



## INTERNAL AUDIT DIVISION

### REPORT 2015/125

---

Audit of the use of the Umoja deployment guidelines in the United Nations Mission in the Republic of South Sudan

Overall results relating to an audit of the use of the Umoja deployment guidelines in the United Nations Mission in the Republic of South Sudan were initially assessed as partially satisfactory. Implementation of three important recommendations remains in progress

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

19 October 2015  
Assignment No. AP2015/633/02

# 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 the use of the Umoja deployment guidelines in the United Nations Mission in the Republic of South Sudan

### I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the use of the Umoja deployment guidelines in the United Nations Mission in the Republic of South Sudan (UNMISS).
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. In 2008, the General Assembly, in its resolution 63/262, formally approved the implementation of Umoja, an administrative reform initiative of the United Nations Secretariat to streamline the Organization's business processes. Umoja is an enterprise resource planning solution based on the Systems, Applications and Products (commonly known as SAP) software, an application that supports management activities related to finance, budget, human resources, supply chain, central support services, and other core business functions. Umoja is replacing and integrating numerous existing legacy information systems in use across the Secretariat.
4. In November 2013, UNMISS deployed the Umoja Foundation, which included the following modules: finance, supply chain, project management and sales and distribution. UNMISS had an Umoja deployment team of 18 members comprising of a realization manager, a site coordinator, a site assistant, a training coordinator, four technical focal points, and 10 local process experts. At the time of the audit, UNMISS was expected to deploy Umoja Extension 1 by 1 November 2015.
5. Comments provided by UNMISS are incorporated in italics.

### II. OBJECTIVE AND SCOPE

6. The audit was conducted to assess the adequacy and effectiveness of UNMISS governance, risk management and control processes in providing reasonable assurance regarding the **use of the Umoja deployment guidelines by UNMISS**.
7. The audit was included in the 2015 risk-based work plan of OIOS due to the operational risks relating to Umoja deployment.
8. The key control tested for the audit was regulatory framework. For the purpose of this audit, OIOS defined this key control as the one that provides reasonable assurance that policies and procedures: (a) exist to guide the deployment of Umoja in UNMISS; (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. The control objective shown in Table 1 as "Not assessed" was not relevant to the scope defined for this audit.

10. OIOS conducted the audit from February to July 2015. The audit covered the preparatory and change management activities performed by UNMISS for the roll out of Umoja Foundation. These activities were subsequently outlined in the Umoja Deployment Guide (released on 31 January 2014) and included establishment of a local deployment team, risk mitigation, change impact documents, training, communication, realization plan, user access mapping, data migration and relevant documentation requirements. The audit did not include an assessment of how well the new system was working.

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.

### III. AUDIT RESULTS

12. The UNMISS governance, risk management and control processes examined were initially assessed as **partially satisfactory**<sup>1</sup> in providing reasonable assurance regarding the **use of the Umoja deployment guidelines in UNMISS**. OIOS made five recommendations to address the issues identified. UNMISS properly established its Umoja deployment team, implemented a train-the-trainers programme, and properly mapped user access to Umoja. However, UNMISS needed to: (a) regularly prepare reports and submit them to the Umoja Office at Headquarters and UNMISS management; (b) ensure that Umoja users complete all training courses related to their roles; (c) assign responsibility for change-impact activities and enforce the requirement for such activities; (d) update its check-out procedures and periodically review users' roles and access to ensure Umoja users have access only to what they need to know and/or do; and (e) in coordination with the United Nations Umoja Office, develop and implement a mechanism for logging transactions.

13. The initial overall rating was based on the assessment of key control presented in Table 1. The final overall rating is **partially satisfactory** as implementation of three important 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
Use of the Umoja deployment guidelines in UNMISS	Regulatory framework	Partially satisfactory	Partially satisfactory	Not assessed	Partially satisfactory
<b>FINAL OVERALL RATING: PARTIALLY SATISFACTORY</b>					

<sup>1</sup> A rating of “**partially satisfactory**” means that important (but not critical or pervasive) deficiencies exist 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.

## Regulatory framework

### UNMISS properly established an Umoja deployment team

14. The Umoja deployment guide and instructions required UNMISS to establish and organize a local Umoja deployment team comprising of skilled individuals from various sections including a site coordinator, a site assistant, a training coordinator, technical focal points, and local process experts. The deployment team was responsible for performing tasks covering the entire deployment process within the established timeline.

15. A review of the management structure for Umoja Foundation and the composition of UNMISS Umoja deployment team indicated that UNMISS properly established the Umoja deployment team on 23 January 2013 consisting of skilled individuals including a site coordinator, a training coordinator, local process experts, and technical focal points. OIOS concluded that UNMISS had implemented adequate controls over the establishment of its Umoja deployment team.

### Need to monitor and report on future Umoja deployment activities

16. The Umoja deployment guide and instructions required UNMISS Umoja deployment team to submit weekly updates, weekly and monthly scorecards, and an operational readiness report to the Umoja Office at Headquarters in New York. The guidelines and instructions also required the deployment team to regularly update UNMISS management on the deployment's progress.

17. Interviews with the UNMISS Umoja deployment team indicated that the team did not prepare and submit the required weekly updates, operational readiness reports, and weekly and monthly scorecards to the Umoja Office at Headquarters. There was also no evidence to show that the team regularly updated UNMISS management on the deployment's progress. This was because the Mission overlooked the implementation of a mechanism to monitor and enforce the reporting requirements for Umoja deployment. As a result, there was a risk that the Umoja Office at Headquarters and Mission management were not fully aware of progress and related issues and therefore did not take prompt corrective actions.

**(1) UNMISS should implement appropriate oversight mechanisms during future Umoja deployment activities to ensure that the required reports are prepared and submitted to the Umoja Office and UNMISS management regularly.**

*UNMISS accepted recommendation 1 and established a shared website called COSMOS to upload all required reports for the deployment of Umoja Extension 1 so that they can be shared between the Mission and the Department of Field Support at Headquarters. The Umoja Extension 1 deployment team also updated Mission management on a weekly basis through the Service Chiefs meetings chaired by the Director of Mission Support and in the meetings of the Umoja Extension 1 deployment committee comprising service and section chiefs. Based on the action taken by UNMISS, recommendation 1 has been closed.*

### Need for Umoja end users training

18. The Umoja deployment guide and instructions required: (a) all Umoja users to take online training courses related to their roles; and (b) UNMISS to nominate staff to participate in train-the-trainers activities who in turn would train end users in their missions.

19. Seven UNMISS staff participated in the train-the-trainers courses in 2013 and these staff members in turn conducted training sessions for other staff in the areas of procurement, logistics, sales and distribution, and finance and budget. A review of training records for 69 of the 234 UNMISS staff members with access to Umoja indicated that: (a) 16 completed all training courses related to their roles; (b) 16 completed 50 per cent or more of the courses related to their roles; (c) 17 completed less than 50 per cent of the courses; and (d) 20 did not complete any course. This was due to UNMISS inattention to the implementation of controls to enforce the requirements for end-user training. As a result, not all staff members were trained on the proper use of Umoja in the performance of their duties.

**(2) UNMISS should implement procedures to ensure that Umoja users complete all training courses related to their roles.**

*UNMISS accepted recommendation 2 and stated that it had established a system to ensure that Umoja users complete all training courses related to their roles and created a tracking tool for recording training of staff. A weekly training update was generated by the training unit and submitted for follow-up by the Umoja Site Coordinator. Based on the action taken by UNMISS, recommendation 1 has been closed.*

Need for UNMISS to conduct change-impact activities

20. The Umoja deployment guide and instructions required UNMISS deployment team to: (a) prepare documents describing the impact of process changes resulting from the Umoja roll-out; and (b) hold change-impact discussions with staff.

21. Interview of UNMISS Umoja deployment team members indicated that the Umoja deployment team did not prepare change-impact documents and also did not hold change-impact discussions with staff. This was because UNMISS did not assign responsibility for these activities and also did not implement a mechanism to enforce the requirement for change-impact activities. As a result, the Mission was precluded from capturing lessons from the deployment of Umoja Foundation; and staff was not fully aware about the potential impact of Umoja, increasing the risk of staff resistance to Umoja and reduced support from the staff for the system.

**(3) UNMISS should assign responsibility for change-impact activities within the future Umoja deployment team and implement a mechanism to enforce the requirement for such activities.**

*UNMISS accepted recommendation 4 and stated that it had established a Business Performance Management Section which was responsible for formalizing change-impact activities as part of Umoja project management. The Mission had also uploaded the user access mapping to the COSMOS database showing the new processes, actors and systems. UNMISS would also hold change impact discussions with concerned staff members in relevant functional areas. Recommendation 4 remains open pending receipt of evidence that UNMISS has assigned responsibility for change-impact activities and implemented a mechanism to enforce the requirement for such activities during future deployments of Umoja.*

User access mapping was conducted in accordance with delegated authority

22. The Umoja deployment guide and instructions required UNMISS to: (a) correctly map users to their current and expected roles prior to the implementation of Umoja; and (b) provide access to users in accordance with their job requirements and delegations of authority. The deployment guide and

instructions also required that staff assigned certification and approval roles have formal and valid delegations of authority.

23. UNMISS prepared a draft user access map in August 2013, about two months prior to going live. The final user mapping was completed and validated in September and October 2013 respectively. A review of the UNMISS Umoja user access and role mapping documentation and comparison with the list of legacy system users and roles indicated that all users were adequately mapped and corresponding roles were assigned. The Mission appropriately restricted certification and approval roles to staff with the appropriate delegation of authority. OIOS concluded that UNMISS implemented adequate controls relating to user access mapping.

#### Need to provide access to Umoja on a need-to-know and need-to-do basis

24. The United Nations Information Sensitivity Toolkit requires UNMISS to review Umoja-related access rights periodically and change or terminate such rights when necessary, for example, when a user changes position or office.

25. A review of the list of UNMISS Umoja users indicated that 14 previous users retained their access rights after they changed their positions or offices. An additional five users retained their access rights although they no longer worked for the United Nations. This was because UNMISS check-out procedures did not require Umoja administrators to terminate access rights of users at the time of checking out and periodically review users' roles. As a result, there was a risk of unauthorized access and modification of data in Umoja.

**(4) UNMISS should: update its check-out procedures to include a requirement for Umoja administrators to terminate access rights of users at the time of checking out of the Mission; and periodically review users' roles and access to ensure they have access only to what they need to know and/or do.**

*UNMISS accepted recommendation 4 and stated that the Mission would, on a quarterly basis, review assigned roles and user access to Umoja to ensure that access was granted to individuals on a need-to-know and need-to-do basis. The Mission was also in the process of implementing an electronic Field Support Suite (FSS) global check-out process whereby the relevant Umoja role administrator would ensure that access to Umoja was deactivated. Recommendation 4 remains open pending receipt of evidence of implementation of the regular review of Umoja access roles and the new check-out process to ensure that users have access only to what they need to know and/or do.*

#### Need to log transactions during future Umoja deployments

26. The Umoja deployment guide and instructions required UNMISS to record on blackout forms and enter into Umoja all transactions processed during the blackout period and maintain a log of all financial transactions completed during that period.

27. A review of all 18 blackout forms used by the Finance Section for business transactions processed during the blackout period (19 September to 1 October 2013 and 19 October to 31 October 2013) indicated that UNMISS recorded on these blackout forms and entered into Umoja all transactions processed during the period. However, UNMISS did not log the financial transactions. This was because UNMISS did not implement a tracking system. As a result, there was an unmitigated risk of financial loss related to missing information in the event blackout forms were missing.

**(5) UNMISS, in coordination with the United Nations Umoja Office, should develop and implement a mechanism for logging transactions during future Umoja deployment activities.**

*UNMISS accepted recommendation 5 and stated that for the next blackout period, the Mission would implement a tracking mechanism to maintain a proper log of all relevant transactions in line with the instructions provided by the United Nations Deputy Controller. Recommendation 5 remains open pending receipt of evidence that UNMISS has implemented a tracking mechanism to log all transactions made during the Umoja blackout period.*

The Mission required guidance on the collection of data to quantify benefits from implementing Umoja

28. The Umoja deployment guide and instructions required UNMISS to collect data to be used by the Change Management Team at United Nations Headquarters to develop a comprehensive statement of benefits from implementing Umoja such as the number of posts made redundant and the efficiency gains in processing transactions.

29. Interview of staff of UNMISS Umoja deployment team indicated that, as at 30 April 2015, the team had not started gathering data for the measurement of quantitative benefits resulting from the implementation of Umoja in the Mission. This was because UNMISS had not received guidance from the Umoja Project Team at Headquarters and the Field Budget and Finance Division of DFS had yet to provide benefits realization methodology to missions to be used to collect relevant data to quantify and report on the benefits expected to be realized from implementing Umoja.

30. OIOS is not making a recommendation at this point as this issue is going to be addressed in the summary report on the thematic audits of Umoja, which OIOS was conducting across a number of peacekeeping missions and other Secretariat entities.

#### **IV. ACKNOWLEDGEMENT**

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

(Signed) David Kanja  
Assistant Secretary-General, Acting Head  
Office of Internal Oversight Services

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of the use of the Umoja deployment guidelines in the United Nations Mission in the Republic of South Sudan

Recom. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
1	UNMISS should implement appropriate oversight mechanisms during future Umoja deployment activities to ensure that the required reports are prepared and submitted to the Umoja Office and UNMISS management regularly.	Important	C	Action taken.	Implemented
2	UNMISS should implement procedures to ensure that Umoja users complete all training courses related to their roles.	Important	C	Action taken.	Implemented
3	UNMISS should assign responsibility for change-impact activities within the future Umoja deployment team and implement a mechanism to enforce the requirement for such activities.	Important	O	Receipt of evidence that UNMISS has assigned responsibility for change-impact activities and implemented a mechanism to enforce the requirement for such activities during future deployments of Umoja.	31 December 2015
4	UNMISS should: update its check-out procedures to include a requirement for Umoja administrators to terminate access rights of users at the time of checking out of the Mission; and periodically review users' roles and access to ensure they have access only to what they need to know and/or do.	Important	O	Receipt of evidence of implementation of the regular review of Umoja access roles and the new check-out process to ensure that users have access only to what they need to know and/or do.	31 December 2015
5	UNMISS, in coordination with the United Nations Umoja Office, should develop and implement a mechanism for logging transactions during future Umoja deployment activities.	Important	O	Receipt of evidence that UNMISS has implemented a tracking mechanism to log all transactions made during the Umoja blackout period.	1 December 2015

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> C = closed, O = open

<sup>4</sup> Date provided by UNMISS in response to recommendations.

# **APPENDIX I**

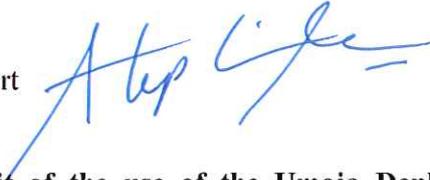
## **Management Response**

UNITED  
NATIONS  
United Nations Mission in  
the Republic of South Sudan



NATIONS  
UNIES  
Mission des Nations Unies  
en République du Sud-  
Soudan

To: Ms. Eleanor T. Burns, Director  
Internal Audit Division, OIOS Date: 5 October 2015

From: Stephani L. Scheer  
Director of Mission Support  
UNMISS 

Subject: **Draft report on an audit of the use of the Umoja Deployment  
Guidelines in UNMISS (Assignment No. AP2015/633/02)**

1. Reference is made to your memorandum dated 18 September 2015 on the Audit of the Use of Umoja deployment Guidelines in UNMISS.
2. On behalf of UNMISS Special Representative of the Secretary-General, Ms. Ellen Margrethe Løj, please find attached UNMISS comments on the recommendations listed in Appendix 1 of the draft report of the auditors together with its six annexes .
3. UNMISS would like to take this opportunity to express its appreciation for the work of the auditors and for the valuable recommendations made by the auditors as a result of this audit.

Thank you and best regards.

Attachments: UNMISS comments along with six annexes.

cc: Mr. Bolton Tarleh Nyema, Chief, Peacekeeping Audit Service, IAD, OIOS  
Ms. Cynthia Avena-Castillo, Professional Practices Section, IAD, OIOS  
Ms. Ellen Margrethe Løj, Special Representative of the Secretary-General,  
UNMISS  
Mr. Paul Egunsola, Chief of Staff, UNMISS  
Mr. Timothy Crowley, Deputy Director of Mission Support, UNMISS  
Mr. Timbilla Amadu, Umoja Site Coordinator, UNMISS  
Ms. Corinne Clavé, Audit Focal Point, UNMISS

## Management Response

## Audit of the use of the Umoja deployment guidelines in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNMISS should implement appropriate oversight mechanisms during future Umoja deployment activities to ensure that the required reports are prepared and submitted to the Umoja Office and UNMISS management regularly.	Important	Yes	Chief Business Process management and Umoja Site Coordinator	Implemented since 12 June 2015	<p>In line with the recommendation of the auditors, UNMISS has implemented appropriate mechanisms for the deployment of Umoja Extension 1 (UE1) to ensure that the required Umoja reports are prepared and submitted to the Umoja Office at Headquarters in New York.</p> <p>This has been achieved through the establishment of a COSMOS shared website between the Mission and the Department of Field Support at Headquarters in New York (DFS) where all required data is uploaded and shared with Umoja team in DFS (please see attached a request for a report from the UMOJA office together with a screenshot of COSMOS as Annexes 1, a and 1, b showing that reports were shared with the Umoja office as required).</p> <p>UNMISS management is also updated on the progress of UE1 deployment's progress on a weekly basis through the Service Chiefs meetings chaired by the Director of Mission Support (please see attached extract of minutes of a Service Chiefs meeting as Annex 1, c).</p> <p>In addition to these weekly meetings, there are also fortnightly meetings with the UNMISS UE1 Deployment Coordination Committee composed of Service Chiefs, key Section Chiefs as well as</p>

<sup>1</sup> 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.

<sup>2</sup> 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 use of the Umoja deployment guidelines in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>the Umoja site coordinator and his alternate (please see attached minutes of the meetings held on 18 September and 2 October 2015 as Annex 1, d).</p> <p><b>In view of the above, the Mission considers this recommendation as implemented and requests its closure.</b></p>
2	UNMISS should implement procedures to ensure that all Umoja users complete all training courses related to their roles.	Important	Yes	Chief Integrated Mission Training Center, Chief Business Process management and Umoja Site Coordinator.	Implemented since 30 September 2015	<p>UNMISS has established a system to ensure that all Umoja users complete all training courses related to their roles and has created a tracking tool for recording training of staff by sections for that purpose. A weekly training update is generated by the training unit and submitted for follow up to the Umoja Site Coordinator (copy of a status report on completion of Umoja training is attached as Annex 2, a).</p> <p>Should this update show that a staff member has not completed a mandatory training, the Umoja Site Coordinator contacts the Head of the concerned Section in Juba or the State Administrator in the States reminding them of Staff members obligations in that regard (copy of a sample of email from the Umoja Site Coordinator to a head of Section is attached as Annex 2, b).</p> <p><b>In view of the above, the Mission considers this recommendation as implemented and requests its closure.</b></p>
3	UNMISS should assign responsibility for change-impact activities within the future Umoja deployment team and implement a	Important	Yes	Chief Business Process management and Umoja Site Coordinator.	31 December 2015	<p>The Mission has established a Business Performance Management Section, headed by a Senior Management and Programme Analyst under the direct oversight of the Deputy Director of Mission Support which is the responsible section</p>

## Management Response

## Audit of the use of the Umoja deployment guidelines in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	mechanism to enforce the requirement for such activities.					<p>for formalizing change impact activities as part of Umoja project management.</p> <p>The Mission has also uploaded the User access mapping (UAM) in COSMOS database showing the new processes, actors and systems.</p> <p>Upon the role out of Umoja Extension 1 (UE1), the Mission will prepare change impact documents describing the impact of process changes resulting from Umoja roll-out.</p> <p>The Mission will also hold change-impact discussions with concerned staff members in relevant functional areas.</p> <p><b>The target date of implementation for this recommendation is 31 December 2015.</b></p>
4	UNMISS should: update its check-out procedures to include a requirement for Umoja administrators to terminate access rights of users at the time of checking out of the Mission; and periodically review users' roles and access to ensure they have access only to what they need to know and/or do.	Important	Yes	Chief Business Process management, Umoja Site Coordinator and Chief of GITTS.	31 December 2015	<p>Since the audit, UNMISS GITTS has been using an electronic check out form which requires disabling of Umoja Roles for check-out users.</p> <p>In addition, inline with the recommendation of the auditors, UNMISS is in the process of implementing the following measures to ensure that access to Umoja is provided to and retained by individuals on a need-to-know and need-to-do basis:</p> <ul style="list-style-type: none"> <li>- The Mission will on quarterly basis review assigned roles and user access to Umoja with the view of ensuring that access is granted to individuals on a need-to-know and need-to-do basis;</li> <li>- UNMISS is in the process of</li> </ul>

## Management Response

## Audit of the use of the Umoja deployment guidelines in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>implementing an electronic Field Support Suite (FSS) global check-out process whereby the relevant Umoja role administrator will ensure that access to Umoja of a checking-out user is deactivated.</p> <p><b>The target date of implementation for this recommendation is 31 December 2015.</b></p>
5	UNMISS, in coordination with the United Nations Umoja Office, should develop and implement a mechanism for logging transactions during future Umoja deployment activities.	Important	Yes	Chief Business Process management, Umoja Site Coordinator, and Chief Budget and Finance Section.	01 December 2015	<p>For the next black-out period scheduled between 17 October and 08 November 2015, the Mission will implement a tracking mechanism to maintain a proper log of all relevant transactions in line with the instructions dated 22 September 2015 provided by the Deputy Controller at Headquarters in New York for UE1.</p> <p><b>The target date of implementation for this recommendation is 01 December 2015.</b></p>