



INTERNAL AUDIT DIVISION

REPORT 2018/114

Audit of the conduct and discipline function, staff welfare activities and counselling services in the United Nations Support Office in Somalia and the United Nations Assistance Mission in Somalia

There was need to strengthen the functioning of the Conduct and Discipline Working Group, develop misconduct prevention measures and ensure staff undertake the mandatory training

**27 November 2018
Assignment No. AP2018/638/01**

Audit of conduct and discipline function, staff welfare activities and counselling services in the United Nations Support Office in Somalia and the United Nations Assistance Mission in Somalia

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the conduct and discipline function, staff welfare activities and counselling services in the United Nations Support Office in Somalia (UNSOS) and the United Nations Assistance Mission in Somalia (UNSOM). The objective of the audit was to assess whether UNSOS effectively managed its conduct and discipline function and provided staff welfare and counselling services in UNSOS and UNSOM in compliance with established procedures. The audit covered the period from July 2016 to February 2018 and included: functioning of the Conduct and Discipline Working Group, risk assessment and misconduct measures, mandatory training, process for receiving and reporting misconduct allegations, staff welfare activities, management and reporting of staff welfare funds and staff counselling services.

Reported misconduct allegations were properly managed, and necessary actions were taken prior to closure of the cases. However, UNSOS needed to strengthen the functioning of the Conduct and Discipline Working Group, develop measures for misconduct prevention and ensure staff undertake the mandatory training.

OIOS made five recommendations. To address issues identified in the audit, UNSOS and UNSOM needed to:

- Improve the functioning of the Conduct and Discipline Working Group to ensure it is more effective by: (a) revising its size and composition to ensure its optimal and sufficiently representative of both entities; (b) convening at least quarterly meetings to oversee conduct and discipline matters, as well as following up on action points and reporting key issues to senior management;
- Develop and implement a revised work plan, based on a risk assessment, for the conduct and discipline activities and ensure the revised work plan include appropriate activities to mitigate identified risks, expected timelines for implementation and indicators to monitor achievement of the planned activities;
- Ensure that: all personnel have completed mandatory conduct and discipline-related trainings, relevant records are maintained, and personnel are held accountable for non-compliance;
- Develop and implement a local context-specific strategy and action plan on staff welfare and recreational activities that include: conducting periodic assessments of personnel needs, surveys to gauge satisfaction of activities, facilities and services provided; following up on inspection results of kitchen facilities; and addressing complaints to make improvements; and
- Strengthen its supervision of the staff welfare fund to ensure that: expenditures are processed and properly supported by relevant documentation, and controls are implemented to ensure duties are adequately segregated; and submit the required financial reports to the Departments of Peacekeeping and Field Support and the Head of UNSOS in a timely manner.

UNSOS and UNSOM accepted the recommendations and have initiated action to implement them.

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Audit of conduct and discipline function, staff welfare activities and counselling services in the United Nations Support Office in Somalia and the United Nations Assistance Mission in Somalia

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the conduct and discipline function, staff welfare activities and counselling services in the United Nations Support Office in Somalia (UNSOS) and the United Nations Assistance Mission in Somalia (UNSOM).
2. The Policy on Accountability for Conduct and Discipline in Field Missions and the Advisory on Conduct and Discipline in Field Missions of the Department of Field Support (the DFS Advisory) provide guidance on handling conduct and discipline issues. The Conduct and Discipline Officer (CDO) in UNSOS, at the P-4 level, is the principal advisor to the Special Representative of the Secretary-General (SRSG) for Somalia and the Head of UNSOS on conduct and discipline matters. The CDO is also responsible for providing: (a) policy guidance and technical advice; (b) assistance in developing strategies for misconduct prevention; and (c) dissemination of relevant United Nations guidelines, policies and procedures. The Legal Officer in UNSOS handled conduct and discipline matters before the CDO joined UNSOS in June 2017.
3. The conduct and discipline responsibilities of the two entities covered 553 and 294 authorized staffing levels for UNSOS and UNSOM, 530 uniformed personnel of the United Nations Guard Unit who provided protection for the United Nations personnel and facilities in Somalia and 200 contractor employees.
4. Staff welfare activities in UNSOS and UNSOM are coordinated by a United Nations Volunteer who reported to the Senior Administrative Officer under the Office of the Director. The Staff Welfare and Recreational Committee (SWRC) is responsible for facilitating recreational activities. The approved budgets for welfare activities for the fiscal years 2016/17 and 2017/18 were \$190,000 and \$120,000 respectively. Staff welfare activities were also funded by 2.5 per cent of the total sales from restaurants and the Post Exchange (PX) operated by contractors. The Staff Counselling Unit in UNSOS provided support for UNSOS and UNSOM personnel. The Unit had three authorized posts comprising two international and one national staff.
5. Comments provided by UNSOS and UNSOM are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

6. The objective of the audit was to assess whether UNSOS effectively managed its conduct and discipline function and provided staff welfare and counselling services in UNSOS and UNSOM in compliance with established procedures.
7. This audit was included in the 2018 risk-based work plan of OIOS due to: (a) operational and reputational risks associated with misconduct issues; and (b) impact on staff health and productivity in an active combat and stressful operational environment.
8. OIOS conducted this audit from February to August 2018. The audit covered the period from 1 July 2016 to February 2018. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in conduct and discipline matters, staff welfare activities and counselling services. This included: functioning of the Conduct and Discipline Working Group; risk assessment and misconduct

prevention measures; mandatory training; process for receiving and reporting misconduct allegations; staff welfare activities; management and reporting of staff welfare funds and staff counselling services.

9. The audit methodology included: (a) interviews of key personnel; (b) reviews of relevant documentation; (c) analytical reviews of data; (d) sample testing of conduct and discipline cases and welfare transactions; and (e) a survey responded to by 351 Mission personnel to get their feedback on conduct and discipline issues and level of satisfaction with staff welfare activities and counseling services.

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

III. AUDIT RESULTS

A. Conduct and discipline function

There was a need to improve the functioning of the Working Group responsible for overseeing conduct and discipline matters

11. The Policy on Accountability for Conduct and Discipline in Field Missions requires the CDO in UNSOS to provide advice and manage all conduct and discipline cases of UNSOS and UNSOM from the point of reception to closure.

12. The CDO in UNSOS and UNSOM management established a good mechanism to share information and manage conduct and discipline cases. The Chief of Staff in UNSOM and the CDO in UNSOS held 11 meetings between July 2017 and June 2018 where regular updates on conduct and discipline issues were discussed. Also, to ensure that UNSOM senior management was kept abreast on ongoing cases, the Chief of Staff was copied on all correspondences between the CDO, the Office of Human Resources Management and the Conduct and Discipline Unit (CDU) in DFS.

13. UNSOS and UNSOM, in October 2013, launched a Working Group chaired by the UNSOM Chief of Staff and developed its terms of reference. In accordance with these, the Working Group was to meet monthly, and had responsibilities to oversee issues of concern, monitor the effectiveness of efforts to prevent and address misconduct, including development of risk mitigation strategies. The membership of the Working Group as prescribed in the terms of reference, however, was not optimal or fairly distributed between UNSOS and UNSOM. This was because the Group's members included all 23 section chiefs in UNSOM whereas UNSOS was only represented by three managers, as well as the CDO since taking up his responsibilities in June 2017.

14. The Working Group held 4 of its planned 21 monthly meetings and did not follow up on action points from its meetings such as completion of mandatory trainings by 31 January 2018 and the establishment of a 24/7 hotline for reporting sexual exploitation and abuse (SEA). Meeting minutes and records relating the work of the Working Group meetings, except for some action points discussed, were not properly maintained. Also, there was no list of attendees and therefore, OIOS was unable to determine whether a sufficient number of members attended the meetings. Two of the three UNSOS representatives confirmed that they did not attend any of the four meetings. In addition, the Working Group did not submit reports to senior management, as required by its terms of reference.

15. The ineffectiveness of the Working Group resulted mainly as the large size of the membership was not optimal and heavily weighted with UNSOM staff. Also, in developing the terms of reference, the working environment in Somalia was not adequately considered, impacting on the Group's ability to meet

monthly. The ineffectiveness of the Group contributed to control weaknesses including: absence of a risk assessment and misconduct prevention measures; low compliance rate of staff taking mandatory training; and low confidence in the reported cases being properly handled, as elaborated in subsequent paragraphs of this report.

(1) UNSOS and UNSOM should improve the functioning of the Conduct and Discipline Working Group to ensure it is more effective by: (a) revising its size and composition to ensure its optimal and sufficiently representative of both entities; (b) convening at least quarterly meetings to oversee conduct and discipline matters, as well as following up on action points and reporting key issues to senior management.

UNSOS and UNSOM accepted recommendation 1 and stated that both entities have commenced the process of reviewing the membership and functioning of the Conduct and Discipline Working Group. In addition, management will ensure timely convening of regular meetings and maintenance of meeting minutes. Recommendation 1 remains open pending receipt of evidence of the actions taken to ensure the effective functioning of the Conduct and Discipline Working Group.

Need to develop a work plan based on a risk assessment

16. UNSOS and UNSOM should conduct regular assessments to identify risks of misconduct associated with different categories of the United Nations personnel deployed to specific locations and put in place appropriate misconduct prevention measures. The CDO should develop a workplan with clear indicators of achievement and timelines to monitor achievements.

17. The CDO developed a work plan that included 38 tasks such as providing advice and guidance to leadership on conduct and discipline matters, providing training on conduct and discipline, receiving and responding to misconduct allegations and data management. However, 36 of the 38 tasks did not have indicators of achievement and expected timelines in order to monitor successful implementation. In addition, UNSOS did not carry out a risk assessment to identify possible misconduct risks to ensure appropriate preventive measures were developed.

18. UNSOS advised that the lack of a well-developed work plan, based on a risk assessment, was not done due to insufficient capacity assigned to the day-to-day management of the conduct and discipline function. The CDO was recruited in June 2017 and was alone responsible for the conduct and discipline function, which covered over 1,500 civilian, uniformed and contractor personnel. In addition, the support staff that had been budgeted to assist the CDO was, in February 2017, redeployed elsewhere in UNSOS. The ineffective functioning of the Working Group (see recommendation 1) also contributed to the absence of a risk assessment on misconduct and preventive measures which impeded the ability of UNSOS and UNSOM to identify emerging risks and put in place appropriate preventive measures.

(2) UNSOS should dedicate resources to develop and implement a revised work plan, based on a risk assessment, for the conduct and discipline activities and ensure the revised work plan include appropriate activities to mitigate identified risks, expected timelines for implementation and indicators to monitor achievement of the planned activities.

UNSOS accepted recommendation 2 and stated that it: will conduct periodic risk assessments using the Department of Peacekeeping Operations (DPKO)/DFS Risk Assessment Tool kit, and members of the Working Group have been assigned to produce a draft risk register for review by the Working Group; and will review the 2018/19 conduct and discipline workplan to ensure the development and monitoring indicators of achievements and expected timelines for planned activities. Recommendation 2 remains open pending receipt of a revised work plan, based on a risk assessment,

for conduct and discipline activities that includes appropriate mitigating measures, expected timelines, indicators of achievement that are monitored.

Compliance rates of the Mission personnel completing mandatory training was very low

19. The DFS Advisory requires UNSOS to implement a strategy to prevent misconduct by: (a) communicating awareness-raising activities to internal and external parties on prevention and reporting of SEA; and (b) monitoring staff compliance with conduct and discipline mandatory training requirements.

20. UNSOS posted several materials on the intranet including a video on conduct and discipline requirements, standards and available reporting mechanisms. UNSOS also distributed posters to staff in all locations and to the local population in their native languages to create awareness on prevention and reporting of SEA. In addition, the CDO made frequent visits to UNSOS and UNSOM locations and, from June 2017 to May 2018, held 21 awareness sessions.

21. However, compliance rates of UNSOS staff for mandatory trainings were 10 per cent for the course on prevention of workplace harassment, sexual harassment and abuse of authority in the work place, and 23 per cent for the course on prevention of SEA by United Nations personnel. In addition, records did not indicate the dates when the personnel completed the training, making it difficult to monitor expiry dates for courses that required a refresher course at a subsequent date. Also, although required, the Training Unit in UNSOS did not properly maintain training attendance records.

22. The above was because UNSOS did not adequately enforce and monitor staff's completion of the required training and hold non-complying personnel accountable. As a result, UNSOS and UNSOM personnel were not always aware of the United Nations standards of conduct and regulations and rules on preventing and handling of misconduct cases. This was highlighted in the results of OIOS survey of UNSOS and UNSOM personnel, in which 37 per cent respondents stated that they did not know how or where to report misconduct.

(3) UNSOS and UNSOM should put measures in place to ensure that: all personnel have completed mandatory conduct and discipline-related trainings, relevant records are maintained, and personnel are held accountable for non-compliance.

UNSOS and UNSOM accepted recommendation 3 and stated management will ensure that both entities declare periodic stand-down-days for all staff to complete the mandatory conduct and discipline-related training within the current performance period, and training records are maintained. Recommendation 3 remains open pending receipt of evidence indicating that all personnel have completed the mandatory conduct and discipline training.

Actions were needed to mitigate the risk of under-reporting of misconduct

23. The CDO correctly categorised and entered 23 out of the 25 cases of misconduct allegations received during the audit period within seven days in the Misconduct Tracking System (MTS). While there were delays in entering two of the cases, these had been reported to and entered in MTS by the CDU in DFS. Additionally, the all category I cases were referred by UNSOS/UNSOM to OIOS within the required three days after completion of assessment. The CDO also prepared closure notices and ensured that all relevant documents were uploaded in MTS. OIOS concluded that there were effective controls over the assessment, recording, referral and closure of the reported cases.

24. UNSOS also provided two dedicated telephone hotlines and email address for reporting misconduct issues. However, OIOS' test calls to the two telephone hotlines in May 2018 showed that both lines were

switched off. While OIOS informed UNSOS that the hotlines were not functioning, follow up test calls in July and August 2018 identified that the lines had been switched on, but the security officers, responsible for answering the calls did not know how to handle telephone calls for reporting misconduct incidents. UNSOS subsequently took corrective actions by providing training for personnel operating hotlines and established guidelines to be followed. Based on the actions taken, OIOS is not making a recommendation on this issue.

25. In addition, there were indicators of under-reporting of misconduct, as 15 per cent respondents stated that they were victims of misconduct, and 22 per cent respondents indicated that they witnessed misconduct. However, only 25 cases had been reported. Overall, responses indicated a reluctance to report allegations of misconduct due to lack of trust in the system, lack of confidentiality and fear of retaliation.

26. The ineffective functioning of the Conduct and Discipline Working Group, absence of a risk assessment and strategy on misconduct prevention and the low rate of staff compliance with mandatory training requirements may all be contributing factors to a lower than expected number of reported misconduct cases. Recommendations 1, 2 and 3 lay out corrective actions. As a result, despite adequate processing of reported complaints, there was insufficient assurance that UNSOS and UNSOM adequately addressed matters of conduct and discipline.

Reporting of misconduct and discipline activities to DFS

27. The CDO was not preparing and submitting quarterly reports on its conduct and discipline activities to DFS with copies to the senior management in UNSOS. This was because there was no CDO in UNSOS before June 2017. The CDO, after joining in June 2017, sought clarification from DFS of the quarterly reporting requirements. DFS clarified that since special political missions have smaller numbers of civilian personnel, the reporting obligations differed from those of larger peacekeeping missions. DFS further stated that it was reviewing the reporting framework for special political missions. As DFS was aware of the conduct and discipline activities of the two entities and was taking actions to review the reporting framework currently in place, OIOS did not make a recommendation on this issue.

B. Welfare activities

Need to formulate a strategy and action plan for staff welfare activities

28. UNSOS and UNSOM are required to provide adequate welfare and recreational facilities and activities for their personnel.

29. For welfare and recreation activities, UNSOS had an action plan, which included activities such as various types of sports, annual cultural events, monthly happy hours, and beach cleaning. UNSOS was also providing several welfare and recreational facilities including four gymnasiums, a PX, two restaurants, and a bar for relaxation in Mogadishu and restaurants at regional headquarters in Baidoa, Kismayo, Beledweyne and Hargeisa. In addition, there was an active SWRC and all sectors had regional welfare and recreational committees. Nonetheless, a survey administered by OIOS indicated that:

- 46 per cent respondents were not satisfied with the Mogadishu PX due to inadequate stocks, high prices, limited choices, and an inconvenient location;
- 26 per cent respondents were of the view that welfare facilities in Mogadishu were not sufficient and were very limited in the sectors, and 26 per cent respondents were not satisfied with activities, and made proposals for additional relaxation facilities and more indoor games; and

- 40 per cent respondents were not satisfied with the food supplied by the restaurants due to limited choice of items on the menu, poor quality, high prices and issues relating to cultural and religious considerations.

30. In addition, the UNSOS Facilities and Environmental Management Section carried out seven inspections of kitchen facilities to assess the health and safety of the food preparation areas. However, in five reports, responsibility for addressing the action points were not clearly assigned resulting in no follow up and thus repeat findings related to areas that needed to be improved.

31. UNSOS had not developed a welfare policy and strategy as required by DPKO's Policy Directive, as they thought it would be duplicative. However, these were too generic and did not consider the local environment. Also, UNSOS was not periodically administering surveys to receive feedback from personnel to revise and up-date its activities. It was also not following up on inspection results and addressing complaints, and there was no proposed plan on how to use the \$500,000 that SWRC had deposited in its bank account as at 30 June 2018.

32. Also, although there was an email account dedicated for receiving staff complaints, UNSOS did not record and track the number of complaints received and how they were addressed. Insufficient welfare and recreational facilities and services does not help the conduct and discipline situation in UNSOS and UNSOM and increases the risk of absences due to health and other issues, and does not promote a healthy working and living environment.

(4) UNSOS should develop and implement a local context-specific strategy and action plan on staff welfare and recreational activities that include: conducting periodic assessments of personnel needs, surveys to gauge satisfaction of activities, facilities and services provided; following up on inspection results of kitchen facilities; and addressing complaints to make improvements.

UNSOS accepted recommendation 4 and stated that a staff welfare and recreational strategy and action plan has been developed and implemented. Management conducted a survey for UNSOS and UNSOM in October 2018 on awareness of staff welfare and recreational activities, including client satisfaction. The results of the survey and recommendations have been incorporated in the staff welfare and recreational action plan. Recommendation 4 remains open pending receipt of evidence that a Mission-specific strategy and action plan has been implemented to improve staff welfare and recreational activities.

There was a need to strengthen controls over the management of staff welfare funds

33. UNSOS and UNSOM are required to put in place measures to properly manage their welfare funds.

34. SWRC was responsible for the management of welfare funds and operated an imprest account. However, there was no supporting documents such as delivery notes, receipts and invoices to support the need for regular replenishment of the account, as these documents were not maintained. These included four purchases for beverages and sports equipment worth \$16,000 that were not supported by delivery notes and there was no evidence the items were received.

35. In addition, in its management of staff welfare funds, SWRC did not implement adequate segregation of duties to ensure that no one individual was responsible for incompatible functions. Consequently, the SWRC accountant in UNSOS had incompatible functions, as the accountant was a bank signatory, and was responsible for depositing cash in the bank account and making payments, as well as

being involved in the preparation of bank reconciliations and maintenance of financial records. UNSOS also did not finalize the financial statements for SWRC for fiscal years 2016/17 and 2017/18 and did not submit quarterly compliance reports to the Head of UNSOS and yearly reports to DPKO, as required.

36. Further, a contractor that previously supplied items to UNSOS/UNSOM welfare bars and restaurants issued credit notes worth \$58,000 to the SWRC for items it had supplied after it took over the management of the welfare bars. However, there was no evidence to support the correct value of stock taken over by the contractor, as SWRC did not adequately verify the stock at the time of handover.

37. The above resulted because of inadequate supervision of staff managing welfare funds. Although OIOS assessed the risk of inappropriate spending as low, SWRC's poor management of staff welfare funds precluded UNSOS from being accurately informed about the operations, financial position and cash flow of the staff welfare programme to guide future decisions.

(5) UNSOS should strengthen its supervision of the staff welfare fund to ensure that: (a) expenditures are processed and properly supported by relevant documentation, and controls are implemented to ensure duties are adequately segregated; and (b) required reports are submitted to DPKO/DFS and the Head of UNSOS in a timely manner.

UNSOS accepted recommendation 5 and stated that the bank reconciliation function is being assigned to an official who is not involved in the financial operations of the welfare activities; and the financial records of the welfare committee have been reconciled and the financial statements have been prepared for submission to DPKO/DFS and the Head of UNSOS. Based on actions taken by UNSOS, part (b) has been closed. Recommendation 5 remains open pending receipt of evidence to show that controls over supervision of staff welfare funds had been strengthened to ensure expenditures are supported and duties segregated.

C. Staff counselling services

Need to receive feedback to evaluate the effectiveness of staff counselling services

38. The Staff Counselling Unit held bi-weekly meetings with senior management and was sharing statistics on their work. Between July 2016 to 31 December 2018, the Unit held 236 counselling sessions for 265 staff and trained 302 staff on coping mechanisms and critical incident support measures. However, 25 per cent of those who responded to OIOS survey mentioned that counselling services could be improved. This was because counsellors were not always available, and the rooms they used for counselling services lacked privacy.

39. UNSOS; however recently took steps to improve its staff counselling services. This involved further developing its 2018/19 work plan to include clear objectives related to staff needs and performance indicators to monitor the effectiveness of its counselling services. UNSOS also allocated private space for counselling purposes and was finalizing plans to regularly issue a survey to staff to obtain feedback on counselling services. As UNSOS was taking the necessary steps to address the issues identified in the audit, OIOS is not making a recommendation.

IV. ACKNOWLEDGEMENT

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

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

STATUS OF AUDIT RECOMMENDATIONS

**Audit of conduct and discipline function, staff welfare activities and counselling services in the United Nations Support Office in Somalia
and the United Nations Assistance Mission in Somalia**

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	UNSOS and UNSOM should improve the functioning of the Conduct and Discipline Working Group to ensure it is more effective by: (a) revising its size and composition to ensure its optimal and sufficiently representative of both entities; (b) convening at least quarterly meetings to oversee conduct and discipline matters as well as following up on action points and reporting key issues to senior management.	Important	O	Receipt of evidence of the actions taken to ensure the effective functioning of the Conduct and Discipline Working Group.	31 December 2018
2	UNSOS should dedicate resources to develop and implement a revised work plan, based on a risk assessment, for the conduct and discipline activities and ensure the revised work plan include appropriate activities to mitigate identified risks, expected timelines for implementation and indicators to monitor achievement of the planned activities.	Important	O	Receipt of a revised work plan, based on a risk assessment, for conduct and discipline activities that includes appropriate mitigating measures, expected timelines, indicators of achievement that are monitored.	31 January 2019
3	UNSOS and UNSOM should put measures in place to ensure that: all personnel have completed mandatory conduct and discipline-related trainings, relevant records are maintained, and personnel are held accountable for non-compliance.	Important	O	Receipt of evidence indicating that all personnel have completed the mandatory conduct and discipline training.	31 March 2019
4	UNSOS should develop and implement a local context-specific strategy and action plan on staff welfare and recreational activities that include: conducting periodic assessments of personnel needs, surveys to gauge satisfaction of activities, facilities	Important	O	Receipt of evidence that a Mission-specific strategy and action plan has been implemented to improve staff welfare and recreational activities.	31 March 2019

¹ Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

² Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

³ C = closed, O = open

⁴ Date provided by UNSOS in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

**Audit of conduct and discipline function, staff welfare activities and counselling services in the United Nations Support Office in Somalia
and the United Nations Assistance Mission in Somalia**

Rec. no.	Recommendation	Critical¹/ Important²	C/ O³	Actions needed to close recommendation	Implementation date⁴
	and services provided; following up on inspection results of kitchen facilities; and addressing complaints to make improvements.				
5	UNSOS should strengthen its supervision of the staff welfare fund to ensure that: (a) expenditures are processed and properly supported by relevant documentation, and controls are implemented to ensure duties are adequately segregated; and (b) required reports are submitted to DPKO/DFS and the Head of UNSOS in a timely manner.	Important	O	Part (a): Receipt of evidence to show that controls over supervision of staff welfare funds had been strengthened to ensure expenditures are supported and duties segregated. Part (b): Implemented	30 November 2019 Action taken

APPENDIX I

Management Response



Interoffice Memorandum

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

Ref: UNSOS/1118/M.072

From: Amadu Kamara, Director
UNSO

Date: 15 November 2018

Subject: UNSO Response – Draft report on an audit of conduct and discipline functions and staff welfare and counselling services in UNSOS and UNSOM (Assignment No. AP2018/638/01)

1. Further to your memorandum of 2 November 2018, Reference OIOS-2018-638-17, please find attached UNSOS response to the above-mentioned audit exercise.
2. We thank you for your continued support to the work of UNSOM and UNSOS.

Best regards.

cc: Ms. Cynthia Avena-Castillo, Professional Practices Section, Internal Audit Division, OIOS
Mr. Abdinasir Issa, Acting Chief Resident Auditor, UNSOS, Internal Audit Division, OIOS
Ms. Hedwig Maex, Chief of Staff, UNSOM
Ms. Victoria Di Domenico, Field Coordination Officer, Office of the Chief of Staff, UNSOM
Mr. Francis Fiankor, Conduct and Discipline Officer, UNSOS
Mr. Dolapo Kuteyi, Senior Administrative Officer, UNSOS
Ms. Rosalie Piezas, Chief, Risk Management and Audit Response, UNSOS

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MANAGEMENT RESPONSE

ANNEX I

AUDIT RECOMMENDATIONS

Audit of conduct and discipline functions and staff welfare and counselling services in UNSOS and UNSOM

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNSOS and UNSOM should improve the functioning of its Conduct and Discipline Working Group to ensure its more effective by: (a) revising its size and composition to ensure its optimal and sufficiently representative of both missions; and (b) convening at least quarterly meetings to oversee conduct and discipline matters, to follow up on action points and to report on key issues to senior management.	Important	Yes	Chief of Staff UNSOM Conduct and Discipline Officer UNSOS	31 December 2018	Management would like to advise the auditors that both Missions have already commenced the process of reviewing the membership and functioning of the Working Group. In addition; management will ensure timely convening of regular meetings and maintenance of minutes of meetings.
2	UNSOS should: (a) conduct a risk assessment on misconduct and develop preventive measures; and (b) develop and monitor indicators of achievement and expected timelines for planned activities in the work plan of the Conduct and Discipline Officer.	Important	Yes	Conduct and Discipline Officer UNSOS	31 January 2019	Management will ensure that by the stated implementation date UNSOS and UNSOM will: - (a) Conduct periodic risk assessments using the newly-developed DPKO/DFS Risk Assessment Tool kit to produce a Misconduct Risk Assessment/Risk Register for the Mission. A sub-group of the Working Group has been tasked to produce a draft risk assessment

¹ Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

² Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

MANAGEMENT RESPONSE

Audit of conduct and discipline functions and staff welfare and counselling services in UNSOS and UNSOM

						<p>report/risk register for review by the main Working Group.</p> <p>(b) Review the 2018-2019 work plan of the Conduct and Discipline Officer to ensure that the development and monitoring of achievements and expected timelines are captured.</p>
3	UNSOS and UNSOM should take measures to: monitor that all personnel have completed mandatory conduct and discipline-related trainings, maintain relevant records; and hold them accountable for non-compliance.	Important	Yes	Chief, Joint Mission Training Centre UNSOS	31 March 2019	Management will ensure that UNSOS and UNSOM declare periodic stand-down-days and that all staff complete the mandatory conduct and discipline-related training within the current performance period and ensure that training records are maintained.
4	UNSOS should take corrective action to ensure that telephone hotlines for reporting misconduct issues are properly operated by trained personnel.	Important	Yes	Conduct and Discipline Officer UNSOS	8 November 2018	<p>Management seeks to advise the auditors that the telephone hotlines for reporting misconduct issues are fully operational and operated by trained personnel. See Annex I.</p> <p>Management therefore, requests the auditors to record this recommendation as implemented.</p>
5	UNSOS should develop and implement a Mission-specific strategy and action plan on staff welfare and recreational activities. The strategy and action plan should include steps to enhance welfare and recreational activities and facilities such as conducting periodic assessments of personnel needs, surveys to gauge satisfaction of activities, facilities and services in order to make improvements;	Important	Yes	Staff Welfare Officer	31 March 2019	<p>A Staff Welfare and Recreation strategy and action plan has been developed and implemented.</p> <p>Management conducted a survey of UNSOS and UNSOM personnel in October 2018 on welfare and recreation, which identified areas for improvement and new services and facilities desired by staff. The</p>

MANAGEMENT RESPONSE

Audit of conduct and discipline functions and staff welfare and counselling services in UNSOS and UNSOM

	and following up on inspection results and addressing complaints.					findings of the survey are expected to feed into the Mission welfare action plan for 2019. (See annex II).
6	UNSOS should strengthen supervision of the staff welfare fund to ensure that: (a) expenditures are processed and supported and duties adequately segregated; and (b) required reports are submitted to DPKO/DFS and the Head of UNSOS in a timely manner.	Important	Yes	Staff Welfare Unit	30 November 2019	<p>Management seeks to advise the auditors as follows:</p> <p>a. The current provisions have been reviewed, and the bank reconciliation function is being assigned to a staff member who is not involved in financial operations of welfare activities.</p> <p>b. The financial records of the welfare committee have been reconciled, and the financial statements have been submitted to DPKO/DFS as required. (See annex III).</p> <p>Management therefore requests the auditors to record part (b) of the recommendation as implemented.</p>