OIOS

Office of Internal Oversight Services

INTERNAL AUDIT DIVISION

REPORT 2018/136

Audit of the operations of the regional office of the Office for the Coordination of Humanitarian Affairs in West and Central Africa

The regional office adequately supported coordination of humanitarian activities but needed to streamline procedures for providing surge capacity, monitor work plan implementation and manage risks more effectively

17 December 2018
Assignment No. AN2018/590/01

Audit of the operations of the regional office of the Office for the Coordination of Humanitarian Affairs in West and Central Africa

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the operations of the regional office of the Office for the Coordination of Humanitarian Affairs (OCHA) in West and Central Africa (ROWCA). The objective of the audit was to determine whether operations of OCHA in ROWCA were effective and efficient in achieving OCHA strategic objectives. The audit covered the period from 1 January 2016 to 30 April 2018 and included ROWCA roles and responsibilities, work plan implementation, and management of staff and other resources allocated to the operations.

ROWCA and its humanitarian assistance partners in the region established several mechanisms for improved coordination and to avoid duplication of preparedness and response efforts in humanitarian support. ROWCA was also conducting limited risk management on an informal basis and prepared annual work plans with specific performance indicators and timelines. It however needed to streamline procedures for providing surge capacity, monitor work plan implementation and manage risks.

OIOS made seven recommendations. To address issues identified in the audit:

(i) ROWCA needed to:

- Establish procedures for recording, tracking and monitoring the progress and outcome of each request for surge capacity; and develop, in collaboration with those requesting the surge support, detailed terms of reference for each mission;
- Periodically track and monitor the implementation of work plan activities to ensure they are achieved within established timelines;
- Develop a formal risk register and monitor and update risk mitigation strategies;
- Establish procedures to ensure staff and supervisors complete performance evaluations by the target date;
- Establish, in collaboration with OCHA Headquarters, adequate asset control procedures; and
- Develop a system of validating the business continuity plan as a tool for ensuring continuity of critical functions in the event of a crisis.

(ii) OCHA needed to: (a) issue an internal memorandum to remind ROWCA staff members to comply with the various thresholds of procurement activities; and (b) establish controls to prevent splitting of purchase orders.

OCHA accepted the recommendations and have initiated action to implement them.

CONTENTS

Audit of the operations of the regional office of the Office for the Coordination of Humanitarian Affairs in West and Central Africa

I.   BACKGROUND

1.   The Office of Internal Oversight Services (OIOS) conducted an audit of the operations of the regional office of the Office for the Coordination of Humanitarian Affairs (OCHA) in West and Central Africa (ROWCA).

2.   OCHA is responsible for bringing together humanitarian actors to ensure a coherent response to emergencies. By its resolution 46/182 dated 19 December 1991, the General Assembly created OCHA as part of the United Nations Secretariat to further strengthen and make more effective the collective humanitarian efforts of the United Nations system in responding to complex emergencies and natural disasters in states in need. OCHA's activities are centered on five core functions: (i) coordination; (ii) information management; (iii) advocacy; (iv) policy; and (v) humanitarian financing.

3.   ROWCA has been based in Dakar, Senegal since November 2003 and covers 24 countries. The regional office works closely with resident coordinators and humanitarian country teams, national and regional organizations, Member States, other United Nations agencies, non-governmental organizations and regional bodies such as the Economic Community of West African States (ECOWAS) and the Economic Community of Central African States (ECCAS) to mitigate the impact of natural disasters and other emergencies. ROWCA mainly supports the countries in its purview by providing surge capacity for sudden onset emergencies and expert technical capacity as required. In countries where there is no OCHA presence, ROWCA focuses on preparedness for potential crisis through risk and vulnerabilities analyses.

4.   ROWCA had 63 authorized posts and a budget of $8.1 million for 2016, and 53 authorized posts and a budget of $6.3 million for 2017. ROWCA is led by the Head of Office at the P-5 level. ROWCA has a humanitarian advisor team in Burkina Faso. The team previously in Cote d'Ivoire was closed in 2017, while the Cameroon team was upscaled to a country office in 2017.

5.   Comments provided by OCHA are incorporated in italics.

II.   AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

6.   The objective of the audit was to determine whether operations of OCHA in ROWCA were effective and efficient in achieving OCHA strategic objectives.

7.   This audit was included in the 2018 risk-based work plan of OIOS due to risks associated with: (i) alignment of ROWCA's roles and responsibilities as a regional office to OCHA's core functions; (ii) coordinating the efforts of all humanitarian partners in the region; (iii) providing timely and updated information to other partners involved in humanitarian assistance; and (iv) managing staff and other resources in ROWCA.

8.   OIOS conducted this audit from April to June 2018. The audit covered the period from 1 January 2016 to 30 April 2018. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in OCHA operations in ROWCA, which included: a review of its roles and responsibilities, work plan implementation, and management of staff and other resources allocated to the operations.

9.   The audit methodology included: (a) interviews of key personnel, (b) reviews of relevant documentation, (c) analytical reviews of data, and (d) sample testing of key transactions in procurement and payments.

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

III.   AUDIT RESULTS

A.   Roles and responsibilities

ROWCA needed to establish procedures for recording, tracking and monitoring surge support requests

11.   ROWCA's 2016 and 2017 work plans articulated the activities for achieving its objectives relating to the three areas of responsibility for regional offices: provision of surge capacity, response and preparedness, and building and maintaining partnerships. In 2018, the Operations Committee endorsed the recommendations of an internal OCHA Task Team that OCHA regional offices should prioritize activities in the areas of: (i) surge response; (ii) technical support; (iii) operational readiness support and operational partnerships; and (iv) other regional level activities such as provision of information.

12.   ROWCA provided surge capacity to country offices following requests by resident/humanitarian coordinators (RC/HCs) but did not maintain comprehensive information relating to the outcomes of such support. Documentation was limited to records relating to travel undertaken including details of staff assigned on the mission, dates of the trip, destination city and a generic description of the travel purpose. In addition, it was not clear to whom surge support requests should be made, with such requests either going to the Head of Office or to the substantive units providing the support. Staff interviewed also cited cases of unclear expectations and deliverables from the surge mission. This was because ROWCA had not established mechanisms for recording, assigning responsibility for and monitoring fulfillment and status of requests for surge support. In addition, detailed terms of reference for specific surge missions were not prepared to ensure efficiency and effectiveness in delivery of the support. Without clarity on procedures related to management of surge requests, prioritization and decision making related to such requests may not be efficient and the effectiveness of the surge missions may not be assured.

> **(1) ROWCA should: (i) establish procedures for recording, tracking and monitoring the progress and outcome of each request for surge capacity; and (ii) develop, in collaboration with those requesting surge support, detailed terms of reference for each surge support request.**
>
> *OCHA accepted recommendation 1 and stated that ROWCA was developing improved procedures and related documents to enable it to properly record, monitor and evaluate each surge support mission and that such missions were certified upon receipt of detailed terms of reference established in partnership with the office or partner requesting support.* Recommendation 1 remains open pending receipt of the procedures and examples of terms of reference for surge missions.

Coordination and information sharing with other partners involved in humanitarian assistance were adequate

13.   The Inter-Agency Standing Committee (IASC) Transformative Agenda Principles require the establishment of an adequate humanitarian response framework including coordination as one of the essential enablers for a successful emergency humanitarian response. In this regard, ROWCA's objectives

as articulated in its 2017 work plan included improved coordination and support to joint needs assessments, strategic response planning, and monitoring and evaluation of collective results.

14.   The humanitarian assistance partners in the region served by ROWCA established several mechanisms for improved coordination and to avoid duplication of preparedness and response efforts in humanitarian support. These included multi-partner working groups at the sector/cluster level and engagements with regional bodies such as ECOWAS and ECCAS, international and national non-governmental organizations and host nations. In addition, ROWCA chaired the West and Central Africa IASC Group to facilitate proper coordination in disaster preparedness and response. The partners involved in humanitarian assistance met periodically to strategize on a coordinated approach on provision of humanitarian support and to exchange information.

15.   ROWCA's roles and responsibilities included provision of quality and timely information relating to major crises in the region to humanitarian partners. However, this role was often impeded by insufficient data. For example, partners did not readily provide disaggregated data at the sub-regional level when required. Also, some agencies did not promptly provide data that was required to update InForm, the risk index database. ROWCA stated that sharing of comprehensive information had already been identified as an issue and was being addressed with the humanitarian partners. OIOS concluded that coordination and information sharing mechanisms with humanitarian partners were adequate or were being addressed and therefore did not make a recommendation.

Gender mainstreaming mechanisms were being implemented

16.   In 2016, OCHA developed a policy instruction on gender equality that articulated its commitment on engaging women and girls in humanitarian decision making and supporting the integration of gender into existing coordination mechanisms.

17.   ROWCA included in its work plans some initiatives aimed at integrating gender into its planned activities. ROWCA engaged with key partners in humanitarian assistance on gender issues and was an active participant in the regional network of women in leadership where it used the platform to discuss ways of integrating gender into humanitarian and development work in the region. Other actions included systematic collection of sex and age disaggregated data and context specific gender analysis.

18.   ROWCA's 2017 work plan included requesting the OCHA gender focal point to provide policy guidance and training to ROWCA. While this was not done, ROWCA reminded staff to take the online mandatory training on gender, which some staff had completed. In March 2018, ROWCA contacted UN-Women to request them for training on gender equality and was awaiting a response. OIOS concluded that ROWCA was taking action to mainstream gender perspectives in its programme and therefore did not make a recommendation.

B.   Work plan implementation

Annual work plan activities were not being tracked and monitored periodically

19.   The planning, programming, budgeting, monitoring and evaluation cycle established by the United Nations through ST/SGB/2016/6 (replaced by ST/SGB/2018/3) requires all programmes to prepare precise work plans whose implementation should be monitored and reported on.

20.   ROWCA prepared annual work plans for 2016, 2017 and 2018 at the Office level and for each operational unit. The work plan outlined the goals, outcomes, key outputs/deliverables, timeframes and

activities for each strategic objective. However, ROWCA did not establish a system for periodically monitoring work plan implementation to verify that planned activities were prioritized, and indicators of achievement were met. Consequently, some activities included in the ROWCA 2017 work plan had not been conducted or followed up to ensure continued feasibility including preparing training plans for all units and updating the business continuity plan.

21.   ROWCA stated that it assessed its performance annually using the results framework and unit work plans. OIOS noted that the assessment correctly focused on indicators such as percentage of humanitarian leaders or partners that were satisfied with regional office support, number of Member States providing information on their international humanitarian aid through OCHA-managed tools, and average quality score of joint needs analysis reports supported by the regional offices. However, ROWCA also needed to establish a formal process of periodically tracking and monitoring the achievement of activities against the established timelines and performance indicators during the work plan cycle. This would enable ROWCA to timely identify and respond to key operational issues that may affect programme delivery.

> **(2) ROWCA should establish procedures to periodically track and monitor implementation of work plan activities to ensure they are achieved within established timelines.**
>
> *OCHA accepted recommendation 2 and stated that it was establishing procedures for all its organizational entities to conduct light internal reviews of progress made against work plans at the mid-year point. OCHA had also established Regional Support Teams to support field offices in the implementation of their annual work plans. Additionally, from 2018/2019, ROWCA's unit work plans will include activity-related indicators.* Recommendation 2 remains open pending receipt of procedures established to monitor work plan activities.

OCHA was reviewing the role of regional offices in monitoring and reporting on the use of CERF

22.   The Central Emergency Response Fund (CERF) monitoring guidance states that RC/HCs shall oversee the monitoring and narrative reporting on projects under the Fund, supported by the OCHA country office. Such support includes managing the agreed CERF monitoring and reporting processes on behalf of the RC/HC, collecting the required information, updates and reports related to CERF project implementation from recipient agencies and consolidating and communicating it to relevant stakeholders. The guidelines did not specify how RC/HCs in countries that did not have OCHA country offices would be supported, including whether such support could be provided by regional offices.

23.   In the period under review, six countries that did not have an OCHA presence (including Cameroon before becoming an OCHA country office) received CERF funds as shown in Table 1. ROWCA neither supported the RC/HC in overseeing the monitoring of the CERF projects nor played an active role in the reporting of these CERF grants.

Table 1: CERF grants to countries with no OCHA presence (in United States dollars)

Country	2016	2017	2018 As at 12 June 2018
Republic of Congo	2,366,915	4,371,548	47,822,102
Cote d' Ivoire	1,965,416	-	-
Mauritania	-	-	3,975,873
Guinea	2,971,319	-	-
Burkina Faso	-	-	7,980,008
Cameroon	4,187,543	-	-
Total	**11,491,193**	**4,371,548**	**59,777,983**

24.   Inadequate articulation of the role of regional offices in monitoring and reporting on CERF-funded projects in countries without an OCHA office could weaken the support provided to RC/HC in ensuring efficient and effective project implementation and use of resources.

25.   OCHA stressed its objective of empowering and promoting RC/HCs' leadership role in overseeing the monitoring and reporting of CERF processes and reaffirmed that the recipient agencies were responsible for monitoring individual CERF projects. However, OCHA indicated that it would review the language in the CERF monitoring guidance to determine whether OCHA regional offices' role in CERF processes needed to be further explained. In view of the materiality of CERF grants disbursed to countries where there is no OCHA presence, OIOS welcomes the review of the CERF monitoring guidance to better articulate the role of OCHA regional offices in monitoring and reporting on CERF projects. Therefore, OIOS is not making a recommendation on the issue at this time.

Need for a formal risk management process

26.   The United Nations enterprise risk management and internal control procedures require departments and offices to: (i) appraise risks as well as new opportunities; (ii) develop appropriate risk responses and internal controls; (iii) assign the identified risks to "risk owners"; and (iv) maintain a comprehensive risk register to manage or mitigate them to an acceptable level. In addition, the 2018-2021 OCHA Strategic plan requires OCHA field and Headquarters offices to prepare risk registers that outline the top risks; monitor the risks; and review and update risk mitigation strategies.

27.   ROWCA assessed the risks of key areas/processes including OCHA's change management process, key humanitarian disasters in the region and changes that would be brought by the move of the office to new premises. ROWCA also used lessons learned from significant disasters to inform future activities for example those related to Ebola epidemic. In addition, ROWCA included, in its 2016-2017 Strategy, four key risks that could impede its ability to meet its goals and identified related mitigating actions. However, these risks were very generic, were not recorded in a formal risk register and ROWCA was not monitoring them to ensure the effectiveness of the mitigating actions.

28.   Without preparing a formal risk register and implementing the risk management process, ROWCA did not have assurance that all events that could have a significant effect on the achievement of its objectives had been properly identified and addressed accordingly.

> **(3) ROWCA should: (i) develop a formal risk register that clearly articulates risks identified, risk owners, timelines for addressing the risks and overall risk rating based on likelihood and impact; and (ii) monitor the risks throughout the year to review and update the risk mitigation strategies.**
>
> *OCHA accepted recommendation 3 and stated that ROWCA had included a "risk mitigation plan", as a component of its annual workplan, comprising risks and risk mitigation strategies. OCHA maintained a corporate-level risk register for the whole organization, which includes risks at both Headquarters and the field level, and did not foresee the development of office-specific risk registers.* Recommendation 3 remains open pending receipt of OCHA's risk register and evidence of its effectiveness in managing risks at field locations.

C.   Management of staff and other resources

ROWCA planned to implement organization-wide information systems

29.   The Advisory Committee on Administrative and Budgetary Questions in its report of 1 March 2013 recommended the halting of the proliferation of stand-alone systems and implementing an Organization-wide application management policy to consolidate applications. The information and communication technology (ICT) strategic guidelines also recommend harmonization and standardization of applications.

30.   The Information Management Unit, which was responsible for collecting data and other information, was using a wide array of systems for its core products and to meet information needs of its clients. For content management, ROWCA was using a non-enterprise application for which it was paying about $11,000 per year as subscription. ROWCA's continued use of this application was not cost-effective and did not ensure system rationalization.

31.   OCHA explained that ROWCA did not use UniteDocs (the United Nations enterprise content management platform) as it is unsuitable for OCHA field offices. In February 2018, the Architectural Review Board of the Office of Information and Communications Technology (OICT) granted a one-year extension of the use of ROWCA's current content management application and in August 2018, approved the use of Microsoft SharePoint Online as an enterprise standard. OCHA stated that it had tested the latter application, which it will implement in accordance with OICT security guidelines. Therefore, OIOS did not make a recommendation on this issue.

Compliance with staff performance management and development system needed to be improved

32.   The administrative instruction on the performance management and development system, ST/AI/2010/5 requires the evaluation of performance of staff by 30 June of each year. ROWCA included a performance target of 90 per cent completion of performance evaluation for both OCHA international and national staff in the Strategic Plan for 2014-2017.

33.   OIOS analyzed the performance evaluation data for the reporting period ended March 2018 and noted that the performance appraisal (e-performance) process was at various stages. Of the 34 ROWCA staff on board in 2017/2018, 9 staff (26 per cent) had fully completed their performance evaluation documentation, while 10 (29 per cent) had completed them but were waiting for reporting officers to sign them off. ROWCA management had sent reminders to the remaining 15 staff to complete their performance evaluation in May 2018 but these had not been completed by 15 June 2018.

34.   Non-completion of the staff performance management process may result in staff not receiving appropriate and timely feedback and support regarding their careers and future development.

> **(4) ROWCA should establish procedures to ensure staff and supervisors complete performance evaluations by the target date set in the administrative instruction on performance management and development system.**
>
> *OCHA accepted recommendation 4 and stated that ROWCA had taken appropriate actions to ensure that all previous performance documents were completed, and current performance appraisals are up to date.* Recommendation 4 remains open pending receipt of procedures established to ensure that staff and supervisors complete performance evaluations by the target date.

<u>Action was taken to complete mandatory training</u>

35.   The information circular on United Nations mandatory programmes (ST/IC/2017/17) defines the mandatory training for all staff members of the United Nations Secretariat. Staff members are required to complete the mandatory learning programmes within six months of joining the Organization.

36.   There was very low compliance with the mandatory training requirement as only two staff members had completed all eight global mandatory online courses plus one mandatory training for ROWCA staff.

37.   ROWCA sent periodic reminders to staff to complete the mandatory online courses but stated that staff often cited surge missions as the reason for not completing mandatory training. ROWCA had however, not established procedures for following up with the relevant staff on their return from mission and ensuring compliance. ROWCA stated that it took required actions after the audit that resulted in a compliance rate of over 95 per cent of mandatory training. It also issued a policy prescribing mandatory training to be completed within the first six months of employment. Based on the actions taken by ROWCA, OIOS is not making a recommendation.

<u>There was a need to improve controls over procurement case processing</u>

38.   United Nations Secretariat policies and procedures require adequate controls over procurement activities.

39.   OIOS review of 20 local purchase orders valued at $44,985 (out of 140 purchase orders with a value of $188,412) issued in the audit period identified two cases where requirements were split to bring the purchase order value below the low-value procurement threshold of $4,000 before 9 December 2016 and $10,000 thereafter, potentially to avoid a formal procurement process. In the first case, an April 2016 requisition with a total value of $5,588 was split into two purchase orders, while a December 2016 requisition costing $13,267 was split into six purchase orders. OCHA Headquarters stated that ROWCA would be required to make all its low-value procurement activities in the Umoja system with effect from 1 January 2019.

40.   There were delays in obtaining procurement certifying authority for ROWCA staff. The previous Head of Office had procurement authority but since her departure in July 2017, no other staff in ROWCA had received the procurement authority. The delay was mainly because staff had not taken the mandatory training on a timely basis, while OCHA Headquarters experienced delays in delivering the required training for granting certifying authority. One staff member in ROWCA had since obtained the procurement certifying authority in June 2018.

(5) OCHA should: (i) issue an internal memorandum to ROWCA to remind all staff members to comply with established procurement authority thresholds; and (ii) implement procedures to identify cases where procurement requirements have been split to bring the purchase order value below the established low-value procurement threshold.
OCHA accepted recommendation 5 and stated that it would work to reinforce internal knowledge by conducting procurement refreshment training and sharing internal guidelines. Recommendation 5 remains open pending receipt of evidence of completion of procurement training.

The controls around property management needed improvement

41.	According to the administrative instruction on property management, OCHA is responsible for maintaining and updating its property and inventory control records annually. The Administrative/Finance Officer is responsible for certifying physical verification of assets.

42.	OCHA was maintaining ROWCA's records in Umoja and ROWCA was required to ensure that it promptly updated OCHA Headquarters on all property movements including asset acquisitions, disposals, donations or sales. In addition, ROWCA conducted physical verification at the request of OCHA Headquarters. OIOS noted that the 2017 request for physical verification did not include comprehensive instructions and the list of assets to be verified was inaccurate as it included 16 assets (46 per cent) that did not physically exist in ROWCA as they had been transferred to other OCHA offices, donated or sold; and excluded 11 assets that were physically existing in ROWCA. In addition, ROWCA had not labelled 12 assets for ease of verification and reconciliation to the records.

43.	This occurred because OCHA Headquarters did not: (i) promptly update the asset registers, with the newly acquired assets and movement or disposal of assets, despite receiving the information from ROWCA periodically; and (ii) provide to ROWCA comprehensive instructions on physical verification of all assets.

44.	ROWCA also needed to improve asset management controls. ROWCA had not clearly assigned the unit/individuals that would be responsible for asset custodianship, and for maintenance and updating the asset records. For example, the ICT Unit was maintaining the ICT records, but it was not clear whether the ICT Unit or the Administrative/Finance Unit was responsible for ensuring that ICT assets were reconciled to Umoja records. Unclear roles and responsibilities had resulted in some assets not being accounted for.

45.	The difficulties in tracking and reconciling physical assets and equipment with records resulted because some assets were not procured through the Umoja system. Consequently, ROWCA did not take advantage of Umoja's asset management capabilities.

> **(6) ROWCA should, in collaboration with OCHA Headquarters, establish adequate asset control procedures including: (i) ensuring that all assets and equipment are procured through Umoja; (ii) timely updating Umoja asset records with asset transfers, donations and sales; (iii) ensuring that staff conducting asset physical verification and reconciliation are aware of/provided with relevant instructions on the process; and (iv) ensuring that the roles of asset custodian and for reconciling Umoja records are clarified and clearly assigned to responsible staff.**
>
> *OCHA accepted recommendation 6 and stated that it would ensure that ROWCA: procures assets and equipment through Umoja; maintains its inventory in Umoja; conducts physical asset verification; and clarifies the roles of asset custodian and for reconciling Umoja records.* Recommendation 6 remains open pending receipt of evidence that adequate asset control procedures have been established.

There was a need to update the business continuity plan and provide appropriate training to staff

46.	Within the framework of the United Nations Organizational Resilience Management System, OCHA field offices are expected to prepare business continuity plans to maintain the continuity of critical functions in emergencies or other disruptive events, while ensuring the health, safety and security of staff and protecting assets.

47.   ROWCA developed a business continuity plan (BCP) in May 2017, which provided policy and guidance to ensure continuation of critical operational services when exposed to a crisis event. The BCP was very detailed articulating, inter alia, critical operational services and functions, roles and responsibilities and designated staff, and the decision-making process.

48.   The BCP required review and updates to be done on a regular basis and when required and mandatorily at least once a year. As at 15 June 2018, the BCP had not been updated to reflect changes in key staff posts that had occurred in 2018. The BCP also required periodic testing, simulations and training of all OCHA staff on business continuity management. ROWCA staff had conducted simulations of some aspects of the BCP including emergency actions immediately following a crisis event but staff directly involved in BCP implementation had not received intensive training to ensure that they were proficient of their roles and responsibilities.

49.   Delays in updating the BCP increases the risk that ROWCA may not be adequately prepared to ensure continuity of its critical business functions following a disruptive event, which may threaten the safety and security of staff and other resources and lead to non-recovery of critical functions.

> **(7) ROWCA should develop a system of validating the business continuity plan (BCP) as a tool for ensuring continuity of critical functions in the event of a crisis including: (i) promptly updating the BCP to ensure clarity of functions, roles and responsibilities of all staff in the event of a crisis; and (ii) training of staff to ensure they are able to properly and efficiently carry out key aspects of the BCP.**
>
> *OCHA accepted recommendation 7 and stated that ROWCA would update the BCP with the arrival of new staff members, and all staff made aware of the plan and processes.* Recommendation 7 remains open pending evidence of a system to validate the business continuity plan to ensure continuity of critical functions.

IV.   ACKNOWLEDGEMENT

50.   OIOS wishes to express its appreciation to the management and staff of OCHA 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 the operations of the regional office of the Office for the Coordination of Humanitarian Affairs in West and Central Africa

Rec. no.	Recommendation	Critical[1]/ Important[2]	C/ O[3]	Actions needed to close recommendation	Implementation date[4]
1	ROWCA should: (i) establish procedures for recording, tracking and monitoring the progress and outcome of each request for surge capacity; and (ii) develop, in collaboration with those requesting surge support, detailed terms of reference for each surge support request.	Important	O	Submission of evidence of procedures for recording, tracking and monitoring the progress of requests for surge capacity, and examples of terms of reference for surge missions.	31 December 2019
2	ROWCA should establish procedures to periodically track and monitor implementation of work plan activities to ensure they are achieved within established timelines.	Important	O	Submission of evidence that the procedures for monitoring work plan activities have been established.	31 December 2019
3	ROWCA should: (i) develop a formal risk register that clearly articulates risks identified, risk owners, timelines for addressing the risks and overall risk rating based on likelihood and impact; and (ii) monitor the risks throughout the year to review and update the risk mitigation strategies.	Important	O	Submission of OCHA's risk register and evidence of its effectiveness in managing risks at field locations.	31 December 2019
4	ROWCA should establish procedures to ensure staff and supervisors complete performance evaluations by the target date set in the administrative instruction on performance management and development system.	Important	O	Submission of procedures established to ensure that staff and supervisors complete performance evaluations by the target date.	31 December 2019
5	OCHA should: (i) issue an internal memorandum to ROWCA to remind all staff members to comply with established procurement authority thresholds; and (ii) implement procedures to identify cases where procurement requirements have been split to	Important	O	Submission of evidence of completion of procurement training.	31 December 2019

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[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 OCHA in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the operations of the regional office of the Office for the Coordination of Humanitarian Affairs in West and Central Africa

Rec. no.	Recommendation	Critical[1]/ Important[2]	C/ O[3]	Actions needed to close recommendation	Implementation date[4]
	bring the purchase order value below the established low-value procurement threshold.				
6	ROWCA should, in collaboration with OCHA Headquarters, establish adequate asset control procedures including: (i) ensuring that all assets and equipment are procured through the Umoja system; (ii) timely updating Umoja asset records with asset transfers, donations and sales; (iii) ensuring that staff conducting asset physical verification and reconciliation are aware of/provided with relevant instructions on the process; and (iv) ensuring that the roles of asset custodian and for reconciling Umoja records are clarified and clearly assigned to responsible staff.	Important	O	Submission of procedures established to adequately control procurement, recording, verification, and reconciling of assets.	31 December 2019
7	ROWCA should develop a system of validating the business continuity plan (BCP) as a tool for ensuring continuity of critical functions in the event of a crisis including: (i) promptly updating the BCP to ensure clarity of functions, roles and responsibilities of all staff in the event of a crisis; and (ii) training of staff to ensure they are able to properly and efficiently carry out key aspects of the BCP.	Important	O	Submission of documentation on the system established to validate the BCP and ensure continuity of critical functions.	31 December 2019

APPENDIX I

Management Response

United Nations ⊕ Nations Unies

INTEROFFICE MEMORANDUM   MEMORANDUM INTERIEUR

TO: A:	Ms. Muriette Lawrence-Hume, Chief New York Audit Service, Internal Audit Division, OIOS	DATE:	6 December 2018

REFERENCE:

THROUGH:
S/C DE:

FROM: Mark Lowcock, Under-Secretary-General for
DE: Humanitarian Affairs and Emergency Relief
Coordinator

SUBJECT: **Draft report on an audit of the operations of the regional**
OBJET: **office of the Office for the Coordination of Humanitarian**
Affairs in West and Central Africa (Assignment No.
AN2018/590/01)

1.   In reference to your memorandum dated 6 November 2018, I am enclosing herewith OCHA's response to the draft report and the recommendations issued.

2.   Please note that the "OCHA Geneva" Division no longer exists in OCHA following the restructuration undertaken in the context of the OCHA change management reform. References to OCHA Geneva should therefore be replaced in the report by OCHA HQ to reflect the changes.

Copy to: Ms. Annie Tanmizi, Executive Officer a.i., OCHA

Management Response

Audit of the operations of the regional office of the Office for the Coordination of Humanitarian Affairs in West and Central Africa

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	ROWCA should: (i) establish procedures for recording, tracking and monitoring the progress and outcome of each request for surge capacity; and (ii) develop, in collaboration with those requesting surge support, detailed terms of reference for each surge support request	Important	Yes	HoO ROWCA	i) October 2018 ii) July 2018	(i) Improved procedures and related documents are being developed to enable ROWCA to properly record, monitor and evaluate each surge deployment, and more generally, every support mission conducted by ROWCA. (ii) Surge and other support missions are certified upon receipt of detailed Terms of Reference established in partnership with the office or partner requesting support.
2	ROWCA should establish procedures to periodically track and monitor implementation of work plan activities to ensure they are achieved within established timelines	Important	Yes	HoO ROWCA	October 2018	As noted in the detailed audit results, ROWCA assesses and reports on its performance annually using the results framework and unit work plans. Through the 2018-2021 Strategic Plan's Monitoring and Evaluation Plan, OCHA is in the process of establishing procedures whereby all of OCHA's organizational entities will conduct a light internal review of progress made

[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 the operations of the regional office of the Office for the Coordination of Humanitarian Affairs in West and Central Africa

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						against work plans at the mid-year point. In addition, as an outcome of OCHA's Change Implementation process, OCHA has established Regional Support Teams (RSTs) which will provide operational support to field offices in the implementation of their annual work plans. The RSTs will meet periodically to review and discuss work plans of all offices in each geographic region. ROWCA unit work plans from 2018/19 are to include activity related indicators.
3	ROWCA should: (i) develop a formal risk register that clearly articulates risks identified, risk owners, timelines for addressing the risks and overall risk rating based on likelihood and impact; and (ii) monitor the risks throughout the year to review and update the risk mitigation strategies	Important	Yes	OCHA	i) N/A ii) Ongoing	Each field office prepares a "risk mitigation plan" as a component part of the annual work planning processes. This risk mitigation plan includes risks and proposed risk mitigation strategies. OCHA does not, however, support the development of individual risk registers for field offices. Instead, OCHA maintains a corporate-level risk register for the whole organization, which includes risks at both headquarters and the

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						field level. At the field office level, the planning requirement is for a risk mitigation plan and does not foresee the development of office-specific risk registries.
4	ROWCA should establish procedures to ensure staff and supervisors complete performance evaluations by the target date set in the administrative instruction on performance management and development system.	Important	Yes	HoO ROWCA	July 2018	ROWCA accepts this recommendation and highlights that appropriate actions have already been taken over the recent months to ensure all previous performance documents are completed and current ones (2018/2019) up to date.
5	OCHA Geneva should: (i) issue an internal memorandum to ROWCA to remind all staff members to comply with established procurement authority thresholds; and (ii) implement procedures to identify cases where procurement requirements have been split to bring the purchase order value below the established low-value procurement threshold.	Important	Yes	OCHA EO	Q1	OCHA will work to reinforce internal knowledge by conducting refreshment training sessions and sharing internal guidelines on a regular basis.
6	ROWCA should, in collaboration with OCHA Geneva, establish adequate asset control procedures including: (i) ensuring that all assets and equipment are procured through the Umoja system; (ii) timely updating Umoja asset records with asset transfers, donations and sales; (iii) ensuring that staff conducting asset physical	Important	Yes	OCHA EO/ HoO ROWCA	i) January 2019 ii) End of Q4 2018 iii) December 2018 iv) October 2018	i) OCHA will take actions to ensure ROWCA procures assets and equipment through Umoja. ii) ROWCA's assets will be updated in Umoja. iii) OCHA HQ will ensure ROWCA staff conducting physical asset verification and

Management Response

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	verification and reconciliation are aware of/provided with relevant instructions on the process; and (iv) ensuring that the roles of asset custodian and reconciling Umoja records are clarified and clearly assigned to responsible staff.					reconciliation are aware of the comprehensive process guidelines. iv) ROWCA will take the necessary measures to clarify the roles of assets custodian and reconciliation with Umoja records. OCHA furthermore wishes to clarify that procedures on the disposal of assets are already established, contrary to what is inserted in the related observation on page 8 of the report.
7	ROWCA should develop a system of validating the business continuity plan (BCP) as a tool for ensuring continuity of critical functions in the event of a crisis including: (i) promptly updating the BCP to ensure clarity of functions, roles and responsibilities of all staff in the event of a crisis; and (ii) training of staff to ensure they are able to properly and efficiently carry out key aspects of the BCP.	Important	Yes	HoO ROWCA	November 2018	ROWCA notes that the BCP was developed in 2017 and simulation exercises (SIMEX) have been undertaken during the year. ROWCA will update the BCP accordingly with the arrival of new staff members, and make sure all staff are aware of the process.