



INTERNAL AUDIT DIVISION

REPORT 2014/135

Audit of support functions provided by the Kalemie Field Office in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Overall results relating to the effective provision of support functions by the Mission's Kalemie Field Office were initially assessed as unsatisfactory. Implementation of two important and one critical recommendations remains in progress

FINAL OVERALL RATING: UNSATISFACTORY

15 December 2014

Assignment No. AP2014/620/13

CONTENTS

	<i>Page</i>
I. BACKGROUND	1
II. OBJECTIVE AND SCOPE	1-2
III. AUDIT RESULTS	2-6
Regulatory framework	3-6
IV. ACKNOWLEDGEMENT	6
ANNEX I Status of audit recommendations	
APPENDIX I Management response	

AUDIT REPORT

Audit of support functions provided by the Kalemie Field Office in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of support functions provided by the Kalemie Field Office in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO).

2. In accordance with its mandate, OIOS provides assurance and advice on the adequacy and effectiveness of the United Nations internal control system, the primary objectives of which are to ensure (a) efficient and effective operations; (b) accurate financial and operational reporting; (c) safeguarding of assets; and (d) compliance with mandates, regulations and rules.

3. MONUSCO had three main offices, six sector offices called field offices (such as the Kalemie Field Office), and three sub-offices which were responsible for the implementation of the Mission's substantive programmes.

4. The substantive sections in the Kalemie Field Office were supported by staff from the Mission Support Division who were responsible for logistical and administrative functions. The Office was headed by a Head of Office at the P-4 level who reported to the Deputy Special Representative of the Secretary-General, Rule of Law/Operations East. At the time of the audit, the Field Office had 42 substantive staff who were directly involved in delivering programmatic mandates and 172 mission support personnel (including 96 individual contractors) responsible for logistical and administrative functions. The Mission Support component was headed by a Field Administrative Officer at the FS-5 level, who reported to the Chief Integrated Support Services through a Regional Administrative Officer. The Office did not have a separate budget, although it had a cash imprest of \$75,000 and received \$21,000 per month to pay daily/recreational leave allowances to contingents. Staffing costs were estimated at \$9.7 million per annum.

5. Comments provided by MONUSCO are incorporated in italics.

II. OBJECTIVE AND SCOPE

6. The audit was conducted to assess the adequacy and effectiveness of MONUSCO governance, risk management and control processes in providing reasonable assurance regarding the **effective provision of support functions by the Mission's Kalemie Field Office**.

7. The audit was included in the 2014 risk-based work plan of OIOS based on a request by management and because of the operational and financial risks related to the administrative and logistical support being provided by the Kalemie Field Office.

8. The key control tested for the audit was regulatory framework. For the purpose of this audit, OIOS defined this key control as one that provides reasonable assurance that policies and procedures: (a) exist to guide the support functions provided by the Field Office; (b) are implemented consistently; and (c) ensure the reliability and integrity of financial and operational information.

9. The key control was assessed for the control objectives shown in Table 1.
10. OIOS conducted this audit from April to September 2014. The audit covered the period from January 2013 to April 2014.
11. OIOS conducted an activity-level risk assessment to identify and assess specific risk exposures, and to confirm the relevance of the selected key control in mitigating associated risks. Through interviews and analytical reviews, OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to determine their effectiveness. Based on the activity-level risk assessment, the audit focused on the following logistical and administrative functions: (a) engineering projects; (b) supply services; (c) cash management; and (d) staff welfare and guest house activities. The audit was conducted mainly in Kalemie, with a visit to the temporary operating base in Manono.

III. AUDIT RESULTS

12. The MONUSCO governance, risk management and control processes examined were initially assessed as **unsatisfactory**¹ in providing reasonable assurance regarding **the effective provision of support functions by the Mission’s Kalemie Field Office**. OIOS made six recommendations to address the issues identified. MONUSCO had implemented adequate procedures over the transportation and transfer of cash to the Field Office and was carrying out scheduled minor maintenance on generators. However, MONUSCO needed to take the following actions in the Field Office: (a) improve management of engineering projects; (b) recover costs of bulk water and fuel provided to staff; (c) improve security of the cashier’s office; and (d) implement adequate controls and oversight of guest house operations.

13. The initial overall rating was based on the assessment of key control presented in Table 1 below. The final overall rating is **unsatisfactory** as implementation of two important and one critical recommendations remains in progress.

Table 1: Assessment of key control

Business objective	Key control	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Effective provision of support functions by the Mission’s Kalemie Field Office	Regulatory framework	Unsatisfactory	Unsatisfactory	Unsatisfactory	Unsatisfactory
FINAL OVERALL RATING: UNSATISFACTORY					

¹ A rating of “**unsatisfactory**” means that one or more critical and/or pervasive important deficiencies exist 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.

Regulatory framework

Delays in completing engineering projects

14. The MONUSCO engineering standard operating procedures required: (a) projects above \$5,000 to be approved in advance and supported by cost estimates and construction project schedules; and (b) delays or deviations from project schedules to be identified and corrective measures taken.

15. A review of all nine projects undertaken by the Field Engineering Unit in Kalemie, with an estimated total cost of \$500,000 indicated that: (a) due to inadequate project planning, two projects with a combined total cost of about \$100,000 were not approved prior to commencement; and (b) construction schedules were not prepared for three projects. This resulted as MONUSCO had not adequately trained Field Office staff on required procedures. Subsequent to the audit, MONUSCO provided training to its engineering staff. As a result of the action taken, no recommendation was made.

16. The Field Office experienced significant delays in the construction of a perimeter fence to comply with minimum operating security standards. The project, which cost \$90,700 and started in September 2011, was still in progress as of September 2014. A review of the relevant project documentation indicated that the project was approved by the Chief Engineer even though the Field Engineering Unit had not prepared a project plan that included construction schedules. The delays in completing the project were attributed to lack of a project plan and the required materials, and delays in hiring individual contractors to work on the project. As a result, although Kalemie had been assessed as a high risk location, the Office premises did not comply with the minimum operating security standards, exposing staff to safety and security risks.

(1) MONUSCO should procure the necessary materials to complete the perimeter fence of the Kalemie Field Office to ensure that the minimum operating security standards are met.

MONUSCO accepted recommendation 1 and stated that construction of the perimeter wall of the Kalemie Field Office was ongoing. Recommendation 1 remains open pending receipt of evidence of completion of construction of the perimeter fence.

Major maintenance of generators needed improvement

17. The MONUSCO standard operating procedures on managing United Nations-owned generators required minor maintenance after every 250 hours of operation and major maintenance after every 10,000 hours of operation.

18. A review of 18 of 24 generators indicated that the 250-hour minor maintenance requirement was complied with. However, two generators used in the Kalemie airport were overdue for major maintenance as each had been operating for over 15,000 hours. This happened because: (a) major maintenance was required to be conducted at the contractor's main workshop in Entebbe; and (b) replacements were required prior to sending the generators to Entebbe. While no breakdowns occurred, there was an increased risk of permanent damage to these generators if regular maintenance was not conducted.

(2) MONUSCO should implement an action plan to ensure that generators are serviced according to required maintenance schedules to avoid breakdowns and other unexpected interruptions of operations.

MONUSCO accepted recommendation 2 and stated that it had implemented an action plan for the gradual replacement of generators that were due for maintenance. The 500 KVA (kilo volt-amps) generators for Kalemie Headquarters was replaced on 23 March 2014 and two 250 KVA generators for Kalemie airport delivered in October 2014. Two additional generators were also received. Based on the action taken by MONUSCO, recommendation 2 has been closed.

Cost of providing water and fuel to staff residences was not recovered in a timely manner

19. Due to the unavailability of a safe water supply in the sector, the Field Office Supply Unit provided water to staff. Staff received a monthly bill of \$50, payable at the end of the month. MONUSCO also provided fuel for generators at residences to be reimbursed at actual cost based on quarterly price indices established by the Contracts Management Section. Monthly delivery summaries were to be submitted to the Finance Section for recovery of costs through payroll deductions.

20. The Field Supply Unit submitted monthly invoices to staff instead of monthly summaries of water deliveries to the Finance Section for recovery from staff salaries. A review of bills issued to 36 MONUSCO staff and receipts issued by the Finance Section covering the period from 1 January 2013 to 30 April 2014 indicated that 11 of them did not consistently pay for the water supplied, with payments delayed for periods averaging over six months. Despite this, the Field Supply Unit continued to supply water to residences. Although, reminders were sent to staff in August 2013 and April 2014, this had not resulted in amounts being settled in a timely manner, or the Finance Section making appropriate deductions from staff salaries.

21. Also, a review of the monthly fuel supply summaries covering the period from 1 July 2013 to 30 April 2014 indicated that monthly summaries of fuel supplied estimated at \$4,000 were not submitted to Finance Section for recovery. This was because the Head of the Supply Unit had difficulties in obtaining the prevailing quarterly fuel price list from the Contracts Management Section to invoice the amount due.

(3) MONUSCO should deduct from staff members' salaries the cost of water and fuel supplied to staff, and implement a system to ensure that fuel price indices are available in a timely manner.

MONUSCO accepted recommendation 3 and stated that it had implemented a system to provide monthly fuel and bulk water consumption reports to the Finance Section for recovery. The Contract Management Section published fuel price indices quarterly, and sent price lists to all Regional and Field Administrative Officers and supply offices to facilitate computation of the fuel charges for staff. In addition, the Finance Section had uploaded the costs in the system for recoveries to be made from the December 2014 payroll. The Finance Section would perform monthly reconciliation and deduction of costs. Recommendation 3 remains open pending receipt of evidence confirming cost recoveries from staff members.

Cash imprest custodian was not formally appointed and trained

22. The Field Finance Procedure Guidelines required an imprest custodian to be formally appointed, trained and given the required level of delegated authority to operate the account. A review of delegation of authority documents indicated that the Head of the Joint Logistics Operation Centre had assumed the function of custodian of the imprest account. The Head of the Joint Logistics Operation Centre had not been formally appointed, trained or given the required delegation of authority. This occurred because the former Field Administrative Officer handed over the custodian responsibilities as a temporary measure to the Head of the Joint Logistics Operation Centre following the Officer's departure from the Field Office in November 2012.

23. A review of all payments from the imprest account covering the period from 1 January 2013 to 31 May 2014 indicated that some payments totaling \$75,825 were not adequately supported and not always made in accordance with the Guidelines. For example, the custodian used staff welfare funds instead of those available under the imprest account for purchasing office stationery and office building renovations. This resulted as the custodian had not been trained on the use and management of the imprest account, and adopted the practice of the former Field Administrative Officer who had also used welfare funds for non-welfare activities. The lack of properly trained staff assuming fiduciary responsibilities resulted in the incorrect use of staff welfare funds and payments not being adequately supported.

(4) MONUSCO should expedite action on the formal appointment and training of the imprest custodian.

MONUSCO accepted recommendation 4 and stated that the Director of Mission Support had formally designated a staff member as the imprest custodian. This individual had been given the required training. Based on the action taken by MONUSCO, recommendation 4 has been closed.

Security of cashier's office and vault needed improvement

24. The Field Finance Procedure Guidelines required premises where cash was kept to have sufficient physical security including: (a) solid and secure doors and windows; and (b) closed circuit cameras monitored by the security control room. The safe for storing cash was to be strong and ideally have a built-in combination and key lock with restricted access, requiring the presence of two persons to open.

25. Due to inadequate supervision to ensure recommendations for securing the cashier's office were implemented: (a) the doors to the Finance Office in Kalemie were made of glass windows that were not reinforced; (b) two of the four closed-circuit television cameras were not functioning; and (c) the monitor for the closed-circuit television was located inside the cash office instead of the security control room. The combination lock to the safe had been deactivated and therefore the safe could be opened by one person. While no security incidents and thefts were reported, and a surprise cash count by a Finance Assistant from Kinshasa confirmed that all cash was accounted for, there remained a risk of loss of funds due to theft.

(5) MONUSCO should reinstate the combination lock on the safe for use by two staff, install closed circuit television monitors in the security control room and reinforce security of the cashier's office.

MONUSCO accepted recommendation 5 and stated that it had installed a new safe with a combination lock in the Finance Office and completed the security reinforcement of the cashier's office. It was however not practical to extend cables of the closed-circuit television; Internet Protocols, subnet mask and gateway would be used to view the cameras from the Security Section control room. Based on the action taken by MONUSCO, recommendation 5 has been closed.

Lack of controls and oversight of guest house operations

26. The Kalemie Field Office standard operating procedures for managing guest houses specified the tariffs for various room types. Discounts were applied at 10 per cent for occupancy exceeding 15 days and 50 per cent for occupancy up to 60 days for newly deployed United Nations staff on assignment while looking for suitable accommodation. Cash generated from the guest house was to be used for staff welfare and recreation activities. The standard operating procedures also required the Facilities Camp Management Unit to: (a) issue pre-numbered receipts; (b) prepare weekly guest house occupancy status

reports; and (c) deposit cash received in the bank and hand over deposit slips, and reports to the custodian of the welfare fund.

27. A review of monthly occupancy statistics and income received for the audit period indicated that occupants were not charged the correct tariffs. For example: (a) three occupants on assignment in Kalemie were charged \$17 instead of \$22.50 per day for the room because they were United Nations volunteers; and (b) a current staff member, on initial assignment to the Office was charged \$25 per day for 156 days instead of only for the first 60 days and the remainder at normal rate of \$50 for the type of room occupied, resulting in loss of revenue to the guest house.

28. The Facilities Camp Management Unit prepared weekly guest house occupancy status reports and monthly cash and expenditure statements. A review of available reports indicated that the Field Office collected \$59,187 rental income during the audit period. However, reports for May to October 2013 were not found on file. Discussion with the custodian of the fund indicated that he did not receive any deposit slips for that period and an OIOS review of bank statements indicated that cash received by a Facilities Camp Management staff member for those seven months was not deposited. At the time of the audit, the Security Section was investigating the loss of funds, estimated at \$20,000. The loss of these funds was not detected in a timely manner because the Engineering Unit that had supervisory responsibility did not monitor guest house operations and cash received, resulting in loss of funds.

29. In addition, the Facilities Camp Management Unit was not issuing sequentially numbered receipts and therefore, MONUSCO did not have an effective system for monitoring collections. A review of the guest house occupancy status report indicated that one staff member stayed in the guest house for 156 days between June 2013 and March 2014 without paying the bill, estimated at \$6,300. As of September 2014, the payment was still outstanding. The above lapses occurred due to lack of adequate oversight and management of guest house activities. There were no procedures to ensure that: (a) sequentially numbered receipts were issued and guest bills were collected; (b) rental income received was deposited in the Mission's bank account in a timely manner; and (c) weekly guest house occupancy reports were prepared.

(6) MONUSCO should implement control procedures for managing the guest house in Kalemie to ensure accuracy and timely collection of guest bills, and proper handling, reporting and monitoring of rental income.

MONUSCO accepted recommendation 6 and stated that the room rates for the guest house had been published. The funds had been collected and recorded in a register maintained by the Facilities Management Clerk and verified by the Field Engineering Officer before being deposited in the Welfare bank account. Recommendation 6 remains open pending completion of investigations on the loss of funds, implementation of any follow-up actions taken and the recovery of unpaid guest house bills, and OIOS verification of control procedures implemented for managing guest house operations.

IV. ACKNOWLEDGEMENT

30. OIOS wishes to express its appreciation to the Management and staff of MONUSCO for the assistance and cooperation extended to the auditors during this assignment.

(Signed) David Kanja
Assistant Secretary-General for Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of support functions provided by the Kalemie Field Office in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	MONUSCO should procure the necessary materials to complete the perimeter fence of the Kalemie Field Office to ensure that the minimum operating security standards are met.	Important	O	Receipt of evidence of completion of construction of the perimeter fence.	30 December 2014
2	MONUSCO should implement an action plan to ensure that generators are serviced according to maintenance schedule to avoid breakdowns and other unexpected interruptions of operations.	Important	C	Action taken.	Implemented
3	MONUSCO should deduct from staff members' salaries the cost of water and fuel supplied to staff, and implement a system to ensure that fuel price indices are available in a timely manner.	Important	O	Receipt of evidence confirming cost recoveries from staff members.	30 December 2014
4	MONUSCO should expedite action on the formal appointment and training of the imprest custodian.	Important	C	Action taken.	Implemented
5	MONUSCO should reinstate the combination lock on the safe for use by two staff, install closed circuit television monitors in the security control room and reinforce security of the cashier's office.	Important	C	Action taken.	Implemented
6	MONUSCO should implement control procedures for managing the guest house in Kalemie to ensure accuracy and timely collection of guest bills, and proper handling, reporting and monitoring of rental income.	Critical	O	Receipt of documentation showing completion of investigations by the Security Section on the loss of funds, implementation of any follow-up actions taken and the recovery of unpaid guest house bills, and OIOS verification of control procedures implemented for managing guest house operations.	December 2014

¹ Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

² Important recommendations address important deficiencies or weaknesses in governance, risk management or internal 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 MONUSCO in response to recommendations.

APPENDIX I

Management Response



MONUSCO

Mission de l'Organisation des Nations Unies
pour la Stabilisation en République
démocratique du Congo

United Nations Organisation Stabilization
Mission in the Democratic Republic of Congo

12, Avenue des Aviateurs - Gombe
Kinshasa, RD Congo - BP 8811

Tél. +243 81 890 5000
+243 81 890 6000

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CONSOLIDATE PEACE

INTEROFFICE MEMORANDUM

05 December 2014
Ref. ODMS/14/OM/03898

To: Ms. Eleanor T. Burns
Director, Internal Audit Division, OIOS

From: Guy Siri
Director of Mission Support
MONUSCO

Subject: Assignment No. AP2014/620/13: Audit of support functions in MONUSCO Field Office in Kalemie

1. Your interoffice memorandum reference IAD-14-7-5-7 (26) dated 19 November 2014 refers.
2. Attached please find Mission response in respect of the recommendations in the draft audit report of the above-mentioned audit. Supporting documents will be provided to the Resident Audit Team only.

Kind regards.

Cc Mr. Philip Compte, Deputy Director Mission Support Division
Ms. Alessandra Trabattoni, Head of Office, Kalemie, MONUSCO
Mr. Rajesh Chadha, Officer-in-Charge Integrated Support Services, MONUSCO
Mr. Jan Karlsson, Regional Administrative Officer, MONUSCO
Ms. Richard Lorne Johnson, Chief, Supply Section, MONUSCO
Mr. Cyril Plummer, Officer-in-Charge, Finance Section, MONUSCO
Ms. Jacoba Genis, Audit Focal Point, MONUSCO
Mr. Laud Botchwey, Chief Resident Auditor for MONUSCO, OIOS
Ms. Cynthia Avena-Castillo, Professional Practices Section, Internal Audit Division, OIOS

Attachment: Management Response

Peace it!

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Management Response

Audit of support functions provided by the Kalemie Field Office in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	MONUSCO should procure the necessary materials to complete the perimeter fence of the Kalemie Field Office to ensure that the minimum operating security standards are met.	Important	Yes	Chief Engineering Officer	30 December 2014	The Mission has taken action to complete the perimeter fence/boundary wall of the Kalemie Field Office to comply with the minimum operating security standards. The construction work is 78% complete and ongoing as evidenced from the supporting pictures submitted to the resident audit team.
2	MONUSCO should implement an action plan to ensure that generators are serviced according to maintenance schedule to avoid breakdowns and other unexpected interruptions.	Important	Yes	Chief Engineering Officer	Implemented	MONUSCO Engineering Section has implemented an action plan for gradual replacement of generators due for heavy maintenance according to available resources and priorities in different sectors. In addition to the 500kva for Kalemie Headquarters already replaced on 23 March 2014 and the two 250 KVA generators for Kalemie airport already delivered in October 2014, two additional generators have since been received in Kalemie. Copies of the supporting documentation have been provided to the resident audit team.
3	MONUSCO should deduct from staff members' salaries the cost of water and	Important	Yes	OiC Finance Section	30 December 2014	MONUSCO Supply Section has already implemented a system where

¹ Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

² Important recommendations address important deficiencies or weaknesses in governance, risk management or internal 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 support functions provided by the Kalemie Field Office in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	fuel supplied and implement a system to ensure that fuel price indices are available in a timely manner.					<p>monthly fuel and bulk water consumption reports are provided to Finance Section for recovery. Fuel price indices are published by MONUSCO Contract Management Section quarterly and the price list is sent to all Regional Administrative Officers/Field Administrative Officers and supply offices to facilitate computation of fuel charges to staff members.</p> <p>Regarding payment for water and fuel, some staff members paid directly to the Finance Section. For recoveries to be made through payroll, Finance Section has uploaded the cost in the system for recovery at the end of December 2014. Monthly reconciliation and deduction of costs from staff members will be undertaken by Finance. Copies of the supporting documentation have been provided to the resident audit team.</p>
4	MONUSCO should expedite action on the formal appointment and training of the imprest custodian.	Important	Yes	OiC Finance Section	Implemented	<p>A staff member has formally been designated as Imprest Custodian by the Director Mission Support. A copy of the supporting documentation has been provided to the resident audit team.</p> <p>The designated custodian has been</p>

Management Response

Audit of support functions provided by the Kalemie Field Office in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						role mapped in Umoja and completed the Computer Based Training and training on Imprest management. Copies of the supporting documentation have been provided to the resident audit team.
5	MONUSCO should reinstate the use of the combination lock on the safe to be operated by two staff, install closed circuit television monitors in the security control room and reinforce security of the cashier's office.	Important	Yes	OiC Finance Section	Implemented	A new safe with a combination lock has been installed in the Finance Office and the security reinforcement of the cashier's office has been completed. Due to the distance from the Finance office to the Security control room, it is not practically possible to extend the cables of the Closed Circuit Television. Internet Protocols, Subnet mask and gateway will be used to view the cameras from the Security Section control room. Copies of the supporting documentation have been provided to the resident audit team.
6	MONUSCO should implement control procedures for managing the guest house in Kalemie to ensure accuracy and timely collection of guest bills, and proper handling, reporting and monitoring of rental income.	Critical	Yes	Kalemie Head of Office	Implemented	MONUSCO has implemented control procedures for management of the guest house in Kalemie. Room rates for the guest house have been published in the staff welfare newsletter and are posted on every door. The funds collected and recorded in the register by the facilities management clerk is verified by the Welfare Club Treasurer and certified by the Field Engineering

Management Response

Audit of support functions provided by the Kalemie Field Office in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>Officer before being deposited in the Welfare bank account. Cleaners of the guest house are paid against checked and verified attendance registers. Purchase of cleaning materials is made against an approved requirement list, which is eventually supported by purchase receipts. Copies of the supporting documentation have been provided to the resident audit team.</p>