS and UNSOS operations by expediting disposal of equipment, enhancing flexibility in the management of human resources, reducing processing timelines for procurement of goods and services, and decentralizing administration in sectors for efficient decision making. UNTMIS and UNSOS also ensured that staff completed mandatory training before receiving sub-delegations. However, there were gaps in monitoring key performance indicators for the four functional areas in the DoA framework, assessing controls over the implementation of the delegation of authority, and accounting for exceptions to administrative instructions.

OIOS made two important recommendations. To address issues identified in the audit, UNTMIS and UNSOS needed to:

- Assign responsibilities and provide guidance to ensure that accurate and complete Key Performance Indicators data is entered in the delegation of authority portal and appropriate measures are taken to address performance gaps; and

- Implement measures to promptly record all exceptions to the administrative instructions and ensure that no exceptions should remain unreported.

UNTMIS and UNSOS accepted both recommendations and have initiated action to implement them. Actions required to close the recommendations are indicated in Annex I.

CONTENTS

Audit of the delegation of authority in the United Nations Transitional Assistance Mission in Somalia and the United Nations Support Office in Somalia

I.   BACKGROUND

1.   The Office of Internal Oversight Services (OIOS) conducted an audit of the delegation of authority (DoA) in the United Nations Transitional Assistance Mission (UNTMIS), formerly known as the United Nations Assistance Mission in Somalia (UNSOM), and the United Nations Support Office in Somalia (UNSOS).

2.   In accordance with United Nations Security Council resolution 2753 (2024), the United Nations Transitional Assistance Mission in Somalia (UNTMIS) succeeded the United Nations Assistance Mission in Somalia (UNSOM) on 1 November 2024. UNTMIS mandate includes (inter alia) direct support for promotion and protection of human rights, strengthening justice and corrections systems, and coordinating security sector reforms. It will also involve knowledge and skill transfer to Somali nationals, including an effort to employ local staff, particularly women. Structured as a two-phase transition, UNTMIS' first phase supports Somalia's governance, security and development priorities with the transfer of responsibility to the United Nations Country Team (UNCT) by 31 October 2025. The second phase targets full Somali ownership by 31 October 2026, with UNCT assuming ongoing support roles thereafter.

3.   In January 2019, the Secretary-General introduced a revised framework for delegating increased authority directly to heads of entities in the areas of human resources, budget and finance, procurement and property management as outlined in ST/SGB/2019/2. The framework is a key pillar of the Secretary-General's management reforms and aims to further decentralize decision-making, align authorities with responsibilities, and strengthen accountabilities. The decision-making authority under this framework was limited to the administration of the United Nations Staff and Financial Regulations and Rules.

4.   The Business Transformation and Accountability Division (BTAD) within the Department of Management Strategy, Policy and Compliance (DMSPC) monitors the use of delegated authorities through 16 key performance indicators (KPIs) published online and accessible to heads of entities. The KPIs are updated quarterly using information generated from Umoja and Inspira and received from managers, while the Department of Operational Support has the role of advising, guiding, training and supporting entities on the implementation of the framework.

5.   Umoja, Inspira, United Nations Management Dashboards and the DOA portal are essential systems for implementing the DoA framework, ensuring efficient and transparent decision-making. Umoja streamlines decision-making in budget, procurement and property management. It assigns specific authorities delegated to individuals, facilitating effective and accountable management. Inspira facilitates oversight of human resources processes and provides clarity on decision-making authorities concerning personnel matters. Management dashboards, including tools such as BTAD and UNSOS-Integrated Business Process Management dashboards monitor key performance indicators, supporting the implementation of the DoA. The DoA portal is a web-based tool embedded in the United Self-Service application of the Secretariat.

6.   The Head of UNTMIS (Special Representative of the Secretary-General (SRSG) for Somalia) and the Head of UNSOS (Assistant Secretary-General (ASG/UNSOS)) have been delegated overall authority and responsibility to implement the DoA framework in UNTMIS and UNSOS, respectively. The SRSG for Somalia and ASG/UNSOS can subdelegate this authority to other officials and staff. Tables 1 and 2 below

show the distribution of the delegation of authority in the four functional areas for 91 delegated actions through retention and sub-delegation. While the SRSG for Somalia reports to the Secretary-General through the Under-Secretary-General of the Department of Political and Peacebuilding Affairs, the ASG/UNSOS reports to the Under-Secretary-General of the Department of Operational Support.

7.   UNSOS supports the implementation of UNTMIS's mandate by providing logistical support, including human resources, budget and finance, procurement and property management. In this regard, UNSOS support for UNTMIS is underpinned by an annual compact signed between the ASG/UNSOS and the SRSG for Somalia. The compact commits both UNTMIS and UNSOS to complying with rules and regulations and demonstrating transparency and accountability in utilizing financial resources.

8.   UNTMIS operates on a calendar year budget with allocations of $103 million for 2022, $97 million for 2023, and $87 million for 2024. UNSOS follows a fiscal year from July to June, with budgets of $447 million (2021/22), $451 million (2022/23), and $557 million (2023/24). From July 2021 to June 2024, UNSOS completed 382 recruitment activities (152 for UNTMIS and 230 for UNSOS), and procured goods and services valued at $1,015 million. It also disposed of property and equipment worth $31 million.

Table 1: Distribution of actions delegated to UNTMIS as of 31 December 2023

Functional area	Delegated actions		
	Total number of actions	Retained by the SRSG	Subdelegated to UNTMIS/UNSOS officials
Budget and finance	19	17	2
Procurement	6	6	0
Property management	2	2	0
Human resources	64	64	0
Total	**91**	**89**	**2**

Source: *ST/SGB/2019/2 DoA framework and DoA portal*

Table 2: Distribution of actions delegated to UNSOS as of 31 December 2023

Functional area	Delegated actions		
	Total number of actions	Retained by the ASG	Subdelegated to UNSOS officials
Budget and finance	19	6	13
Procurement	6	1	5
Property management	2	1	1
Human resources	64	13	51
Total	**91**	**21**	**70**

Source: ST/SGB/2019/2 DoA framework and DoA portal

9.   The DoA is governed by: (a) ST/SGB/2019/2 – Delegation of authority in the administration of the Staff Regulations and Rules and the Financial Regulations and Rules; (b) Accountability framework for monitoring the exercise of delegated decision-making authority; (c) Delegation of authority instrument from the Secretary-General to the Head of Entity; (d) Guide for heads of entity for monitoring decision-making under the delegation of authority framework; (e) ST/SGB/2018/1 - United Nations Staff Regulations and Rules; and (f) ST/SGB/2013/4 - United Nations Financial Regulations and Rules.

10.   Comments provided by UNTMIS and UNSOS are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

11.   The objective of the audit was to assess how efficiently and effectively UNTMIS and UNSOS implemented the delegation of authority framework and ensured: (i) enhanced transparency and accountability in the exercise of decision-making authorities; and (ii) alignment of the sub-delegated authorities with the delegatees' responsibilities.

12.   This audit was included in the 2023 risk-based work plan of OIOS due to the financial and operational risks associated with incorrect application of personal accountability or failure to correctly discharge the delegation of authority, which may adversely impact the delivery of UNTMIS and UNSOS mandates.

13.   OIOS conducted this audit from October 2023 to July 2024. The audit covered the period from 1 July 2021 to 30 June 2024. Based on an activity-level risk assessment, the audit covered higher and medium risks areas in the in the implementation of the delegation of authority framework, which included: (a) sub-delegation structure and processes, (b) monitoring compliance with the delegated authority, and (c) management of exceptions to administrative instructions in human resources.

14.   The audit methodology included: (a) interviewing Mission personnel from budget and finance, procurement, property management and human resources sections; (b) reviewing relevant documentation including 142 of the 262 delegation and sub-delegation instruments; (c) analytical review of data extracted from the DoA portal, Umoja and BTAD KPI reports to assess compliance with role mapping, segregation of duties, and compliance with mandatory training requirements; (d) assessing data management systems, practices and processes related to the DoA portal; and (e) testing delegated authorities of all holders for alignment with their functional roles.

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

III. AUDIT RESULTS

A. Management of sub-delegations

<u>Delegation of authority largely supported programme delivery and improved the efficiency of UNTMIS and UNSOS operations</u>

16.   One of the core principles of the delegation of authority is to bring decision-making closer to the point of service delivery for improved efficiency and effectiveness of operations. In this regard, OIOS interviews with section chiefs in the Procurement, Property Management, Human Resources and Budget and Finance sections in UNSOS, and documentation review indicated improved timeliness for processing transactions. For example:

- A review of property disposal reports showed that equipment disposal timelines decreased from an average of 120 days in the year 2021 to under 30 days by the end of 2023.

- Enhanced flexibility in the management of human resources allowed UNTMIS and UNSOS to extend non-staff personnel performing critical functions in Somalia beyond the statutory period. For example, the ASG/UNSOS approved 26 exceptions to Human Resources rules, including engaging 10 consultants beyond 24 months within a 36-month period (detailed in Section C) to fulfill operational demands and meet liquidity challenges.

- Increased procurement thresholds and the option for single-level review by contracts committees resulted in reduced processing timelines and shortened lead time in obtaining critical goods or services such as bulk water for drinking and general uses in various locations in Somalia, and gym equipment and other welfare facilities for staff stranded in Somalia.

- In 2023, enhanced delegated authority enabled the Heads of UNTMIS and UNSOS to grant special leave to staff members caught in the crossfire (such as in Mogadishu and Kismayo) without the need for Headquarters' approval. This positively impacted staff welfare.

- The ASG/UNSOS also decentralized administrative and logistics support and decision-making for sector managers and Regional Administrative Officers (RAOs) to enable quicker and more efficient decision-making in the sectors. Authorities subdelegated included: approving a one-time increase of construction costs and earmarked fund requests up to $25,000; managing imprest funds up to $10,000; and handling resources allocations such as living accommodations, office facilities, and transport.

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

<u>Discussions were underway to clarify the delegated authorities and responsibilities between UNTMIS and UNSOS</u>

18.   The DoA framework requires entities lacking adequate capacity or infrastructure to seek assistance from service providers approved by the Under-Secretary-General for Operational Support. Service providers do not require sub-delegations to implement decisions on behalf of another entity. This measure is crucial for the effective execution of delegated authorities, ensuring both operational efficiency and compliance.

19.   UNSOS provides logistical support to UNTMIS, the African Union Transition Mission in Somalia (ATMIS), and Somali Security Forces as mandated by Security Council resolutions 2245 (2015) and 2687 (2023). As a result, UNSOS is considered a service provider and implements decisions on the use of resources allocated to UNTMIS.

20.   However, there were some ambiguities and overlaps in the delegated authorities, responsibilities and accountability between the two Heads of Offices. For example, the DoA to the SRSG for Somalia also covered functions that were under the logistical support responsibility of the ASG/UNSOS, including procurement and medical services. These ambiguities resulted in lack of clarity on the accountability. For example, the Director/ UNSOS approves the use of UNTMIS resources, which is the responsibility of the SRSG for Somalia.

21.   When the revised DoA framework was introduced in 2019, the SRSG for Somalia directly subdelegated authorities to UNSOS certifying, approving and procurement officers. Subsequent consultations between UNTMIS, UNSOS and BTAD noted possibility of overlap between the SRSG and ASG/UNSOS roles, and in November 2022, all sub-delegations were cancelled at the end of the SRSG's term. Only sub-delegations for petty cash/imprest accounts and certifying officer roles were maintained.

22.   In May 2023, the newly appointed SRSG for Somalia accepted the DoA from the Secretary-General and the additional human resources delegations for mobility reassignment and termination of appointment up to and including the D-2 level. The new SRSG retained all authorities delegated by the Secretary-General and did not further delegate any authorities to UNSOS staff. This indicated a shift towards retaining all

decision-making authority within UNTMIS while maintaining the service provider role for UNSOS, as mandated.

23.   OIOS noted that consultations have been ongoing between UNTMIS, UNSOS and BTAD, to clarify the accountability measures required to streamline implementation of the DoA in UNTMIS.

Subdelegations were properly recorded in the delegation of authority portal

24.   The DoA framework requires all delegations and related actions, including limitations, revocations and suspensions, to be recorded and managed through the online portal. UNTMIS and UNSOS portal administrators are responsible for documenting delegations in the system and generating reports on user activities and compliance. They are also responsible for revoking delegations of staff members who are no longer performing related roles where relevant. Security Liaison Officers (SLOs) are responsible for granting access, mapping and deprovisioning roles in Umoja in accordance with subdelegations in the portal.

25.   A review of DoA portal records showed that 232 (of the 242 sub-delegations issued during the audit period) were processed within an average of 7 days, which is well within the recommended 30 days, while 10 were revoked due to necessary changes before acceptance or rejection. Sub-delegations in the Portal defined roles, responsibilities, and limitations for recipients.

26.   Officers-in-Charge (OiCs) received sub-delegations via the Portal, and through regular broadcasts, UNSOS announced absence of critical staff, duration and OiCs to perform responsibilities. These procedures ensured that OiCs performed roles with the correct level of sub-delegated authority.

27.   The SLOs used various sources of information to monitor Umoja roles and sub-delegations in the DoA portal, including monthly access review and validation of inactive users, bi-monthly field personnel checkout reports, and results of monthly checks conducted by BTAD. The Umoja Security Team shared quarterly reports listing separated and inactive users, requesting SLOs to delete or justify retention. Based on the above, OIOS concluded that sub-delegations were properly recorded in the delegation of authority portal.

Conflicting roles in Umoja have been addressed

28.   The DoA framework requires preventing conflicting roles in Umoja that align with the principle of segregation of duties.

29.   The Umoja/Enterprise Resource Planning Solution Division issued quarterly reminders and instructions to UNTMIS and UNSOS SLOs to generate segregation of duties reports to identify and resolve conflicting roles. These instructions categorized conflicts and required SLOs to rectify or provide justifications for acceptable risks.

30.   A review of UNTMIS/UNSOS segregation of duties reports for quarters ending March and December 2022 and June, September and December 2023 showed that UNSOS SLOs resolved conflicts raised in the segregation of duty reports or identified by BTAD. The reports also classified conflicts as "redundant" or "medium risk". No high-risk conflicts were identified. Redundant conflicts arose from overlapping functionalities under different system roles, which remained unresolved because the involved staff needed to continue performing these functions under separate Enterprise roles. Medium conflicts occurred when staff at alternative locations needed to support sectors to segregate specific functions in those sectors.

31.   These efforts led to a 50 per cent reduction in conflicts, from 92 in the June 2023 report to 46 in the October 2023 report. However, UNSOS did not provide specific justifications for retaining each of the 46 unresolved conflicts in Umoja. These conflicts had remained unresolved for periods ranging from one to five years at the time of the audit. UNSOS issued a general memo to justify retaining conflicts in September 2021 and referenced the same for the 46 unresolved conflicts.

32.   Subsequently, however, by August 2024, UNSOS SLOs working with Umoja/Enterprise Resource Planning Solution Division had further reduced the conflicts to eight, which were justified, approved and supported by the need for business continuity or deemed redundant.

Staff completed mandatory training required for implementing the delegation of authority prior to receiving sub-delegations

33.   The DoA framework requires issuing sub-delegations to staff who are qualified to perform the functions in line with relevant classified job descriptions and have undertaken mandatory training as described in the delegation instrument.

34.   OIOS review of training records in Umoja noted that all users, including 10 procurement officers and all 43 certifying and approving officers in the Mission, completed mandatory training before gaining access to various enterprise resource planning tools within Umoja to perform their respective roles.

B.   Monitoring and compliance with the delegation of authority

Key performance indicators needed to be monitored regularly to enhance accountability

35.   BTAD reports quarterly on entities' performance against 16 KPIs covering the four functional areas in the DoA framework. The results are published on the accountability indicator monitoring (AIM) dashboard maintained by BTAD. The KPIs track delegatees' compliance with policy framework and internal controls and guide UNTMIS and UNSOS in taking necessary action to improve performance. As indicated in table 3 below, analysis of UNTMIS and UNSOS performance against targets for the period from July 2021 to December 2023 showed that UNTMIS fully met the targets for three KPIs, partially met eight KPIs, while five KPIs were not applicable as they related to logistical support functions performed by UNSOS. UNSOS fully met targets for six KPIs and partially met targets for eight KPIs, while two KPIs were not applicable.

Table 3: Analysis of KPIs on the Accountability Indicator Monitoring Dashboard maintained by BTAD

Functional area	KPI	Target	UNTMIS performance	UNSOS performance
Human resources	Equitable geographical representation	A minimum of 50% appointments of staff from unrepresented and underrepresented countries against geographical posts	Not applicable[1]	Not applicable
	Gender parity	50/50 gender parity	Not fully met	Not fully met
	Recruitment process	Filling a post within 120 days from the time of issuance of a job opening to selection	Not fully met	Not fully met
	Mandatory learning	Percentage of staff who have completed all mandatory training courses-100%	Not fully met	Not fully met
	Timely reporting of HR exceptions	All exceptions to be reported within four calendar days from the date of the decision	Not fully met	Not fully met
Budget and finance	Expenditure against appropriations	The average monthly expenditures including commitments should be less than related budget appropriation	Not fully met	Not fully met
	Voluntary contributions management	Cash-to-budget ratio as of the end of the reported period should be equal to or greater than 100%	Meets target	Meets target
	Cost recovery sustainability	The cost of services provided not to exceed the accumulated fund balance (be below 100%) in each reporting period	Not fully met	Not fully met
	Timely payments to service providers	100 per cent compliance of all non-staff and non-government payments to be disbursed within 30 days from the invoice.	Not fully met	Not fully met
Procurement	Utilization of long-term contracts	Stand-alone purchases to increase the overall utilization of long-term contracts by indicating the ratio of stand-alone purchases versus purchases from long-term contracts	Not applicable	Meets target
	Utilization of formal methods of solicitation	Minimize exceptions to the use of formal methods of solicitation	Not applicable	Meets target
	Procurement approvers with delegation	To eliminate the number of SA.16 source-to-acquire approver roles in Umoja that were granted to staff members without an active delegation of authority in procurement.	Not applicable	Meets target
Property management	Prevention of Loss of Property	Progressive reduction in percentage of lost property as compared to total (measured in both value and quantity).	Meets target	Meets target
	Write-off and disposal of property	Write-off of property items within 90 days maximum between determination of non-usability of property and write-off	Meets target	Meets target

[1] Since the peacekeeping missions did not have geographical posts, the KPI on equitable geographical representation was not applicable to UNSOS. BTAD started issuing the KPI on UNSOM equitable geographical representation in 2024.

	Property management mandatory training	100% completion of all training courses by delegatees.	This requirement is currently suspended[2]	
Travel	Advance travel purchase policy	All requests for official travel should be finalized (i.e., approved and ticketed) at least 16 calendar days prior to the requested start date of the travel	Not fully met	Not fully met

Sources: BTAD_AIM Dashboard

36.   An analysis of the quarterly reports for the period from July 2021 to December 2023 indicated that: (a) cash balances against budgets for voluntary cash contributions were above the 100 per cent target, at 186 and 338 per cent for UNTMIS and UNSOS respectively; (b) average percentage of property verification per reporting cycle was 98 and 96 per cent for UNTMIS and UNSOS, respectively; (c) timeliness for asset write-offs improved in the last 12 months of the audit period; and (d) recovery of costs for services provided exceeded the 12-month reporting period for UNTMIS, while UNSOS reported zero outstanding costs.

37.   However, some performance targets were not met, including:

- A 3 per cent decrease to 37 per cent in gender representation for women in UNTMIS, while UNSOS attained an increment of 5 per cent to 34 per cent.

- Only 68 per cent of UNTMIS and 52 per cent of UNSOS posts were recruited within the targeted 120 days to fill a post. Additionally, discrepancies were noted between recruitment information reported on the BTAD dashboard and what was confirmed by UNSOS management in Inspira, with the Human Resources Section reporting 12 and 29 recruitment cases less than the actual for UNTMIS and UNSOS, respectively, from July 2021 to June 2023.

- Completion rates for mandatory learning were below 100 per cent for UNTMIS and UNSOS. For performance cycles ended March 2023 and 2022, UNTMIS achieved 52 and 43 per cent, respectively, while UNSOS achieved 61 and 41 per cent.

- For the performance cycles that ended December 2023 and 2022, UNTMIS recorded budget utilization rates of 126 and 116 per cent respectively, while UNSOS reported rates of 150 and 139 per cent for the cycles that ended June 2023 and 2022, which was above the acceptable range of 96 to 104 per cent.

- Compliance with the advance travel purchase policy was below the 100 per cent target, with UNTMIS achieving only 32 and UNSOS 33 per cent.

- Payment timeliness for goods and services also fell short of expectations, with only 48 of UNTMIS's and 49 per cent UNSOS's invoices settled within 32 days against the required 90 per cent.

38.   UNTMIS and UNSOS designated focal points from the procurement and property management sections and two administrative officers to review the KPIs. However, UNTMIS and UNSOS did not clearly assign responsibilities for ensuring that data on the dashboard is accurate and complete, and providing support to management to address performance gaps.

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[2]The requirement to complete mandatory property management training is currently suspended pending the issuance of the updated property management DoA instrument.

> **(1)** **UNTMIS and UNSOS should assign responsibilities and provide guidance to ensure that accurate and complete Key Performance Indicators data is entered in the delegation of authority portal and appropriate measures are taken to address performance gaps.**
>
> *UNTMIS and UNSOS accepted recommendation 1 and stated that management would engage with counterparts at DMSPC to determine the most appropriate method of monitoring progress against established key performance indicators, and for the validation of related data to identify any areas of underperformance to be addressed.*

Need to effectively assess controls over implementation of delegation of authority

39. The SRSG for Somalia and ASG/UNSOS are responsible and accountable for monitoring and ensuring proper exercising of the authorities they subdelegate. They should proactively identify and manage risks and implement actions to address control deficiencies. On an annual basis, entities are required to complete an internal control self-assessment questionnaire administered by the Controller's Office. This assessment focuses on key entity-level and process controls, including those related to DoA. Heads of entities are responsible and accountable for maintaining a system of internal controls and submitting a signed assurance statement to the Controller's Office based on their entity's self-assessment.

40. At the time of the audit, UNTMIS and UNSOS had submitted internal questionnaires and signed assurance statements for 2021 and 2022. A review of the signed annual assurance statements for both entities indicated that some controls, including those on DoA, information technology, security, human resources, procurement, management of budget and finance were rated as strong or adequate. The statements also proposed actions to address weaknesses noted in travel management, evaluation, and logistics execution.

41. However, a review of the internal questionnaires supporting the assessments showed that UNTMIS and UNSOS did not effectively assess controls over the implementation of DoA. The controls were rated as strong despite incomplete reporting of exceptions, lack of review of KPIs, and not using BTAD dashboard reports to remedy performance gaps.

42. UNTMIS and UNSOS also assessed controls for procurement, management of facilities, fraud and misconduct operations as strong although recent audits conducted by OIOS for: (a) procurement in UNSOS (2023/079); (b) facilities maintenance, repair and ground maintenance services contract in UNSOS (2023/18); and (c) the use and management of contracts UNTMIS and UNSOS (2023/101), identified significant control weaknesses in procurement requirements definition, record-keeping, staff training, bid evaluations, technical evaluations and contractor performance management impacting implementation of procurement authority.

43. The above inconsistencies arose because UNTMIS and UNSOS only used section chiefs to assess their activities without the involvement of the UNSOS Risk Management and Compliance Unit. In some cases, questionnaires were filled by administrative assistants. This limited the objectivity and effectiveness of such assessments. In April 2024, UNTMIS and UNSOS completed the 2023 assessment and took measures to improve the process. A review of the self-assessment questionnaires showed that the assessments were more reliable due to section chiefs providing more accurate information. Further, the process was strengthened by the UNSOS Risk Management and Compliance Officer's review. The assessments were subsequently reviewed and approved by the Director UNSOS and UNTMIS Chief of Staff before endorsement by the Heads of UNTMIS and UNSOS.

44. While OIOS noted the improvements, UNTMIS and UNSOS needed to ensure that these strengthened controls remain sustainable by consistently using accurate information while ensuring the

input of the Risk Management and Compliance Unit to strengthen assessment controls and mitigation of risks impacting the implementation of delegation of authority framework
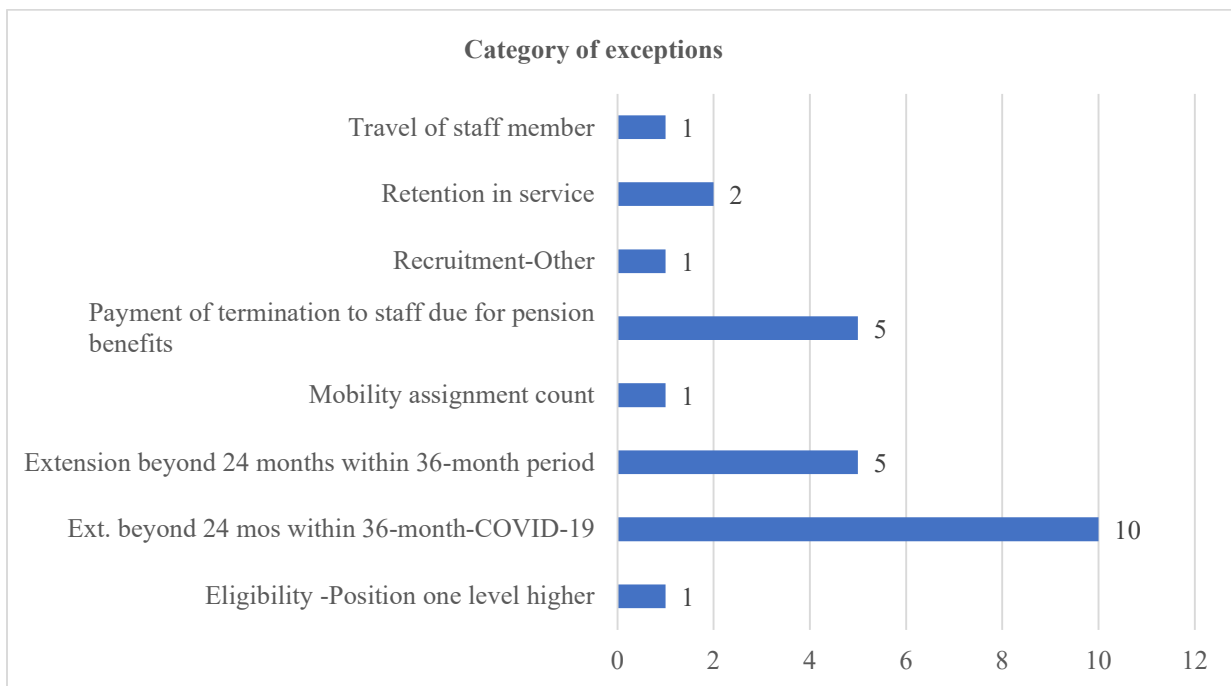
C.   Management of exceptions to administrative instructions

<u>Need to account for all exceptions to administrative instructions in a timely manner</u>

45.   UNTMIS and UNSOS are required to report to BTAD on exceptions to administrative instructions in human resources within four calendar days from the decision date. Such exceptions should be recorded in an Exception Reporting Log that is managed by BTAD as a central repository for exceptions and discretionary decisions related to human resources.

46.   From July 2021 to June 2023, UNTMIS reported one exception (an internship extension beyond six months due to COVID-19), and UNSOS reported 26 exceptions, as shown in figure 1 below. The Exception Reporting Log detailed the justification and relevant staff regulations and rules for each exception. The relevant approvals were also uploaded in the exception log, as required, and BTAD acknowledged all the cases.

Figure I- Exceptions recorded by UNSOS during the period July 2021 to December 2023

Source: DOA exceptions in the Exception Reporting Log

47.   As part of quarterly performance monitoring against the 16 KPIs, BTAD monitors the timeliness of reporting exceptions to administrative instructions as reported in the Exception Reporting Log. OIOS noted discrepancies between cases reported in BTAD dashboards and the Exception Reporting Log. For the audit period, BTAD dashboards reported zero (UNTMIS) and four (UNSOS) exceptions against the one (UNTMIS) and 26 (UNSOS) exceptions documented in the Log. Furthermore, some delays were noted in the reporting of exceptions. The UNTMIS single case was reported after 288 days, while 13 exceptions by UNSOS were reported after an average of 125 days.

48.   A review of records for temporary appointments, temporary duty assignments, consultants and individual contractors for the period from July 2021 to December 2023 showed that four exceptions were not reported in the Exception Reporting Log. These included one temporary appointment for UNTMIS and two for UNSOS that exceeded the 729 days; and one temporary deployment for UNTMIS that lasted five months. The discrepancies and delays in logging exceptions occurred due to inadequate monitoring for timely recording in the log.

> **(2)**   **UNTMIS and UNSOS should implement measures to promptly record all exceptions to the administrative instructions within four calendar days from the date of decisions in the exception log, and that no exceptions should remain unreported.**
>
> *UNSOS and UNTMIS accepted recommendation 2 and stated that management have instituted measures to ensure that exceptions are logged in the portal within the specified timeframe, including designating focal points in the Human Resources Section to be notified when an exception is been processed and approved.*

IV.   ACKNOWLEDGEMENT

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

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Internal Audit Division
Office of Internal Oversight Services

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STATUS OF AUDIT RECOMMENDATIONS

Audit of the delegation of authority in the United Nations Transitional Assistance Mission and the United Nations Support Office in Somalia

Rec. no.	Recommendation	Critical[3]/ Important[4]	C/ O[5]	Actions needed to close recommendation	Implementation date[6]
1	UNTMIS and UNSOS should assign responsibilities and provide guidance to ensure that accurate and complete Key Performance Indicators data is entered in the delegation of authority portal and appropriate measures are taken to address performance gaps.	Important	O	Receipt of evidence that UNTMIS and UNSOS have assigned responsibilities and established guidance to ensure that accurate and complete Key Performance Indicators data is entered in the delegation of authority portal and appropriate measures are taken to address performance gaps.	31 June 2025
2	UNTMIS and UNSOS should implement measures to promptly record all exceptions to the administrative instructions within four calendar days from the date of decisions in the exception log, and that no exceptions should remain unreported.	Important	O	Receipt of evidence of designation of focal points and instructions to receive notification upon processing and approval of exceptions to the administrative instructions within four calendar days from the date of decisions in the exception log.	31 December 2025*

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[3] 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.

[4] 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.

[5] Please note the value C denotes closed recommendations whereas O refers to open recommendations.

[6] Date provided by UNTMIS and UNSOS in response to recommendations. ((except * -- date indicated by OIOS).

APPENDIX I

Management Response

United Nations Support Office in Somalia (UNSOS)

Interoffice Memorandum

To: Mr. Byung-Kun Min, Director   **Ref**: UNSOS/010/M.
          Internal Audit Division, OIOS

          Ms. Fatoumata Ndiaye, Under-Secretary-General
          For Internal Oversight Services

From: James Swan   **Date:** 14 October 2024
          Acting Special Representative of the
          Secretary-General for Somalia and Head of the
          United Nations Assistance Mission in Somalia

          Aisa Kirabo Kacyira
          Assistant Secretary-General and Head of the United Nations
          Support Office in Somalia

Subject: **Response to draft report Audit of the delegation of authority in the United
              Nations Assistance Mission in Somalia and the United Nations Support Office
              in Somalia (Assignment No. Ap2023-639-02)**

1. Further to your memorandum reference no. OIOS-2024-01858 of 11 October 2024,
   please find attached the UNSOM and UNSOS response to the subject audit.

2. We thank you for your continued support to the work of UNSOM and UNSOS.

cc: Ms. Xin Zhou, Professional Practice Section, Internal Audit Division, OIOS
      Ms. Qurat-ul-Ain Sadozai, Director UNSOS
      Ms. Judith Gotz, Chief of Staff, UNSOM
      Mr. Dolapo Kuteyi, Senior Administrative Officer, UNSOS
      Ms. Anshu Saxena, Senior Mission Planning Officer, UNSOM
      Ms. Helen Tsegay, Administrative Officer, UNSOS
      Ms. Sachiyo Miwa, Programme Management Officer, UNSOM

                        UNSOS – Mogadishu - Somalia

AUDIT RECOMMENDATIONS

Audit of the delegation of authority in the United Nations Assistance Mission in Somalia and the United Nations Support Office in Somalia

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNSOM and UNSOS should assign responsibilities and provide guidance to ensure that accurate and complete Key Performance Indicators data is entered in the delegation of authority portal and appropriate measures are taken to address performance gaps.	Important	Yes	Senior Administration Officer	31 June 2025	UNSOM and UNSOS will engage with counterparts at DMSPC to determine the most appropriate method of monitoring progress against established key performance indicators, and for the validation of related data to identify any areas of underperformance to be addressed.
2	UNSOM and UNSOS should implement measures to promptly record all exceptions to the administrative instructions within four calendar days from the date of decisions in the exception log, and that no exceptions should remain unreported.	Important	Yes	Chief Human Resources Officer	30 October 2024	UNSOM and UNSOS have instituted measures to ensure that exceptions are logged within the specified timeframe. In this respect, focal points have been designated in the Human Resources Section, who will be notified when an exception is being processed, and as soon as it is approved, to ensure prompt recording in the portal.

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[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.