



INTERNAL AUDIT DIVISION

REPORT 2023/073

Audit of procurement and contracts management activities in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

MINUSCA needed to strengthen internal controls regarding procurement planning, solicitation, contracts management processes and the operations of the Local Committee of Contracts

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Audit of procurement and contracts management activities in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of procurement and contract management activities in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (MINUSCA). The objective of the audit was to assess the adequacy and effectiveness of internal controls regarding procurement and contracts management activities by MINUSCA. The audit covered the period from 1 January 2020 to 30 June 2023 and included: a) local committee on contracts operations and financial disclosure; b) vendor management; c) procurement planning; d) solicitation process; e) contract management and administration; and f) procurement solicitation lead times and monitoring.

MINUSCA had acted to diversify its range of vendors. It had a functional Local Committee on Contracts (LCC). However, important procurement planning documents were not adequately developed, and inadequate definition of some procurement requirements led to additional costs to the Mission. In addition, there were weaknesses in technical and financial evaluation of bids.

OIOS made seven recommendations. To address issues identified in the audit, MINUSCA needed to:

- Strengthen the LCC functioning, including: its composition, establishment of case submission timelines, ensuring adequate supporting documents for cases, and training for LCC Secretaries on drafting of minutes of meetings.
- Establish adequate and sustained leadership of the Procurement Section and strengthen the planning of procurement exercises by including the development of a procurement strategy and training for procurement and requisitioners' staff on drafting source selection plans and statement of works.
- Conduct lessons learned on avoidable contractors' claims and provide additional training for staff involved in procurement planning to prevent future occurrences of such claims.
- Enforce the requirement for procurement officers and the LCC to stop the splitting of requirements that circumvent the procurement review process; and take appropriate action.
- Enhance the technical evaluation process on submissions to ensure that: a) technical evaluation criteria are generic and clearly defined, and b) offers in responses to solicitations are transparently and fairly evaluated.
- Strengthen its contract management mechanism by ensuring the use of the Contract Performance Reporting Tool and Instant Feedback Systems and establishing a multifunctional risk-based monitoring team to regularly monitor the delivery of critical high-value contracts.
- Establish an adequate procurement record-keeping system to maintain comprehensive and accurate procurement files.

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

CONTENTS

I. BACKGROUND	1
II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY	2
III. AUDIT RESULTS	2-13
A. Local Committee on Contracts' operations and financial disclosure	2-4
B. Vendor management	4-5
C. Procurement planning	5-8
D. Solicitation process	8-10
E. Contracts management and administration	10-12
F. Procurement solicitation lead times and monitoring	12-13
IV. ACKNOWLEDGEMENT	13
ANNEX I	Status of audit recommendations
APPENDIX I	Management response

Audit of procurement and contracts management activities in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of procurement and contract management activities in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (MINUSCA).

2. Procurement is a critical support function to ensure MINUSCA meets its operational needs for mandate implementation. The goods and services procured by the Mission include fuel, rations, Information and Communication Technology (ICT) hardware and software, individual contract services, construction and rental of office premises and accommodations.

3. The procurement of goods and services in MINUSCA is primarily governed by the United Nations Financial Regulations and Rules, Procurement Manual, and various instructions and memoranda issued by the United Nations headquarters and MINUSCA. The Headquarters Committee on Contracts (HCC) and the Local Committee on Contracts (LCC) established at Headquarters and the Mission, respectively, provided oversight over the Mission’s procurement activities based on financial thresholds set by the Organization.

4. The Acquisition Management Section (AMS) is responsible for requisitioning (raising of shopping carts) in accordance with the Mission’s demand plans and for processing low-value acquisitions (LVAs). The Procurement Section is responsible for conducting solicitations and procuring goods and services. The Section is headed by a Chief Procurement Officer (CPO) at the P-5 level reporting to the Chief of the Supply Chain Management Service. The CPO is supported by a team of 18 staff, including 11 international and 7 national staff.

5. The main methods of solicitation used for procurement in MINUSCA were through (a) systems contracts, agreements and cooperation mechanisms; (b) invitations to bid; (c) requests for proposals; (d) requests for quotations; and (e) low-value acquisitions.

6. From January 2020 to June 2023, MINUSCA issued 5,736 purchase orders valued at \$574 million and made 384 LVAs valued at \$2.1 million. Table 1 shows an analysis of purchase orders raised and solicitation methods utilized for the fiscal years 2020/21, 2021/22 and 2022/23.

Table 1: MINUSCA purchase orders by method of solicitation

Solicitation Method	2020/21		2021/22		2022/23	
	Number	Value (\$)	Number	Value (\$)	Number	Value (\$)
Systems Contract, Agreements, Cooperation	1,466	167,360,246	1,435	185,850,146	1,954	171,178,566
RFP, ITB, RFQ, Leases	155	15,748,679	156	12,218,999	186	19,994,972
LVAs	213	1,016,543	85	579,489	86	542,829
Total	1,834	184,125,467	1,676	198,648,634	2,226	191,716,367

Source: Umoja reports

7. Comments provided by MINUSCA are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

8. The objective of the audit was to assess the adequacy and effectiveness of internal controls regarding procurement and contracts management activities by MINUSCA.

9. This audit was included in the 2022 risk-based work plan of OIOS due to financial, operational and reputational risks relating to procurement and contracts management by MINUSCA. Additionally, the General Assembly requested OIOS to monitor United Nations procurement due to the high level of risk inherent in United Nations procurement activities and report thereon biennially in conjunction with the related report of the Secretary-General on procurement.

10. OIOS conducted this audit from December 2022 to July 2023. The audit covered the period from 1 January 2020 to 30 June 2023. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in MINUSCA procurement activities, which included: a) Local Committee on Contracts' operations and financial disclosure; b) vendor management; c) procurement planning; d) solicitation process; e) contract management and administration; and f) procurement solicitation lead times and monitoring.

11. The audit methodology included: a) interviews with key personnel; (b) desk review of relevant documentation, including solicitation documents, source selection plans, technical and financial evaluations, and HCC and LCC meeting minutes; (c) detailed review of the technical and financial evaluation of a sample of 50 solicitations valued at \$30 million out of 237 solicitations that resulted in the creation of purchase orders or contracts totalling \$63.7 million; and (d) analytical review of data from Umoja.

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

III. AUDIT RESULTS

A. Local Committee on Contracts' operations and financial disclosure

Local Committee on Contracts and its operations needed to be strengthened

13. Local Committee on Contracts (LCC) are required to render written advice on proposed Mission procurement activities to ensure compliance with relevant United Nations Regulations and Rules and the Procurement Manual. To maintain their independence to the extent possible, LCC members should be composed of staff members at the P-4 level and above. LCC Chairpersons should set deadlines for submitting cases electronically and completing and submitting meeting minutes to the authorized official for approval.

14. MINUSCA established an LCC composed of members from the functional areas of finance, legal and administration, and all members, including chairpersons and secretaries, had attended the mandatory LCC basic training. As of December 2022, only 7 of the 13 LCC members were at the P-4 level and above, and most were from mission support sections/units that were also requisitioners. Although members from requisitioning offices always recused themselves when cases involving their sections were deliberated on, there was a need to revise the LCC composition to mitigate conflict of interest situations and further enhance its effectiveness as an oversight function, as highlighted later in this report.

15. OIOS review of all 32 LCC meeting minutes and case presentations covering the period from July 2020 to June 2023 noted that case presentations prepared and submitted by procurement officers sometimes had issues of clerical errors and inaccurate calculations on the financial evaluations of bids, despite the Procurement Manual requirement that submissions to Review Committees should be comprehensive, factually accurate and clear to facilitate review. The lack of good quality or unclear presentations may lead to inefficient and ineffective deliberation and delays in procurement actions.

16. The LCC secretaries were responsible for drafting LCC meeting minutes and requesting additional information or documentation to ensure it was provided prior to each LCC meeting. A review of LCC meeting minutes indicated they were brief, with the same questions sometimes recorded in meeting minutes for different case presentations and the answers to some of those questions already prerecorded in the case presentation documentation. A review of the minutes noted that sometimes, LCC members asked questions already answered in the case presentation. This indicated a need for adequate preparation for some LCC members. There was the risk that the LCC meeting minutes may not have adequately captured the deliberations. Although it was a requirement that LCC secretaries attend training on writing minutes within six months of completing the LCC basic training, the Mission did not provide any evidence that any of the six LCC secretaries had participated in this training.

17. The LCC did not have a defined schedule for submitting cases to ensure there was an LCC quorum, sufficient time to review cases and requests for additional information could be made prior to each LCC meeting. Furthermore, whereas the HCC had established a seven-day key performance indicator (KPI) for the maximum time that meeting minutes should be completed, agreed upon and submitted to the authorized official, there were no defined KPIs for the LCC. Additionally, the majority of the LCC meetings were held in the last month of the fiscal year. For example, for the 2021/22 fiscal year, 11 meetings were held in June 2022, of which 55 per cent were held on the last two days of the month/fiscal year under immense pressure.

18. Delays in case presentation submissions, completion, agreement and submission of minutes to the authorized official for approval were due to the absence of KPIs for such actions. Anomalies in the preparation of the minutes were attributed to the lack of training for the Secretaries of the LCC. As a result of the delays in case submissions, LCC members were often under pressure to meet and provide recommendations on cases, thereby causing deliberations to be sometimes inadequate to support conclusions made. For example, although the LCC highlighted instances of non-compliance with the procurement guidelines, such as suspicion of split requirements and vague criteria for evaluations, especially in the last quarter of the financial year, they still recommended the proposed procurement actions. The limited time for review of the cases sometimes negatively impacted the quality of the deliberations, as evidenced in the review of the minutes of the LCC.

(1) MINUSCA should strengthen its Local Committee on Contracts' (LCC) operations by: a) revising its composition to include more staff at the P-4 level and above; b) establishing timelines for the submission of cases and the preparation and submission of agreed minutes of meetings; c) ensuring that the Procurement Section provides comprehensive, accurate and factual supporting documentation for case presentations to facilitate the timely review of procurement actions; and d) conducting training for LCC secretaries on drafting minutes of meetings.

MINUSCA accepted recommendation 1 and stated that the Mission would endeavor to include more staff at the P-4 level and above when revising the current membership of the Local Committee on Contracts and streamline existing procedures to enhance the modus operandi of the LCC, including its proceedings and acceptance of case presentations. In addition, the Mission would liaise with the Headquarters Committee on Contracts to facilitate the training of newly appointed LCC Secretaries

on drafting minutes of meetings before 30 June 2024. Currently serving Secretaries would also be encouraged to attend such courses as a refresher.

Controls were in place to ensure lists of staff required to comply with financial disclosure requirements were provided to the Ethics Office

19. To ensure that all staff observe and perform their functions consistent with the highest standards of integrity required by the United Nations, LCC and procurement staff are required to file financial disclosure statements or declarations of financial interest in respect of the preceding 12-month period to the United Nations Ethics Office. MINUSCA Office of the Chief of Staff is required to submit to the Ethics Office a list of eligible staff to file disclosure statements in respect of the previous year to ensure that staff receives notification in March of each year.

20. As of December 2022, the LCC had 13 members and 6 secretaries. However, only 6 of the 19 staff members confirmed to OIOS that they submitted a statement of disclosure in 2022. Additionally, although the Mission submitted the list of eligible procurement staff to the Ethics Office, only 10 of the 19 staff members confirmed that they filed for the period 1 January to 31 December 2022. The others did not respond to the OIOS request.

21. MINUSCA provided evidence showing that they submitted the list of staff required to file the financial disclosure statements to the Ethics Office and indicated that due to the confidentiality of the process, they placed reliance on the Ethics Office to provide feedback if any of the staff did not file the statements. The Mission had not received any feedback from the Ethics Office for the period under review.

B. Vendor management

The Mission commenced action to diversify its range of vendors

22. MINUSCA regularly utilized the United Nations General Marketplace (UNGM), the single window for potential vendors to register with United Nations entities to identify suitable vendors to participate in a solicitation. Given that MINUSCA is operating in a landlocked country with main supply routes impassable during the rainy season, unpredictable security situations, challenging infrastructure, and market capability, it is especially critical for the Mission to conduct outreach activities to enhance the vendor pool.

23. During 2021 and 2022, the Mission solicited 75 and 85 per cent of tenders from developing countries' vendors and raised 68 and 74 per cent of the value of purchase orders from developing countries, respectively. However, besides the rental of premises which was from 32 different vendors, MINUSCA awarded local contracts and purchase orders from a minimal pool of vendors. For instance, most awards for contracts and purchase orders for the provision of engineering and facilities management services and products were from a limited group of five vendors. Furthermore, MINUSCA did not adequately promote gender-responsive and disability-inclusive vendors in its procurement activities, such as monitoring the number of women-owned businesses and disability-inclusive vendors who were invited and who responded to the Mission's solicitations. Subsequently, the Mission might have missed the opportunity to actively promote the United Nations' strategic priorities on gender parity and disability inclusion.

24. This notwithstanding, MINUSCA commenced vendor outreach activities during the audit to encourage the local business community to register in the UNGM. Such activities also included an engineering open house which targeted, invited and briefed women-owned businesses about United Nations

procurement opportunities. Given the continuing outreach activities being undertaken by MINUSCA, OIOS did not make a recommendation.

C. Procurement planning

Important procurement planning documents were not adequately developed

25. Developing a procurement strategy that takes account of an understanding of the nature of the requirements, the capacity of the contractors, the complexity of the operating environment, the risks involved, and the available internal United Nations capacities and resources is a key element for successfully acquiring goods and services. Given the MINUSCA operational environment, it is imperative for the Mission to develop a procurement strategy as required by the Procurement Manual. A demand and acquisition plan is not a substitute for such a document. At the time of the audit, MINUSCA indicated that it was in the process of developing a supply chain strategy.

26. Source Selection Plans (SSP), which describe critical components of the procurement process and provides justification for sourcing decisions are the key mandatory procurement planning documents for any single formal or informal procurement exercise (excluding LVAs). The procurement official and the requisitioner are jointly responsible for preparing, finalizing and obtaining any required approvals for the SSP before solicitation documents are issued. The level of detail of the SSP depends on the complexity of the planned procurement action, and the estimated value of a requirement indicates the complexity of the procurement exercise.

27. A review of 50 out of 150 SSPs developed for solicitations leading to contracts and purchase orders indicated that most of the SSPs were generic and lacked the necessary level of details specific to the complexity of the procurement action. Key planning information such as market conditions, procurement risks, and early consideration of logistical challenges were either missing or inadequate. Examples of noted issues are indicated below:

- In all the SSPs reviewed, the same political and security risks of the host country and delays in granting tax exemptions were mentioned irrespective of the complexity of the work or the value of the award. For example, these same procurement risks were stated for an RFQ for the supply of clearly defined goods estimated at \$95,000 as for an RFP for the construction of nine abutment bridges at different locations estimated to cost \$900,000. On the other hand, other relevant risks related to the construction of the abutment bridges, such as adequacy of requirement definition and monitoring/quality assurance of the project, were missing. In addition, despite being significant risk factors, only 2 of 50 SSPs reviewed considered vendor-related risks, such as the potential for collusion among suppliers and market allocation schemes due to the lack of adequate suitable vendors in the mission area.
- The SSP for the RFP for the supply, delivery, installation, training and maintenance of 21 incinerators in 11 locations in the mission area did not identify logistical requirements to transport and install the incinerators. In June 2020, after conducting a solicitation exercise, MINUSCA issued a purchase order rather than a written contract, as stated in the SSP for an award valued at \$2.1 million. The vendor delivered all 21 incinerators in December 2021 and was paid \$1.8 million. However, due to incorrect and inadequate specification of the appropriate International Organization for Standardization (ISO) container type suitable to transport the containers, MINUSCA faced significant challenges in transporting the incinerators and was yet to use any of the incinerators. During the audit, the contractor arrived in the mission area and spent more than a month at the cost of the Mission attempting to install the incinerators without success as the issue

of containers for transportation had not yet been resolved. Thus, MINUSCA had spent at least \$1.8 million on incinerators not in service since December 2021, and a suitable solution to address the issue had yet to be attained. At the time of the audit, MINUSCA indicated that it was developing an action plan to address this issue.

28. The above occurred because procurement officials and requisitioners had not adequately prioritized the preparation of important procurement planning documents, such as the procurement strategy and SSPs that addressed the specific Mission environment and requirements, and lack of capacity in drafting SSPs. OIOS noted that the Procurement Section had lacked a Chief Procurement Officer since the beginning of the Mission in 2014. Apart from the period between April 2022 and July 2023 when a P-5 section chief was in place, the Procurement Section had always been led by Officers-in-Charge, sometimes at the P-3 level. During the audit, the P-5 Chief of the Section also left the Mission, leaving a P-3 Officer in charge of such a critical function.

(2) MINUSCA should: (a) establish adequate and sustained leadership of the Procurement Section; and (b) strengthen the planning of procurement exercises by: developing a procurement strategy which emphasizes the creation of source selection plans that adequately reflect the complexity of the procurement requirements; and providing training for procurement and requisitioners' staff on how to draft source selection plans and prepare needs assessments and statement of works/requirements.

MINUSCA accepted recommendation 2 and stated that the selection for the Chief Procurement Officer P-5 and P-4 Procurement Officer positions have been completed to provide the procurement section with strategic leadership. The Procurement Section will be developing a procurement strategy and source selection plans that meet the requirements. The procurement planning will be strengthened within the framework of the MINUSCA Supply Chain Strategy, which is due by 31 December 2023. The Mission will establish processes and systems to identify complex and high-risk requirements for which the Chief Supply Chain Management Service will be the final reviewer and approver of Source Selection Plans cleared by the Chief Procurement Officer. MINUSCA further stated that the Mission was committed to enhancing the knowledge and capacity of its procurement staff and requisitioners. This would be done through coaching and formal training using the Integrated Mission Training Centre capacity.

Inadequate definition of procurement requirements led to additional costs to the Mission

29. Adequate planning and clearly defined procurement requirements in the form of a statement of works, terms of reference and key performance indicators help to identify the appropriate solicitation method and potential vendors to communicate requirements that would address the Mission's needs.

30. Technical sections and procurement officials were jointly responsible for accurately defining requirements that met the needs of the Mission. However, OIOS noted that procurement requirements were sometimes not adequately defined, resulting in claims against the Mission. The following examples were pertinent:

- In May 2023, MINUSCA paid \$1.2 million to "Contractor A" to settle a claim relating to the construction of accommodation for troops, a contract from 2017 to 2019. In July 2023, MINUSCA received two additional claims from the same contractor regarding two local contracts for the construction of an apron and taxiway and four concrete slabs totalling \$169,261 and \$334,778, for which the work was completed in 2022. The claims concerned delays by MINUSCA in approval of requested work variations and provision of materials required under the contract, such as cast-in

bolts, nuts and washers and for extension of contractual time because of a shortage of fuel, cement and other materials that the Mission was supposed to provide. This delay was due to the imposition of an embargo on the movement of goods from a neighboring country, which affected the Mission. Although MINUSCA was aware that it had prior existing claims by Contractor A against the Mission, no lessons-learned exercise or mechanism was instituted to identify the reasons for the claims and prevent the recurrence of claims by Contractor A.

- MINUSCA ordered aviation hangars using a systems contract in September 2020 valued at \$940,000 for use at four different airfields delivered in 2021. Due to inadequate requirements definition, there was no provision for installation services in the systems contract and the Mission contacted the vendor only in October 2022 for installation services but could not successfully address the installation. It was estimated that the cost of installation would exceed \$1.2 million.
- For the construction of abutment bridges in the sectors awarded in 2021 and partially completed in 2022, “Contractor B” claimed \$99,080 against the Mission for costs incurred due to delays caused by changes to bridge locations. The contractor had deployed personnel to sites included in the contract only to find out that the Mission had changed some locations without communicating this to the contractor. In some cases, the locations had been changed due to the existence of landmines, which made it impossible for construction work to be carried out, while in other cases, the MINUSCA Force engineers had already constructed the bridges without the Procurement Section’s knowledge. MINUSCA accepted and recommended a payment of \$40,566 to settle this claim

31. OIOS was informed that there were other contract claims still awaiting resolution, pertaining to contractual agreements made by the Mission. The occurrence of claims was due to the inadequate definition of statements of works, verbal orders to contractors without contract amendments, lack of accountability of MINUSCA staff and monitoring mechanism to check contractors’ performance. Consequently, MINUSCA incurred additional financial costs that could have been used to implement other aspects of the Mission mandate.

(3) MINUSCA should conduct lessons learned on avoidable contractors' claims and provide additional training for staff involved in procurement planning to prevent future occurrences of such claims.

MINUSCA accepted recommendation 3 and stated that the Mission acknowledged the shortcomings in the contract management (post-award) leading to a high number of contractors’ claims. MINUSCA further stated that it was exploring ways to strengthen that function while making a clear distinction between the issues after the contract was awarded and how the requisitioner implemented it.

Need to address splitting of procurement requirements that circumvent the required procurement and review process

32. Procurement requirements should not be split into separate solicitation processes to circumvent thresholds for formal competition, the review of a review committee or the approval of an appropriate procurement authority.

33. OIOS noted some cases of splitting of requirements and rushed purchases, citing urgently needed requirements. Some of these cases were even reviewed and recommended by the Mission’s LCC, although the LCC identified them to be split to circumvent the competitive procurement or review process. For example, MINUSCA raised:

- ITB 3400009324 and related purchase order valued at \$353,975 for the supply of concrete mix on 22 June 2020. On 30 July 2020, the Mission tripled the value of the purchase order, citing urgent requirements for additional construction by an extra amount of \$929,629, resulting in a total purchase order value of \$1,283,604 awarded to the same vendor. The aggregated amount would have required HCC review if submitted together.
- ITB 3400010533 for the supply and delivery of laterite, aggregate, sand, and boulder stones awarded a purchase order valued at \$307,750 to a vendor on 20 March 2022. Subsequently, on 22 June 2022, the Mission increased the value of the purchase order to the same vendor to \$521,650. Additionally, for the supply of the same product, it conducted a new ITB 3400010908 and awarded purchase orders totalling \$672,379 to two vendors. In effect, within three months, the Mission split a requirement totalling \$1,194,029 to three vendors for the supply of and delivery of laterite, aggregate, sand and boulder stones (same items). The aggregated amount would have required HCC review if submitted together.
- Two different ITB solicitations 3400010902 and 3400010749 awarded purchase orders for the supply and delivery of paint products totalling \$396,569 and \$642,929 on 27 and 30 June 2022, respectively. The two solicitations totalled \$1,039,498 and would have required HCC review if aggregated.

34. MINUSCA indicated that they could not adequately plan the additional requirements for materials due to the complex nature of the Mission mandate with many requests for urgent operational needs. However, OIOS considered that the instances mentioned above related to regular mission requirements, and therefore, the inherent supply chain and security challenges could have been averted with proper planning. Recommendation 2 would address deficiencies in procurement planning.

35. MINUSCA had not adequately enforced the provisions of the Procurement Manual to stop the splitting of procurement requirements. The splitting of requirements into separate solicitations exposed the Mission to the risk of fraud, corruption, non-compliance with procurement guidelines, and inability to assure value for money in procurement actions.

(4) MINUSCA should take appropriate action to enforce the control to prevent and detect the splitting of the procurement requirement including taking appropriate sanctions against the established cases of splitting.

MINUSCA accepted recommendation 4 and stated that the Mission would make all efforts to put procedures in place to detect and prevent recurrence.

D. Solicitation process

Tender opening and technical and financial evaluation of bids needed to be strengthened

36. An objective, fair and well-defined process for the receipt, management and evaluation of submissions in response to solicitations ensures transparency and integrity. It leads to the selection of offers that fit the evaluation criteria and represent the best value for money for the Mission. A good solicitation process includes appropriate and functional tender opening processes that assure the integrity of tenders and bids.

37. MINUSCA had established a Tender Opening Committee (TOC), which received and recorded submissions in response to formal solicitations (ITB and RFP) through the use of the tender opening log

sheet, which was signed by a quorum of three TOC members. For the informal solicitation method of RFQ, the Mission had a dedicated centralized email accessible by two staff members only to receive submissions. However, OIOS review of the quotation opening sheet, which recorded bids received for RFQs, showed that it was signed by only one staff, increasing the risk of inaccurate bid recording. Additionally, the list of invitees of potential vendors eligible to receive solicitation documents was not regularly certified by the appropriate procurement approving authority, depending on the value of the procurement, after review of its justification, to ensure competition and fair opportunity for all qualified vendors.

38. A review of 50 solicitations comprising 6 RFPs, 23 ITBs, and 21 RFQs that resulted in purchase orders or contracts totalling \$30 million indicated certain issues in the technical and financial evaluation of submissions, as below:

- Technical evaluation criteria were sometimes vague and not clearly defined to ensure transparent and objective evaluations. Phrases such as “*meeting the minimum capacity and over and above will be rated more favorably*” were used without clear definitions. For example, the statement “*company having a current total strength of 800 guards and above*” was used in the evaluation criteria on an RFP for the provision of unarmed guards at the Mission sites at US\$11,101,262.
- The outcome of one technical evaluation for a bid was used later to evaluate similar bid with different formal procurement amount thresholds and approval authorities. An ITB technical evaluation was conducted to award short-term transportation recommended by the LCC at \$421,175, where only one vendor passed the technical evaluation. This same technical evaluation was later used to justify the recommendation for the award of an ITB for long-term transportation at \$2,967,600, which the HCC recommended for award to the same vendor. The HCC was not aware that the same technical evaluation had been used for the previous LCC case. OIOS also noted that the estimated transportation requirement in the SSP for long-term transportation was \$3 million, very close to the vendor’s bid price, which was a red flag when combined with the way the contract was awarded to the vendor.
- OIOS rework of the technical evaluation for the provision of duty/tax-free post-exchange service showed that a vendor was disqualified although they met the mandatory criterion related to the demonstration of “*previous experience of minimum of five years providing retail operation or PX services to a multicultural clientele of similar size and complexity*”. The technical evaluation narrative stated that the disqualified vendor had run commissaries for more than five years, and yet the vendor was disqualified. Additionally, although the Mission had rated the incumbent vendor’s performance consistently as poor in performance evaluation reports for four years and alleged that they had meetings to improve the performance, the vendor was not reported to the vendor review committee. The Mission recommended the award of the contract to the same underperforming vendor. The HCC rejected the Mission’s recommendation and instead advised negotiations with the other technically compliant vendors.
- There were systemic arithmetic and typographical errors in compiling the financial evaluation of case presentations to review committees which resulted in the initial unfair evaluation of vendor submissions. The review committees appropriately identified these errors, which were corrected. Although the control by the review committees worked effectively, this shows the need for due diligence on the case presentations and evaluations.
- Regarding an RFP for the construction of the apron and taxiway, where the required evaluation method was the best value for money, Contractor A had the lowest technical score of 64 against the mandatory pass mark of 60, with a key deficiency in the lack of rotary mixers. The lack of

rotary mixers, a key technical requirement, should have led to the technical disqualification of Contractor A. However, the Mission argued that Contractor A had smaller mixers that could address the deficiency. Contractor A was awarded the contract in June 2021 as it had the lowest financial proposal of \$3,391,452 with the third lowest combined technical and financial score of 78 points against Contractor C with the highest combined technical and financial score of 84 points and a financial proposal of \$4,646,986, in breach of best value for money principles. Nevertheless, during the construction project, the contract amount was increased by \$446,176 (below the 20 per cent threshold, which would have required HCC review) through an amendment, citing additional unforeseen work.

39. Using vague evaluation criteria and allowing vendors with key deficiencies to proceed to the next stage of the process exposed the Mission to the risk of fraud, loss of value for money, key vendor dependency risk, litigation and unfair treatment of vendors. The inadequate evaluation of submissions occurred because of a lack of sufficient supervision and monitoring by the Procurement Section to ensure that the technical evaluation processes were objective and represented the best value for the Mission.

(5) MINUSCA should enhance the technical evaluation process on submissions to ensure that the technical evaluation criteria are generic and clearly defined and the offers in response to solicitations are transparently and fairly evaluated.

MINUSCA accepted recommendation 5 and stated that the Mission would establish a Standing Technical Evaluation Capacity and conduct training on the technical evaluation process to ensure consistency and quality to warrant a transparent and fair evaluation of offers.

E. Contracts management and administration

Management of contracts needed to be strengthened

40. MINUSCA had a dedicated Contract Performance Evaluation Unit (CPEU) overseeing any contracts valued at over \$250,000. Technical Sections were responsible for contracts management. The Mission utilized two web-based tools, the Contractor Performance Reporting Tool (CPRT) and the Instant Feedback System (IFS), which were interactively aligned to monitor the contractor's performance on a delivery-by-delivery basis. The IFS platform interfaced with Umoja and instantly captured contractor performance for individual deliveries of contracted goods/services. The CPRT monitored the quarterly contractor performance on a delivery-by-delivery basis.

41. MINUSCA had 70 local contracts valued at \$33 million as of 30 June 2023, of which 32 were for property leases and the remainder for goods and services. A review of the Mission's contract management mechanism identified the following areas that needed improvement:

- The CPRT and IFS became mandatory for all Mission entities for contracted goods and services effective January 2021 to provide real-time information on contractor performance. However, MINUSCA continued to use the manual PD3 contractor performance report form to evaluate vendor performance for contractual renewal and awards rather than using contractor CPRT performance reports. Consequently, the Mission missed accessing real-time contractor performance information to facilitate decisions about associated vendor performance outcomes.
- Manual service entry sheets were used to confirm receipt of services in IFS for payments. However, the input data did not capture the actual delivery experience and other issues faced during service

delivery, such as lateness in schedule and quality issues. Therefore, the Mission paid for poor-quality service after giving a contractor a five-star rating, as shown in the T-wall case below.

- There was inadequate risk-based monitoring and quality assurance mechanism for contractors providing services such as construction works, which resulted in claims against the Mission and the payment for poor quality services. For example, in December 2020, MINUSCA raised a purchase order valued at \$5.2 million for a systems contract to install 4,000 pieces of T-walls and gates at a greenfield site in Bangui. The work was completed in July 2021, certified by the Engineering Section and the Mission had paid \$4.5 million to “Contractor B”. However, in July 2021, the Mission received information that the rebars used to construct some T-walls did not conform to the contract’s technical specifications. MINUSCA subsequently informed Contractor B and conducted random inspections, which confirmed the deficiencies. Contractor B had yet to replace the T-walls and had instead entered into arbitration with the Mission. Meanwhile, MINUSCA was left with a weakness in its security at the site.
- Quarterly contract performance reports were not completed timely. The average completion rates in 2021 and 2022 were 45 and 41 days, respectively, against the required 30-day completion period. Additionally, regular monthly Contract Performance Review Meetings (CPRMs) comprising staff from CPEU, procurement, requisitioners and contractors were not always conducted to ensure that performance issues were timely identified and addressed. The number and minutes of these meetings formed part of the quarterly contract performance reports. In 2022 for example, CPRMs were only regularly held for fuel, rations, ground handling and mobile communications contracts. No evidence was shared to show that these CPRM meetings were held for any high-value engineering construction contracts the Mission paid for poor-quality services.

42. The weaknesses mentioned above occurred because the Mission did not have an effective contracts management mechanism to ensure adequate monitoring of contract and vendor performance through reports, meetings and inspections. While CPEU capacity is limited, there was also a lack of coordination among the CPEU, procurement and technical sections. Hence, the Mission lost the opportunity to timely address poor contractors' performance and paid for poor quality services, resulting in potential loss of financial resources.

(6) MINUSCA should strengthen its contract management mechanism by: a) ensuring the mandatory and accurate use of the Contract Performance Reporting Tool and Instant Feedback Systems to monitor contractors' performance; and b) establishing a multifunctional risk-based monitoring team to regularly monitor the delivery of critical high-value contracts including monthly contractor performance review meetings.

MINUSCA accepted recommendation 6 and confirmed that the Contract Performance Reporting Tool and Instant Feedback Systems were currently being updated regularly and had no backlog. However, following the dissolution of the contracts management sections, the requisitioner has full authority and accountability for contracts management. A decision to recentralize the function should come with adequate resourcing and the Mission is currently in the process of establishing this mechanism.

Procurement files were not adequately maintained

43. To ensure transparency, accountability and adequate record-keeping, procurement files should adequately document the procurement process and all actions taken during the life of contracts awarded.

44. A review of 50 procurement files of solicitations that resulted in awarding contracts and purchase orders showed inadequate documentation on actions taken over the different stages of the procurement

process and contract administration. Information such as the signed list of invitees, copies of bid security, regret letters sent to unsuccessful vendors, correspondence with vendors on contract management, contract amendments and vendor performance evaluation were sometimes missing in procurement files. The issue of inadequate procurement files was exacerbated when staff moved to other locations or were on leave as documentation to support procurement actions could not always be found. When specific staff members were absent, it was impossible to find all documentation relating to their procurement actions.

45. The lack of a standard procurement and contract management documents exposed the Mission to the risk of a lack of transparency in the procurement process, ineffective management of awarded contracts and lack of sufficient evidence to protect the interest of the Mission when contractors or vendors made claims against the Mission. Furthermore, the lack of a good trail of procurement and contract management records made it difficult to appropriately evaluate all actions taken concerning individual procurement cases. The lack of adequate records occurred because the Section had not implemented a comprehensive and accurate record filing system per the United Nations records retention policy.

(7) MINUSCA should establish an adequate procurement record-keeping system to maintain comprehensive and accurate procurement files.

MINUSCA accepted recommendation 7 and stated that the Procurement Section had transitioned to 100 per cent electronic procurement record keeping through a secure SharePoint and that a system was in place to ensure that all records were well maintained under the supervision of Team Leaders.

F. Procurement solicitation lead times and performance monitoring

Solicitation lead times had improved but the Mission needed to establish and monitor additional key performance indicators on the procurement process

46. The measuring and monitoring of procurement performance indicators against predefined goals would enable the Mission to make value-and data-driven decisions on its procurement processes through trend and root-cause analysis. The Office of Supply Chain Management (OCSM) at United Nations Headquarters has been developing performance indicators under the Supply Chain Performance Management Framework (SCPMF).

47. Table 2 below shows an analysis of the 169 solicitations conducted out of 237 for the audit period that resulted in creating either a purchase order or a contract.

Table 2: Average lead time of solicitations

Solicitation Type (RFx Type)	Number of RFx issued	Average number of business days between solicitation (RFx) creation date and PO/contract creation date	Target established in Supply Chain Performance Management Framework
Request for Proposal (RFP)	8	119	162
Invitation To Bid (ITB)	48	78	117
Request for Quotation (RFQ)	113	42	53

Source: Umoja

48. When no solicitation exercise was conducted and systems contract arrangements were being used, it took the Mission an average of 45 days to approve a purchase order upon receiving the requisition.

49. MINUSCA had made significant progress in reducing lead times and achieving the targets established. However, Technical sections were still concerned about the lead times in the Mission

procurement process, indicating that they delayed the implementation of projects. The Procurement Section stated that the solicitation lead time was extended because the Mission was faced with the inherent challenges of a landlocked country, internal security and supply chain challenges.

50. Aside of the performance indicators established through the SCPMF and monitored by OCSM, MINUSCA had not yet established additional local key performance indicators to measure the performance of its procurement process as identified in OIOS Advisory report 2021-00728. As an audit on the delegation of authority framework, which would cover the issue of key performance indicators was ongoing in MINUSCA, no recommendation is made in this audit report.

IV. ACKNOWLEDGEMENT

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

Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of procurement and contracts management activities in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

Rec. no.	Recommendation	Critical/ Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	MINUSCA should strengthen its Local Committee on Contracts (LCC) operations by: a) revising its composition to include more staff at the P-4 level and above; b) establishing timelines for the submission of cases and the preparation and submission of agreed minutes of meetings; c) ensuring that the Procurement Section provides comprehensive, accurate and factual supporting documentation for case presentations to facilitate the timely review of procurement actions; and d) conducting training for LCC secretaries on drafting minutes of meetings.	Important	O	Receipt of evidence that: (a) LCC composition has been revised and includes more staff at the P-4 level and above; (b) the LCC modalities have been streamlined; and (c) all LCC Secretaries have been appropriately trained on the drafting of minutes.	30 June 2024
2	MINUSCA should: (a) establish adequate and sustained leadership of the Procurement Section; and (b) strengthen the planning of procurement exercises by: developing a procurement strategy which emphasizes the creation of source selection plans that adequately reflect the complexity of the procurement requirements; and providing training for procurement and requisitioners' staff on how to draft source selection plans and prepare needs assessments and statement of works/requirements.	Important	O	Receipt of (a) copies of the supply chain and procurement strategies; and (b) evidence of training provided to the procurement and requisitioners' staff in the drafting of procurement requirements.	30 June 2024
3	MINUSCA should conduct lessons learned on avoidable contractors' claims and provide additional training for staff involved in procurement planning to prevent future occurrences of such claims.	Important	O	Receipt of evidence of lessons learned conducted and training provided to requisitioners' staff on procurement planning to avoid the recurrence of avoidable claims.	30 June 2024

¹ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

² Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

³ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁴ Date provided by MINUSCA in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of procurement and contracts management activities in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
4	MINUSCA should: (a) enforce the requirement for procurement officers and the Local Committee on Contracts to stop the splitting of awards that circumvent the procurement review process; and (b) take appropriate action, such as warnings and sanctions of responsible officers involved in the splitting of awards in breach of Organizational procurement requirements.	Important	O	Receipt of evidence of action taken to prevent recurrence and any attendant sanctions applied.	30 June 2024
5	MINUSCA should enhance the technical evaluation process on submissions to ensure that the technical evaluation criteria are generic and clearly defined and the offers in response to solicitations are transparently and fairly evaluated.	Important	O	Receipt of evidence on the establishment of an effective standing technical evaluation capacity and training conducted on the technical evaluation process.	30 June 2024
6	MINUSCA should strengthen its contract management mechanism by: a) ensuring the mandatory and accurate use of the Contract Performance Reporting Tool and Instant Feedback Systems to monitor contractors' performance; and b) establishing a multifunctional risk-based monitoring team to regularly monitor the delivery of critical high-value contracts including monthly contractor performance review meetings.	Important	O	Receipt of evidence on the establishment of a team to monitor the delivery of critical high-value contracts including contractor performance review meetings.	30 June 2024
7	MINUSCA should establish an adequate procurement record-keeping system to maintain comprehensive and accurate procurement files.	Important	O	Receipt of evidence of action taken to ensure that procurement files are adequately and systematically maintained in SharePoint.	30 June 2024

APPENDIX I

Management Response

**INTEROFFICE MEMORANDUM****MEMORANDUM INTERIEUR**

TO: Ms. Fatoumata Ndiaye
A: Under-Secretary-General for OIOS

DATE: 12 December 2023

REFERENCE: MINUSCA/OSRSG/217/2023

FROM: Valentine Rugwabiza
DE: SRSG and Head of MINUSCA

SUBJECT: **MINUSCA's comments on a Draft report on an audit of procurement and contracts management activities in MINUSCA (Assignment No. AP2022-632-04)**

1. With reference to your interoffice memorandum dated 16 November 2023 on the above captioned subject, kindly find attached MINUSCA's comments on a Draft report on an audit of procurement and contracts management in MINUSCA.
2. I take this opportunity to thank your team for the findings and recommendations issued in this audit.

Annexes (2): – MINUSCA's comments on a Draft report on an audit of procurement and contracts management activities in MINUSCA
Portfolio of evidence

cc: Mr. Byung-Kun Min Chief, Peacekeeping Audit Service,
Internal Audit Division, OIOS
Mr. Sory Sangaré, Director of Mission Support, MINUSCA
Mr. Souleymane Thioune, Chief of Staff, *a.i.*, MINUSCA
Mr. Omer Santy-Ateyaba, Chief Supply Chain Management, MINUSCA
Mr. Jeffrey Lin, Professional Practices Section, Internal Audit Division, OIOS
Mr. Laud Botchwey, Chief Resident Auditor for MINUSCA, Internal Audit Division, OIOS
Ms. Tiphaine Dickson, Risk Management and Compliance Officer, MINUSCA

Management Response

Audit of procurement and contracts management activities in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	MINUSCA should strengthen its Local Committee on Contracts (LCC) operations by: a) revising its composition to include more staff at the P-4 level and above; b) establishing timelines for the submission of cases and the preparation and submission of agreed minutes of meetings; c) ensuring that the Procurement Section provides comprehensive, accurate and factual supporting documentation for case presentations to facilitate the timely review of procurement actions; and d) conducting training for LCC secretaries on drafting minutes of meetings.	Important	Yes	Director of Mission Support	30 June 2024	<p>Management accepted the recommendation.</p> <p>The Mission will endeavor to include more staff at the P-4 level and above when revising the current membership of the Local Committee on Contracts and streamline existing procedures to enhance the <i>modus operandi</i> of the LCC, including its proceedings and acceptance of case presentations.</p> <p>In addition, the Mission will ensure that the LCC Secretaries who have not attended the training on drafting minutes of meetings meet the requisites for eligibility to attend the next training session that the Headquarters Committee on Contracts plans to organize in Spring 2024.</p>
2	MINUSCA should: (a) establish adequate and sustained leadership of the Procurement Section; and (b) strengthen the planning of procurement exercises by: developing a procurement strategy which emphasizes the creation of source selection plans that adequately	Important	Yes	Chief Procurement Officer	30 June 2024	<p>Management accepted the recommendations.</p> <p>(a) The Mission wishes to inform that the selection for the Chief Procurement Officer (P5) and Procurement Officer (P4) positions have been completed and will</p>

¹ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

² Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

Management Response

Audit of procurement and contracts management activities in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	<p>reflect the complexity of the procurement requirements; and providing training for procurement and requisitioners' staff on how to draft source selection plans and prepare needs assessments and statement of works/requirements.</p>					<p>provide the Procurement Section with adequate strategic leadership (approved selection memoranda are attached).</p> <p>(b) The Procurement Section will be responsible for developing a procurement strategy and source selection plans meeting the requirements. The strengthening of the procurement planning will be conducted within the framework of MINUSCA Supply Chain Strategy that will also guide the formulation of the Procurement Strategy. The Supply Chain Strategy is due by 31 December 2023.</p> <p>The Mission will establish processes and systems to identify complex and high-risk requirements for which Chief Supply Chain Management Service will be the final reviewer and approver of Source Selection plan cleared by Chief Procurement Officer.</p> <p>Also, MINUSCA is committed to enhancing the knowledge and capacity of its procurement staff and requisitioners. This will be done through a combination of coaching and formal training using IMTC capacity (Attached please find status of mandatory CIPS training for Procurement staff in coordination with IMTC).</p>

Management Response

Audit of procurement and contracts management activities in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
3	MINUSCA should conduct lessons learned on avoidable contractors' claims and provide additional training for staff involved in procurement planning to prevent future occurrences of such claims.	Important	Yes	Chief Supply Chain Management	30 June 2024	<p>Management accepted the recommendation.</p> <p>MINUSCA acknowledges the shortcomings in the contract management (post award) leading to a high number of contractors' claims and is exploring ways to strengthen that function. There is a need to make a clear distinction of the issues after the contract award and how the Requisitioner implemented it. Deviation from SCOPE is the accountability of the requisitioner.</p> <p>The Mission is exploring ways of establishing a centralized contracts management Org Unit to conduct lessons learnt. In coordination with IMTC, procurement staff have been enrolled in mandatory CIPS training. The status is attached herewith.</p>
4	MINUSCA should take appropriate action to enforce the control to prevent and detect the splitting of the procurement requirement including taking appropriate sanctions against the established cases of splitting	Important	Yes	Chief Procurement Officer	30 June 2024	<p>Management accepted the recommendation.</p> <p>The Mission would make all efforts to put procedures in place to detect and prevent recurrence</p>

Management Response

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Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
5	MINUSCA should enhance the technical evaluation process on submissions to ensure that the technical evaluation criteria are generic and clearly defined and the offers in response to solicitations are transparently and fairly evaluated.	Important	Yes	Chief Procurement Officer	30 June 2024	<p>Management accepted the recommendation.</p> <p>MINUSCA will establish a Standing Technical Evaluation Capacity to ensure consistency and quality in establishing technical evaluation criteria and to warrant a transparent and fair evaluation of offers in response to solicitations.</p> <p>In addition, in-house training on the definition of needs, the aspect of submitting generic specifications and compliance to pre-established technical evaluation criteria during technical evaluation will be further strengthened.</p>
6	MINUSCA should strengthen its contract management mechanism by a) ensuring the mandatory and accurate use of the Contract Performance Reporting Tool and Instant Feedback Systems to monitor contractors' performance; and b) establishing a multifunctional risk-based monitoring team to regularly monitor the delivery of critical high-value contracts including monthly contractor performance review meetings.	Important	Yes	Director of Mission Support,	30 June 2024	<p>MINUSCA accepted the recommendations.</p> <p>MINUSCA confirms that the Contract Performance Reporting Tool and Instant Feedback Systems are updated regularly and have currently no backlog.</p> <p>The Mission wishes to clarify that, following the dissolution of the Contracts Management Section, the Requisitioners have assumed full authority and accountability for contract management. However, Management is reviewing the existing process and will opt</p>

Management Response

Audit of procurement and contracts management activities in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>to recentralize this function along with adequate resourcing to ensure proper oversight of all contracts especially those with high monetary value.</p> <p>Furthermore, Management is exploring a sustainable approach towards establishing a multifunctional risk-based monitoring team to regularly monitor the delivery of critical high-value contracts including monthly contractor performance review meetings.</p>
7	MINUSCA should establish an adequate procurement record-keeping system to maintain comprehensive and accurate procurement files.	Important	Yes	Chief Procurement Officer	Implemented	<p>Management has implemented the recommendation.</p> <p>Procurement Section (PS) has transitioned to 100% electronic procurement record keeping through a secure SharePoint. The requirement for the appropriate records for each transaction type are clearly defined. A system is in place to ensure that all records are well maintained under the supervision of Team Leaders. Attached, please find is a checklist for case files. The link of the procurement SharePoint is also below:</p> <p>MINUSCA Procurement Section (sharepoint.com)</p>

Management Response

Audit of procurement and contracts management activities in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments