



INTERNAL AUDIT DIVISION

REPORT 2024/075

Audit of mission liquidation, transition and closure support by the Regional Service Centre in Entebbe

RSCE adequately supported mission closures and incorporated lessons learned; however, there was a need to develop a mission support work plan template and strengthen its resolution of residual financial transactions from closing missions

20 December 2024

Assignment No. AP2024-616-01

Audit of mission liquidation, transition and closure support by the Regional Service Centre in Entebbe

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of mission liquidation, transition and closure support by the Regional Service Centre in Entebbe (RSCE). The objective of the audit was to assess the efficiency and effectiveness of RSCE's support for missions undergoing liquidation, transition and closure. The audit covered the period from 1 July 2022 to 30 June 2024 and covered higher and medium-risk areas, which included: (a) planning for support of closing missions; (b) processing of separations, repatriation travel and education grants; and (c) post-liquidation activities.

RSCE developed mission-specific service level agreements, applied the scalability model to determine resource needs, and developed a mission-specific risk register to support closing missions. RSCE also processed staff member separations and repatriation travel on time and within its performance benchmarks.

RSCE relied on the liquidation plan for the closing missions for its work planning and execution. However, the mission liquidation plan was not an effective work planning tool for RSCE as it did not provide a roadmap for its mission closure support activities. Regarding open items, there was insufficient coordination amongst RSCE service lines and its Accounts Unit to ensure the timely closure of open items.

OIOS made two recommendations. To address issues identified in the audit, RSCE needed to:

- Put in place a mechanism to ensure the consistent and timely use of the weekly activity chart to enable the effective setting of mission closure support activities and milestones and assessment of its performance; and
- Develop a mechanism to provide shared and common visibility into open items amongst different service lines to support timely follow-up actions on all open items.

RSCE accepted both recommendations and has initiated action to implement them. Actions required to close the recommendations are indicated in Annex I.

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Audit of mission liquidation, transition and closure support by the Regional Service Centre in Entebbe

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of mission liquidation, transition and closure support by the Regional Service Centre in Entebbe (RSCE).
2. The Department of Operational Support (DOS) guide for senior leadership on mission closure identifies four phases for missions undergoing closure:
 - Pre-closure – strong indication that the mission will close, usually when there is a proposed reduction in the field entity size, scope or mandate.
 - Mandate completion – mission receives Security Council notification of the end of the mandate.
 - Liquidation – the mission undertakes activities necessary for closure.
 - Post-liquidation – the mission has closed its field presence with DOS, United Nations Global Service Centre (UNGSC) and RSCE finalizing transactions and reports.
3. DOS, UNGSC, RSCE and the closing missions are pivotal in a mission's liquidation and final closure. DOS provides overall strategic guidance and coordination for the closure process. It ensures mission closure activities align with United Nations policies and mandate timelines and facilitates communication and collaboration amongst the closing mission, RSCE and other United Nations entities. UNGSC provides logistical, technical, and administrative support. It ensures the mission's assets are accounted for, disposed of, or repatriated in accordance with United Nations regulations. The closing mission is responsible for executing the operational aspects of the closure, including local coordination, proper handover to local authorities or other entities, and finalizing reporting and documentation.
4. RSCE provides a range of administrative, logistics and information and communications technology services to 17 client missions in Africa, representing 62 per cent of all United Nations peacekeeping and special political missions worldwide. RSCE operates under service level agreements (SLAs) signed with client missions, offering administrative services through its four service lines: (a) Benefits and Payroll; (b) Travel, Claims and Education Grant; (c) Client Services; and (d) Financial Services and Compliance Monitoring. Each service line is headed by a manager at the P-5 level who reports to the RSCE Director.
5. RSCE supports mission closures by providing administrative, financial, and human resources services, which include: (a) financial settlements; (b) personnel separations and repatriations; and (c) managing outstanding transactions or open items after a mission has closed. Between August 2023 and August 2024, RSCE processed 1,246 separations and repatriations of international and national staff for MINUSMA and UNITAMS and resolved 168 education grant advance cases as at July 2023. RSCE provides services through a mission closure SLA signed by the mission, DOS and RSCE. RSCE will be involved in the planning process during pre-closure to understand the closing mission's transactional needs and associated risks. RSCE will also process transactions during the closure period and continue to process residual transactions after the field entity closure.
6. RSCE relied on the following enterprise systems to process and manage its transactions: (a) Umoja for payroll and personnel actions; (b) Inspira for recruitment and performance management; and (c) Field Support Suite for tasks such as check-out, entitlement requests and travel submissions. RSCE also used an

Excel-based scalability model to forecast and plan staffing levels relative to the workload demands to support mission closures.

7. During the last five years, there have been three peacekeeping missions and two special political mission closures: (a) United Nations African Union Hybrid Operation in Darfur (UNAMID); (b) United Nations Mission for Justice Support in Haiti (MINUJUSTH); (c) United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA); and (d) United Nations Integrated Transition Assistance Mission in Sudan (UNITAMS) and United Nations Integration Peacebuilding Office in Guinea-Bissau (UNIOGBIS) as the two special political missions. Information about these mission closures is highlighted in table 1.

Table 1: Missions closed between 2018 to 2023

Mission	Year established	Mandate ending year	Budget at closure (in million \$)	Civilian personnel	Uniformed personnel
MINUJUSTH	2017	2019	\$3	325	75
UNIOGBIS	2010	2020	\$18	137	15
UNAMID	2007	2020	\$386	2,620	6,511
MINUSMA	2013	2023	\$1,262	3,384	12,193
UNITAMS	2020	2023	\$66	355	70

Source: United Nations peacekeeping factsheets and budget documents

8. Comments provided by RSCE are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

9. The objective of the audit was to assess the efficiency and effectiveness of RSCE’s support for missions undergoing liquidation, transition and closure.

10. This audit was included in the OIOS 2024 risk-based work plan due to the increasing number and risk of mission closures.

11. OIOS conducted this audit from May to November 2024 and covered the period from 1 July 2022 to 30 June 2024. Based on an activity-level risk assessment, the audit covered higher and medium-risk areas in RSCE’s support of mission liquidation, transition and closure, which included: (a) planning for support of closing missions; (b) processing of separations, repatriation travel and education grants; and (c) post-liquidation activities.

12. The audit methodology included: (a) reviews of the relevant policies, procedures, manuals, and guidelines; (b) interviews of key personnel from RSCE and closed missions, and staff from the Finance Division in the Department of Management Strategy, Policy and Compliance (DMSPC); (c) analytical reviews of data related to all staff separations in Umoja and Field Support Suite; (d) sample testing of: 90 repatriation travel for timely processing, 168 education grant advance cases for adequate recovery, and 848 open items outstanding for more than 365 days to assess reasons for delays; and (e) an assessment of data management systems, practices and processes related to the support resource need analysis.

13. MINUJUSTH and UNIOGBIS were not in the scope of this audit as these missions were closed before the audit period, and the residual transactions were transferred to the Division of Special Activities within DOS.

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

III. AUDIT RESULTS

A. Planning for support of closing missions

RSCE conducted risk assessments to enhance its support for mission closures but could develop a more collaborative approach with key stakeholders

15. The Legal Compliance, Audit Response and Risk Unit in RSCE is responsible for conducting risk assessments by collaborating with service line managers, unit chiefs and risk owners to identify and assess potential risks. RSCE's Enterprise Risk Management Committee, chaired by the Director, vets, validates and prioritizes critical risks and recommends mitigation measures.

16. OIOS confirmed that risks related to mission closures for UNAMID and UNITAMS were incorporated into RSCE's entity risk register. Following the mandate to close MINUSMA, RSCE conducted a dedicated risk assessment focused on the MINUSMA closure, which was finalized in August 2023 and validated by the Enterprise Risk Management Committee. RSCE developed the risk register in coordination with RSCE service lines and coordinated with MINUSMA's Risk Management Unit to ensure consistency between both entities' risk registers. Weekly meetings were held between the Legal Compliance, Audit Response and Risk Unit and MINUSMA focal point to maintain communication and coordination throughout the liquidation process.

17. While RSCE implemented mitigation actions for risks with minimal stakeholder dependencies, those involving other stakeholders could not be realistically mitigated without their active engagement and collaboration. For example, RSCE identified very high risks pertaining to mission readiness for closure and the dependencies on other Secretariat departments, such as the reliance on policy and operational guidance from DMSPC and DOS. However, these risks had no mitigating actions. This underscores the need for a collaborative approach to risk management between all key stakeholders during mission closures, for which there were no specific guidelines.

18. RSCE stated that the lack of a coordinated approach to risk management is a significant challenge in the mission closure process. However, it highlighted that the coordination of such action would be better implemented by DOS as the lead on strategic matters on mission closure. OIOS did not make a recommendation as the responsibility is shared amongst multiple stakeholders, but noted the opportunity for key stakeholders to collaboratively develop a broader risk assessment to address all key risks during mission closures.

Need for an RSCE-specific work plan template to guide mission closure support activities more effectively

19. The 2018 Guidelines for Senior Leadership on Field Entity Closure Mission require closing missions to prepare realistic and well-structured closure plans to ensure a successful and orderly mission closure. A mission facing closure must identify the full scope, level of effort and activities to be completed as early as possible. The Guidelines acknowledge mission closures are complex, high-volume, and time-sensitive operations requiring closing missions and all stakeholders to plan thoroughly.

20. MINUSMA, UNITAMS and UNAMID prepared liquidation plans to guide their mission closure activities. The closure of MINUSMA was unprecedented due to the significantly shorter timeframe to liquidate the mission. As the second-largest peacekeeping mission by budget, MINUSMA's closure posed

a considerable challenge, particularly for RSCE resource planning. To address these challenges, RSCE implemented proactive measures, including an early fact-finding and planning visit to the mission led by the Director and a dedicated team to expedite the planning and assessment of work tasks. The Director held a town hall with MINUSMA staff to prepare them for the separation process and ensure a smoother transition. There was regular engagement between MINUSMA and RSCE through a liquidation focal point intended to provide a steady flow of information and enable timely adjustments. RSCE also integrated its team into MINUSMA's operations, which helped accelerate tasks such as staff repatriations, separations and records management.

21. RSCE relied on the closing mission's liquidation plan for its work planning and execution. However, in the case of MINUSMA, OIOS identified shortcomings that limited the effectiveness of the liquidation plan as a work planning tool for RSCE:

- The liquidation plan was finalized on 1 February 2024, when several activities, such as staff separations and repatriations, had already started. While a drawdown plan was prepared for June to December 2023, it was not comprehensive and did not include key processes, such as staff repatriation travel, which is critical for achieving drawdown milestones.
- The plan primarily focused on mission deadlines, such as the handover of fully reconciled personnel records for the staff separation process. However, it did not outline RSCE's responsibilities or timelines for actions following the handover.
- The plan is a high-level document, limiting its effectiveness as a tool for RSCE to track and measure its performance. For instance, while the plan provides timelines for the closure of a mission site, it leaves it to RSCE to determine how and when staff separations at that site will occur.

22. The mission liquidation plan did not offer RSCE a detailed roadmap to meet RSCE's key mission closure deliverables. RSCE had used a weekly activity chart in previous mission liquidations to plan and track progress. However, there were challenges with consistent and timely updates to the chart. RSCE noted that it would enhance the use of the chart, enabling a more structured approach to setting milestones and evaluating performance against mission closure objectives.

(1) RSCE should put in place a mechanism to ensure the consistent and timely use of the weekly activity chart to enable the effective setting of mission closure support activities and milestones and assessment of its performance.

RSCE accepted recommendation 1 and stated that the weekly activity chart would be leveraged to meet the same objective as a work planning tool for RSCE.

RSCE developed mission-specific service level agreements for closing missions

23. OIOS confirmed RSCE established SLAs for all the closing missions during the audit period. The SLAs between RSCE, the missions and DOS were established to clarify the roles and responsibilities of each stakeholder. For ongoing operations, RSCE had existing SLAs with all its client missions and leveraged these SLAs to create mission closure SLAs for UNITAMS, MINUSMA and UNAMID. These SLAs covered the support services RSCE was expected to provide during the subject mission closures.

RSCE adequately assessed resources needed to support the closure of missions

24. RSCE uses a scalability model, which provides a structured approach to managing RSCE's resourcing needs for each budget period. The scalability model employs a zero-based staffing concept¹ for determining staffing levels based on operational needs. The scalability model analyses transactions using a full-time equivalent approach by projecting processing times of transactions and annual volumes to determine the required resources.

25. OIOS reviewed the application of the scalability model for its support for MINUSMA, and noted it was carried out adequately:

- RSCE projected a requirement of 12 posts based on the expected volume of transactions and the time required to process each transaction. OIOS reviewed the assumptions and confirmed they were based on historical transaction data and estimates provided by RSCE service line managers. The workload calculations for MINUSMA were also based on meetings with MINUSMA and the Field Operations Finance Division within DMSPC.
- Access to the scalability model was restricted to key personnel, such as the Director, Deputy Director, Chief Human Resources and Chief Budget Unit. The Legal and Compliance Unit was granted access when needed. The access restrictions ensured that only authorized personnel could view or modify the spreadsheet.

26. RSCE did not apply the scalability model or a detailed workload analysis to support the closure of UNITAMS. Instead, RSCE estimated that it needed to redeploy three posts from RSCE's budget to the UNITAMS liquidation budget: one for managing staff entitlements and benefits and two for finance staff to handle open items and financial reporting. Given the size of UNITAMS, this approach met the needs of UNITAMS.

B. Processing of separations, repatriation travel and education grants

RSCE processed separation requests on time but needed to improve coordination with the closing mission

27. OIOS conducted an analytical review of all staff separations processed by RSCE in Umoja for MINUSMA and UNITAMS between August 2023 and August 2024 to assess the timeliness and processing of separation actions by RSCE. During this period, RSCE processed 1,084 separations, including national and international staff.

28. As shown in table 2, RSCE took an average of 10 days from the contract end date to process final separation actions for MINUSMA national staff, while UNITAMS national staff separations were completed within 6 days, which were aligned with RSCE's internal key performance indicator of 10 days. For international staff, the separation actions took 20 days on average for MINUSMA and UNITAMS, which was within the broader target of six to eight weeks to process the final payment personnel action. All staff processed for separation had completed the required checkout process.

¹ Work planning concept where staffing needs are justified based on the volume of transactions, rather than relying on historical staffing levels.

Table 2: Average time to process final separation actions in Umoja for MINUSMA and UNITAMS for the period August 2023 to August 2024

Staff category	MINUSMA		UNITAMS	
	Total separations completed	Average time taken from end of contract date to final separation (days)	Total separations completed	Average time taken from end of contract date to final separation (days)
International	341	20	55	20
National	743	10	107	6
Total	1,084		162	

Source: Umoja Enterprise Resource Planning system

29. While RSCE took timely action on separation requests received, separation instructions were not received on a timely basis from the missions. OIOS noted significant challenges in the coordination and communication of separation instructions that created inefficiencies in the process, contributing to some avoidable delays in staff separations.

30. The comparative review panel for MINUSMA was completed in August 2023, after which separation instructions were sent to RSCE by MINUSMA's human resources team via email. However, as staff situations evolved (e.g., staff due for separation getting contract extensions), these changes were often not communicated promptly. RSCE received contradictory instructions in several instances, and important updates were sometimes lost within email chains. For example, some staff members appeared on separation lists despite earlier communications postponing their separations for reasons, such as long-term sick leave or pending cases with the Management Evaluation Unit.

31. Separation lists sent by MINUSMA to RSCE were often subject to frequent revisions, which required RSCE to seek clarifications and amendments. One of the reasons for the frequent changes to MINUSMA staff separation actions was the late establishment of the liquidation team in January 2024. By this time, several staff members who had already been separated needed to be recalled, or their separation actions had to be amended. OIOS analysis noted that of the 305 active MINUSMA staff on the liquidation team as of August 2024, 171 (or 56 per cent) appeared on various separation instructions sent to RSCE between August and March 2024. The back-and-forth on separation instructions resulted in duplicative efforts and highlighted the need for a more efficient, timely and shared mechanism to track and maintain staff separation instructions.

32. In June 2024, OIOS audited onboarding and separation activities in RSCE². OIOS made two recommendations to RSCE to develop guidelines and communicate to the client missions of using the SharePoint repository to consistently capture key onboarding and separation data and documentation. RSCE stated it would incorporate the observation in this audit regarding the coordination of staff separation instructions when it implements the above-noted recommendations. Thus, OIOS did not make a recommendation.

RSCE timely processed repatriation travel for separated staff members

33. RSCE handled the travel processes for separated staff promptly. A review of a sample of 90 cases revealed that, on average, RSCE completed the repatriation of staff within two days of their last official working day.

² OIOS report 2024/028.

34. OIOS noted that the above achievements were made despite the challenges faced by RSCE, such as limited information on travel arrangements, unexpected repatriation requests for large groups, and complications arising from staff traveling to locations other than their home countries. To address these issues, RSCE implemented various solutions, such as: (a) establishing a systematic process for managing travel requests through MINUSMA Human Resources Section (especially for cases for which there was limited information on separation dates and travel arrangements); (b) designating a focal point within RSCE Travel Unit to coordinate for large groups and getting blocks of seats with the airlines; and (c) proactively following up with staff to confirm travel dates. RSCE also provided guidance on accommodation entitlements and assisted staff in creating travel requests. Additionally, RSCE escalated issues related to travel changes and cancellations to the Mission.

RSCE adequately managed education grants; however, there may be a need for clearer policy guidance

35. As of July 2023, RSCE had provided education grant advances to MINUSMA staff totalling \$1,096,830, as shown in table 3. RSCE conducted a risk assessment on these balances and categorized them into three risk levels. At that time, 85 per cent of the outstanding advances were considered high-risk because the separation dates of the affected staff members did not cover the required minimum of two-thirds of the school year for which the education grant was provided. In such cases, the staff members would have been required to repay the portion of the advance prorated for the school year period not covered by their contracts.

Table 3: Analysis of the education grant advance exposure in MINUSMA staff as of July 2023

Status of balances	Risk rating	Education grant value
Period covers at least two-thirds of the school year	No Risk	\$143,538
Period covers half of the school year	Medium	\$23,864
Separation period at the beginning of the school year	High Risk	\$929,428
Grand Total		\$1,096,830

Source: Education Grant Service Line records

36. By August 2024, no advances were deemed unrecoverable due to the following mitigating actions taken by RSCE. After July 2023, all advances granted were prorated to align with the staff members' separation dates, ensuring that all advances issued were recoverable at separation. Additionally, most high-risk impacted staff were reassigned to other missions, allowing for the recovery of outstanding balances. The remaining staff whose advances could not be recovered were placed on the liquidation team, giving them additional time to meet the minimum two-thirds requirement of the school year. RSCE and MINUSMA implemented these workarounds to mitigate the education grant advance exposure as the existing guidelines were unclear on how to deal with separating staff members with outstanding education grant balances when missions are closed. RSCE may seek further clarification of the policy on education grant advances for closing missions.

C. Post-liquidation activities

Need for timely follow-up and better coordination among service lines to ensure the resolution of open items

37. Open items consist of unresolved transactions and outstanding balances during a mission's lifetime. Following the closure of a mission, RSCE assumes responsibility for residual open items, including follow-up and final resolution.

38. As of June 2024, the outstanding open items for MINUSMA, UNAMID and UNITAMS are outlined in table 4. OIOS reviewed a sample of open items focusing on those outstanding for more than 365 days. The sampled items for MINUSMA and UNITAMS primarily consisted of personnel-related open items. UNAMID's open items included personnel and non-personnel-related items as UNAMID closure was completed, and all residual open items were transferred to RSCE at the time.

Table 4: Population and sample of open items as of 24 June 2024

Mission	Population of open items			Sample of open items		
	Open item	Receivables amount	Payables amount	Open items	Receivables amount	Payables amount
MINUSMA	4,037	\$38,045,990	\$51,136,262	521	\$514,073	\$181,865
UNAMID	350	\$694,263	\$1,451,428	295	\$694,263	\$140,255
UNITAMS	414	\$608,560	\$658,167	32	\$7,961	\$43,833
Total	4,801	\$39,348,813	\$52,245,857	848	\$1,216,297	\$365,953

39. OIOS noted that 223 (or 26 per cent) of the 848 open items had been outstanding for prolonged periods ranging from 2 to 8 years, as shown in table 5. While efforts had been made to follow up on these items, the initiation of follow-up actions commenced often one to two years after the items became overdue. Further, \$227,671 (or 53 per cent) of the receivables and \$35,985 (or 20 per cent) of the payables had been highlighted as potential writebacks³ and writes-off by the respective service lines. However, no final actions had been taken to escalate these for further action. The RSCE Accounts Unit, responsible for coordinating these actions, noted that it lacked sufficient supporting documentation from the relevant service lines to proceed, resulting in these outstanding balances. This situation underscores the need for improved coordination between the service lines and the Accounts Unit in processing open items.

Table 5: Overview of unresolved open items with delayed follow-up action

Mission	Service Line ⁴	Range of period open items were due	Number of items	Receivables (\$)	Payables (\$)
MINUSMA	BPSL	2017-2023	50	146,523	41,790
UNITAMS	BPSL	2021-2023	13	404	2,370
MINUSMA	UPSL	2021-2023	10	8,325	6,874
MINUSMA	NSSL	2020-2023	66	3,437	21,010
UNAMID	VSL	2022	1	-	3,536
MINUSMA	CSL	2016-2023	13	13,744	760
MINUSMA	AU	2016-2021	65	163,322	21,788
UNAMID	AU	2014-2022	5	90,332	85,706
Total			223	426,087	183,835

³ Writebacks represent balances where all avenues to settle the amounts have been exhausted by the mission. These amounts should be transferred to miscellaneous income as a refund for prior period expenditure.

⁴ RSCE service lines were as follows: (a) Benefits and Payroll Service Line (BPSL); (b) Uniformed Personnel Service Line (UPSL); (c) National Staff Service Line (NSSL); (d) Vendors Service Line (VSL); (e) Claims Service Line (CLS); and (f) Account Unit (AU).

(2) RSCE should develop a mechanism to provide shared and common visibility into open items amongst different service lines to support timely follow-up actions on all open items.

RSCE accepted recommendation 2 and stated that it would provide updates on the progress and roll out of SPARTA, an in-house application system that tracks and manages open items.

Coordination among RSCE, DOS and DMSPC could be enhanced to address and close open items

40. OIOS also noted several transactions related to: (a) outstanding cost recoveries; (b) invoices for aviation services; and (c) payroll items, such as health insurance adjustments to staff payroll. RSCE stated that these items were under the purview of the respective offices and divisions in DOS and DMSPC. For example, the Finance Division in DMSPC acknowledged responsibility for resolving outstanding cost recoveries. However, the Finance Division maintained that RSCE was still responsible for following up and coordinating with the relevant stakeholders to clear other open items. As a result, these transactions remain unresolved. The lack of clarity regarding responsibilities for open items underscored the need for RSCE, DOS, and DMSPC to enhance coordination in addressing and closing these items.

RSCE incorporated lessons learned from the closure of UNAMID

41. In August 2022, the Division of Policy, Evaluation and Training in the Department of Peace Operations issued a lessons learned report related to the closure of UNAMID. An opportunity identified in the report was the early integration of UNAMID and RSCE staff before the handover of residual transactions to RSCE to ensure a smooth knowledge transfer and expedite the resolution of open items. RSCE implemented this suggestion in MINUSMA and proactively sent a finance officer to MINUSMA to work with mission staff. The finance staff member followed up on open items and issued weekly management reports of open items. As a result, RSCE resolved 6,872 (or 59 per cent) of a total of 11,584 open items in MINUSMA from January to August 2024.

42. Another key lesson from the report was RSCE's limited capacity to handle UNAMID's residual transactions due to resource and capacity constraints. The report suggested that RSCE could have been better supported by reallocating some of the mission's vacant posts. With MINUSMA, RSCE proactively addressed the extra workload by including additional posts in the liquidation budget, minimizing the pressure on RSCE's resources.

IV. ACKNOWLEDGEMENT

43. OIOS wishes to express its appreciation to the management and staff of RSCE 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 mission liquidation, transition and closure support by the Regional Service Centre in Entebbe

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	C/ O ⁷	Actions needed to close recommendation	Implementation date ⁸
1	RSCE should put in place a mechanism to ensure the consistent and timely use of the weekly activity chart to enable effective setting of mission closure support activities and milestones and assessment of its performance.	Important	O	Evidence of a mechanism that will guide the consistent use and timely update of the weekly activity chart for future mission closures.	31 December 2025
2	RSCE should develop a mechanism to provide shared and common visibility into open items amongst different service lines to support timely follow-up actions on all open items.	Important	O	Evidence of the successful rollout of the SPARTA application and its effectiveness in enabling shared and consistent visibility of open items across the different service lines.	30 June 2025

⁵ 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.

⁶ 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.

⁷ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁸ Date provided by RSCE in response to recommendations.

APPENDIX I

Management Response

Management Response

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Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	RSCE should develop a mission closure work plan template aligned with the liquidation plan, articulating RSCE's key responsibilities to support mission closures.	Important	Yes	Director, RSCE	N/A	The RSCE acknowledges that a work plan template tailored to the liquidation process could add value. However, the RSCE would like to highlight that the weekly activity chart, which has been used in past mission liquidations to plan and track progress against timelines and objectives, can serve the same purpose as a work plan. In the case of MINUSMA, the dynamic nature of the liquidation process made it difficult to update the chart consistently and in a timely manner. Introducing a separate work plan template alongside the weekly activity report could lead to redundancy. The RSCE is committed to ensuring that the activity chart is consistently updated and effectively utilized in future liquidation projects.

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.

Management Response**Audit of mission liquidation, transition and closure support by the Regional Service Centre in Entebbe**

Rec. no.	Recommendation	Critical¹/ Important²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
2	RSCE should develop a mechanism to provide shared and common visibility into open items amongst different service lines to support timely follow-up actions on all open items.	Important	Yes	Director, RSCE	June 2025	The RSCE concurs with the OIOS recommendation and would provide updates on the progress of the roll out of SPARTA.