![OIOS - Office of Internal Oversight Services]

INTERNAL AUDIT DIVISION

REPORT 2024/022

Audit of the implementation of the delegation of authority framework in the United Nations Organization Stabilization Mission in the Democratic Republic of Congo

The Mission's implementation of the delegation of authority enhanced operational efficiency and programme delivery; however, it needed to timely record human resources exceptions and conduct mission-level analysis of its key performance indicators and delegation of authority

14 June 2024
Assignment No. AP2023-620-05

Audit of the implementation of the delegation of authority framework in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the implementation of the delegation of authority (DoA) framework in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO). The objective of the audit was to assess how efficiently and effectively MONUSCO implemented the delegation of authority framework and ensured: (i) enhanced transparency and accountability in the exercise of decision-making authorities; and (ii) sub-delegated authorities were aligned with the delegatees' responsibilities. The audit covered the period from 1 July 2021 to 30 June 2023 and included: (a) sub-delegation management; (b) implementation of sub-delegation authority; and (c) monitoring sub-delegation of authority.

The Mission's implementation of the DoA framework enhanced operational efficiency and supported programme delivery. The Mission issued sub-delegations through the DoA portal, adequately segregated duties in the portal, and mapped the corresponding roles in Umoja.

The Mission outlined several alternative mechanisms currently utilized for more timely and accurate monitoring and reporting of the exercise of sub-delegated authorities, including the internal control self-assessment, the Special Representative of the Secretary-General's compact, monthly gender statistics report and supply chain management reporting. However, it did not have internal processes to analyze differences in its Key Performance Indicators results and benchmarks and develop an action plan to remediate or explain them.

OIOS noted that exceptions to administrative instructions relating to human resources management in the exception log were adequately documented, justified and approved. However, 12 (or 57 per cent) were reported late to the exception log by an average of 140 days. The Mission attributed the late reporting to extended discussions with DMSPC to determine whether the human resources issues qualified as exceptions.

OIOS made two recommendations. To address issues identified in the audit, MONUSCO needed to:

- Take measures to ensure timely recording of the human resources exceptions in the exception log, including appropriate documentation for any delay; and

- Analyse information related to the exercise of its sub-delegation authority by staff and key performance indicators and take corrective actions to improve performance and compliance.

MONUSCO accepted both recommendations and has implemented the recommendation on human resources exceptions and has initiated action to implement the other. Action required to close the outstanding recommendation is indicated in Annex I.

CONTENTS

Audit of the implementation of the delegation of authority framework in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

I.   BACKGROUND

1.   The Office of Internal Oversight Services (OIOS) conducted an audit of the implementation of the delegation of authority framework in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO).

2.   In January 2019, the Secretary-General launched a framework for delegating authority directly to heads of entities in human resources, procurement, budget and finance, and property management. This was based on the Secretary-General's bulletin (ST/SGB/2019/2) on the delegation of authority (DoA) in the administration of the Staff Regulations and Rules and the Financial Regulations and Rules. The main goals of the DoA are to decentralize decision-making, align authorities with responsibilities, strengthen accountability, and delegate to managers the necessary managerial authority to enable effective mandate delivery. Within entities, heads of mission are granted authority to sub-delegate authority along reporting lines and on a functional basis, consistent with the anticipated responsibilities to be performed.

3.   Under the DoA framework, the Secretary-General had delegated authorities in human resources, procurement, budget and finance, and property management to the Special Representative of the Secretary-General (SRSG) with a provision to further sub-delegate to MONUSCO officials. As of 31 July 2023, the SRSG had sub-delegated 74 authorities to Mission functional heads and staff members. Table 1 shows the distribution of the delegation of authority in the four functional areas for 95 delegated actions through retention and sub-delegation from July 2021 to June 2023.

Table 1: **Distribution of the delegated actions in MONUSCO from 1 July 2021 to 30 June 2023**

	Delegated actions		
Functional area	**Subdelegated to MONUSCO officials**	**Retained by the SRSG**	**Total**
Budget and finance	13	4	17
Procurement	5	2	7
Property management	3	0	3
Human resources	53	15	68
Total	**74**	**21**	**95**

Source: MONUSCO delegation of authority matrix and portal

4.   The Business Transformation and Accountability Division (BTAD) within the Department of Management Strategy, Policy and Compliance (DMSPC) collates relevant data to support heads of entities in monitoring and evaluating the exercise of authorities delegated to them. It publishes data on 16 key performance indicators (KPIs) on online management dashboards accessible by the heads of mission.

5.   The SRSG is responsible for overseeing and reporting on the Mission's implementation of the DoA to DMSPC. The Head of the Office of the SRSG and the Senior Administrative Officer at the P-5 level in the Office of the Director of Mission Support (DMS) serve as the DoA portal administrators in MONUSCO. As the DoA framework is a mission-wide activity, there is no distinct budget for its implementation within MONUSCO.

6.   DoA in MONUSCO is governed by the: (a) DoA in the administration of the Staff Regulations and Rules and the Financial Regulations and Rules (ST/SGB/2019/2); (b) Accountability framework for monitoring the exercise of delegated decision-making authority; (c) DoA from the Secretary-General to the Head of Entity; (d) Guide for heads of entity for monitoring decision-making under the delegation of authority framework; (e) United Nations Staff Regulations and Rules (ST/SGB/2018/1); and (f) United Nations Financial Regulations and Rule (ST/SGB/2013/4).

7.   Comments provided by MONUSCO are incorporated in italics.

II.   AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

8.   The objective of the audit was to assess how efficiently and effectively MONUSCO implemented the delegation of authority framework and ensured: (i) enhanced transparency and accountability in the exercise of decision-making authorities; and (ii) sub-delegated authorities were aligned with the delegatees' responsibilities.

9.   This audit was included in the OIOS 2023 risk-based work plan due to the financial and operational risks associated with the responsibility and accountability while discharging the DoA, which may adversely impact the delivery of the MONUSCO mandate.

10.   OIOS conducted this audit from August to November 2023. The audit covered the period from 1 July 2021 to 30 June 2023. Based on an activity-level risk assessment, the audit covered high and medium-risk areas, which include: (a) sub-delegation management; (b) implementation of the sub-delegated authorities; and (c) monitoring the sub-delegation of authority.

11.   The audit methodology included: (a) interviews with key Mission personnel; (b) reviews of relevant documents and reports; (c) analytical reviews of data extracted from the DoA portal and Umoja and BTAD KPI reports to assess compliance with role mapping, segregation of duties and compliance with mandatory training requirements; and (d) testing a judgmental sample of 35 of 65 staff members with delegated authorities to assess delegatees' understanding of the authorities sub-delegated to them and alignment with their functional roles.

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

III.   AUDIT RESULTS

A.   Sub-delegation management

The Mission's delegation of authority contributed to enhanced operational efficiency and supported programme delivery

13.   The Secretary-General's Bulletin ST/SGB/2019/2 guides the DoA within entities by outlining roles, responsibilities, authorities, sub-delegation structure, and monitoring and reporting mechanisms. The primary goals of the DoA framework are to bring decision-making closer to the point of delivery, ensure better alignment between programme delivery and managerial accountabilities, and empower managers to optimize resource allocation for effective programme delivery.

14.   The Mission developed its DoA processes following the Secretary-General's Bulletin and the authorities that the Secretary-General delegated to the heads of entities. The Mission's matrix on sub-

delegations, developed and approved by the former SRSG in May 2019, provided authorities and limitations to guide the execution of DoA. In the matrix, each of the 95 delegated authorities was linked to the relevant regulations and rules, with a remark column offering additional guidance where necessary.

15.	The SRSG retained authority and responsibility for preparing the Mission's annual budget proposals and establishing the Mission's programmatic priorities, while the authority and responsibility for incurring commitments, expending and redeploying funds across expenditure groups within boundaries imposed by the Controller was sub-delegated to the DMS. Programme managers supported the formulation of the budget proposals by aligning programmatic and operational resources to mission priorities. They also oversaw the implementation of the programmatic activities in line with the approved budget.

16.	OIOS inquiries of 35 of the 65 staff members in the four functional areas showed that they were aware of their delegated authorities and associated limitations, as outlined in the DoA portal. A review of their sub-delegations in the DoA portal revealed alignment with their functional responsibilities. They also reported that the increased delegation of authorities fostered timely processing and payment, which supported programme delivery.

17.	Based on the above, OIOS concluded that the new DoA supported programme delivery and contributed to enhanced operational efficiency within the Mission.

Need to develop a mechanism for reviewing and updating access to the management dashboards

18.	The Analytics and Project Management Service within BTAD developed and implemented management dashboards designed to provide entity heads and managers with a holistic view of their human, financial and operational resources. These dashboards integrate data from Umoja and other enterprise systems, including Inspira, offering insights into current performance and resource allocation to inform decision-making and enable monitoring and accountability.

19.	OIOS analyzed an access list generated from the management dashboards that contained 25 staff members with access to Mission data in the dashboards. Seven of these staff members were no longer with the Mission, including one who had left in 2021 but still had access to the dashboards. Of the remaining 18 staff members, 13 (72 per cent) rarely or never accessed the dashboards. An email from BTAD Business Transformation and Project Management Section in February 2022 identified 16 (70 per cent) of 23 Mission staff who had not accessed the dashboards. The Section informed the Mission that it was implementing a procedure to remove access for users who had not logged into the system for at least six months and requested the Mission to review the list and confirm if their access was needed. Additionally, OIOS inquiries revealed that four staff members, including the Chief of the Budget and Finance Section, had access to the management dashboard but were not on the DMSPC access list.

20.	 Regularly reviewing and updating access to these dashboards would strengthen data security and protection by ensuring that only authorized mission staff members could access data in the dashboards. Furthermore, granting access to members of senior management and section chiefs would empower them to verify data integrity and hold designated staff members accountable for performance improvement in their functional areas. In response to the audit observation, MONUSCO appointed a designated focal point for the management dashboards responsible for consulting quarterly with the Chief Human Resources Management Section and the DoA portal administrators, maintaining the accuracy of the access list, and communicating to BTAD/DMSPC any required changes to granting and revoking access. As a result of these measures, OIOS did not make a recommendation.

The Mission adequately completed the mandatory role-based training

21.   Delegatees are required to familiarize themselves with their delegations and associated limitations, as identified in the DoA portal. Sub-delegations to selected staff should align with the staff members' responsibilities in their respective functional areas. Additionally, MONUSCO is required to ensure that all staff complete mandatory role-based training before they are mapped to roles in Umoja. Role-based training provides staff with the knowledge and resources needed to perform their jobs effectively and efficiently.

22.   The recording of the sub-delegated authorities was done in the DoA portal, while the execution of these authorities was mainly done in Umoja. A review of Umoja records showed that 50 of the 65 staff members in the DoA portal were mapped to 113 Umoja roles, which required a formal DoA. The 50 staff members were required to complete all mandatory role-based training courses for these 113 roles. The training requirements for these different roles varied, ranging from 2 to 10 courses. A review of the computer-based training records showed that mandatory training courses had been completed for 106 roles, representing a 93 per cent completion rate. OIOS provided the Mission with the list of the seven roles for which the required training was not completed. The Mission clarified that some staff members were not required to complete the computer-based training modules because they had already participated in in-person Umoja Foundation Deployment training in Valencia, Brindisi or other locations prior to the introduction of the training. Additionally, some staff members received training to become Umoja trainers. Therefore, OIOS did not make a recommendation.

B.   Implementation of the sub-delegated authorities

The Mission adequately segregated duties in the delegation of authority portal, but there were exceptions in aligning the authorities with Umoja roles

23.   The Mission was responsible for segregating duties between certifying and approving officers in the DoA portal, as well as mapping corresponding roles in Umoja, following guidelines that specify roles not assignable to a staff member.

24.   A review of all delegations and sub-delegations in the DoA Portal revealed that the Mission implemented segregation of duties in the portal by separating the roles of certifying and approving officers among the 29 certifying officers and 8 approving officers. For example, substantive section staff responsible for overseeing the work of implementing partners performed certifying officers' roles for grantor management, while Finance Section staff were the approving officers. Therefore, OIOS concluded that the Mission adequately segregated duties in the DoA portal.

25.   The Mission issued sub-delegations through the online portal with specific descriptions of the delegated authorities. OIOS reviewed all 74 authorities delegated to 65 staff members and found that they were all created and accepted within an average of one day and authorized and recorded correctly within the portal on behalf of the designated authorized officials (SRSG, DMS and Chief of Supply Management). Furthermore, all activities in the portal regarding sub-delegations trigger automated emails to the SRSG, the two portal administrators and the relevant staff members. These emails helped the SRSG and portal administrators to track all delegation activities through the portal.

26.   Although initial assessments revealed satisfactory alignment between sub-delegations and staff responsibilities within the DoA portal, discrepancies arose regarding mapping roles in Umoja. It was noted that the Mission did not sub-delegate authorities in the DoA portal to two staff members with five certifying roles in Umoja. Additionally, five staff had certifying authority for travel and source to acquire shopping

carts in the DoA Portal, but these roles were not mapped in Umoja. Finally, three staff members had petty cash authorities in the DoA portal, yet these roles were not mapped in Umoja.

27. The Mission had not regularly reviewed sub-delegations in the portal against Umoja roles to ensure alignment and confirm whether the sub-delegations accepted by staff members the previous year had been exercised before renewal. These regular reviews would have enabled the Mission to identify staff members with Umoja roles who lacked the corresponding delegated authority in the portal. The Mission could regularly review sub-delegations in the portal against Umoja roles to formally delegate the necessary authorities to these staff members or revoke their Umoja roles to ensure consistency and accuracy in the role assignments.

Need to improve the timely reporting of human resources exceptions

28. The SRSG has the authority to grant exceptions to administrative instructions relating to human resources management, provided they are not prejudicial to the interests of staff members and are compliant with the underlying General Assembly resolutions and Staff Regulations and Rules. All such exceptions must be documented in an exception log and reported to the Under-Secretary-General of DMSPC within four business days of making the decisions.

29. A review of the exception log showed that MONUSCO reported 21 human resources exceptions from July 2021 to June 2023. These exceptions to the administrative instructions were related to seven categories, as shown in table 2. These exceptions were documented, justified, and appropriately approved. Of the 21 exceptions, however, 12 (57 per cent) were reported late to the exception log by an average of 140 days after the decision date, with the longest delay being 397 days.

Table 2: **MONUSCO reported exceptions from July 2021 to June 2023**

#	Category	Number
1	Consultant contracts	1
2	Danger Pay due to COVID-19	9
3	Reduced break-in-service	3
4	Retention in service	2
5	Special post allowance	2
6	Temporary appointments	3
7	Travel	1
	Total	21

Source: Human resources exceptions logs

30. The Mission attributed the late reporting of exceptions to the extended discussions with DMSPC in determining whether the human resources issues qualified as exceptions. However, the Mission did not document the justification for the delays. A lack of justification for the delayed reporting could make it difficult to hold staff members accountable for timely reporting and hinder the Mission's ability to identify and address underlying issues causing the delays. It would also impede BTAD's ability to timely monitor reported exceptions to human resources administrative instructions.

> **(1) MONUSCO should take measures to ensure timely recording of the human resources exceptions in the exception log, including appropriate documentation for any delay.**

MONUSCO accepted recommendation 1 and stated that on 27 March 2024, the Chief Human Resources Management Section was instructed to implement corrective measures. These measures included: (a) any delay beyond the permitted four-day period must be justified with a Note to File detailing the circumstances and chronology of events, and (b) the Office of the DMS and BTAD/DMSPC will regularly review these notes to ensure compliance with applicable procedures and regulations.

C.   Monitoring sub-delegation of authority

<u>Need to develop and implement mission-level analysis of delegation of authority</u>

31.   Monitoring the sub-delegated authorities enables the SRSG to assess the Mission's DoA performance against expected standards and ensure the appropriate and accountable exercise of sub-delegated authorities in compliance with the governing rules and regulations. The DoA framework assigns the responsibility for monitoring to BTAD. The Mission is responsible for reviewing decision-making against the 16[1] KPIs outlined in the accountability framework.

32.   The Mission stated that the DoA accountability framework issued by DMSPC in 2019 provided monitoring mechanisms with target performance levels for the four functional areas (human resources, finance, procurement, and property management). Therefore, the Mission relied on BTAD to monitor its DoA exercise. As a second line of defense, BTAD monitored the exercise of the DoA through the 16 Secretariat-wide KPIs, ad hoc reviews and reporting of findings to the Mission focal points.

33.   The Mission informed that it developed reports, when needed, based on Umoja data to provide more timely information. The Mission also outlined several mechanisms currently utilized for more timely and accurate monitoring and reporting of the exercise of sub-delegated authorities, including the statement of internal control, internal control self-assessment, SRSG compact, monthly gender statistics report and supply chain management reporting. However, these control and performance assessment reports communicated the Mission's self-assessments of its effectiveness or performance in operational areas after the fact. Although complementary and essential, these were not the specific analysis and monitoring processes needed under the Secretary-General's DoA bulletin and DMSPC operational guidance.

34.   MONUSCO retained the primary responsibility as the first line of defense for ensuring that sub-delegations were exercised per DoA policies and guidance and for taking action to improve the KPIs. Analysis of MONUSCO performance against the set targets as of 30 June 2023 noted that while the Mission made improvements in some KPIs, there was still a need for increased monitoring by functional heads to ensure that the KPIs are fully met. As of 30 June 2023, MONUSCO had met 7 of the 14 KPIs (as shown in table 3), while 2 others were not applicable.

---

[1] In 2023, BTAD introduced eight additional KPIs, which were in the process of being reported on at the time of the audit.

Table 3: **Analysis of MONUSCO key performance indicators**

Functional area	KPI	Target	MONUSCO performance
Human resources	Equitable geographical representation	A minimum of 50% appointments of staff from unrepresented and underrepresented countries against geographical posts	Not applicable[2]
	Gender parity	50/50 gender parity	Not fully met
	Recruitment process	Filling a post within 120 days from the time of issuance of a job opening to selection	Not fully met
	Mandatory learning	Percentage of staff who have completed all mandatory training courses-100%	Not fully met
	Timely reporting of HR exceptions	All exceptions are to be reported within four calendar days from the date of the decision	Not fully met
Budget and finance	Expenditure against appropriations	The average monthly expenditures, including commitments, should be less than related budget appropriation	Met target
	Voluntary contributions management	Cash-to-budget ratio as of the end of the reported period should be equal to or greater than 100%	Met target
	Cost recovery sustainability	The cost of services provided not to exceed the accumulated fund balance (be below 100%) in each reporting period	Met target
	Timely payments to service providers	100% compliance of all non-staff and non-government payments to be disbursed within 30 days from the invoice	Not fully met
Procurement	Utilization of long-term contracts	Stand-alone purchases to increase the overall utilization of long-term contracts by indicating the ratio of stand-alone purchases versus purchases from long-term contracts	Not fully met
	Utilization of formal methods of solicitation	Minimize exceptions to the use of formal methods of solicitation	Met target
	Procurement approvers with delegation	To eliminate the number of SA.16 source-to-acquire approver roles in Umoja that were granted to staff members without an active delegation of authority in procurement	Met target
Property management	Prevention of Loss of Property	Progressive reduction in the percentage of lost property as compared to total (measured in both value and quantity)	Met target
	Write off and disposal of property	Write-off of property items within 90 days maximum between the determination of non-usability of property and write-off	Met target
	Property management mandatory training	100% completion of all training courses by delegates	Currently suspended[3]
Travel	Advance travel purchase policy	All requests for official travel should be finalized (i.e., approved and ticketed) at least 16 calendar days prior to the requested start date of the travel	Not fully met

Source: DMSPC BTAD management dashboard

35.   Improvements were needed in the following KPIs as variations were noted: (a) completion of recruitment within 120 days declined from 75 per cent in quarter 2 of 2022 to 65 per cent in quarter 2 of 2023; (b) completion of mandatory learning by all staff declined from 67 per cent in quarter 4 of 2022 to 13 per cent by the end of quarter 2 of 2023; (c) timely payments to service providers decreased from 60 per cent in quarter 3 of 2022 to 57 per cent in the quarter 2 of 2023; (d) purchase of airline tickets 16 days in advance of official travel declined from 57 per cent in quarter 3 of 2022 to 50 per cent in quarter 2 of 2023.

36.   The above condition occurred because the Mission did not develop internal processes to analyse differences in its KPI results and benchmarks and develop an action plan to remediate or explain them. The analysis also did not incorporate an assessment of its compliance with the exercise of the sub-delegated authorities. As a result, this condition could impede the Mission's accountability, responsibility and decision-making, hindering operational effectiveness.

> **(2)   MONUSCO should analyse information related to the exercise of its sub-delegation authority by staff and key performance indicators and take corrective actions to improve performance and compliance.**
>
> *MONUSCO accepted recommendation 2 and stated that it established a Data Analytics Unit under the Operations and Resource Management Pillar on 1 February 2024. This Unit would produce quarterly reports for Mission Support Service Chiefs to help develop more efficient internal processes and action plans to enhance the Mission's performance across the KPIs. The Mission added that the Unit would use management dashboards as a monitoring tool to improve performance, particularly in areas where it had underperformed. The Unit's terms of reference were being developed, and the first quarterly reports were expected by the end of June 2024.*

IV.   ACKNOWLEDGEMENT

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

Internal Audit Division
Office of Internal Oversight Services

---

[2] Since the Mission did not have geographical posts, the KPI was not applicable for MONUSCO.

[3] The KPI is currently suspended pending the issuance of the updated property management DoA instrument.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the implementation of the delegation of authority framework in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical[4]/ Important[5]	C/ O[6]	Actions needed to close recommendation	Implementation date[7]
1	MONUSCO should take measures to ensure timely recording of the human resources exceptions in the exception log, including appropriate documentation for any delay.	Important	C	Actions completed	NA
2	MONUSCO should analyse information related to the exercise of its sub-delegation authority by staff and key performance indicators and take corrective actions to improve performance and compliance.	Important	O	Receipt of the Data Analytics Unit's terms of reference and quarterly reports produced for Mission Support Service Chiefs	30 December 2024

---

[4] 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.

[5] 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.

[6] Please note the value C denotes closed recommendations whereas O refers to open recommendations.

[7] Date provided by MONUSCO in response to recommendations.

APPENDIX I

Management Response

	Mission de l'Organisation des Nations Unies pour la Stabilisation en République démocratique du Congo	12, Avenue des Aviateurs - Gombe Kinshasa, RD Congo - BP 8811
	United Nations Organization Stabilization Mission in the Democratic Republic of the Congo	Tél. +243 81 890 5000 +243 81 890 6000

MONUSCO

INTEROFFICE MEMORANDUM

Date: **7 June 2024**
Ref.:SRSG.DMS.MONUSCO-2024-00622

To: Mr. Byun-Kun Min, Director
À: Internal Audit Division, OIOS

From: Bintou Keita
De: Special Representative of the Secretary-General
and Head of MONUSCO

Subject: **Mission response to the Draft Report on the audit of the**
Objet: **implementation of the delegation of authority framework in the**
United Nations Organization Stabilization Mission in the
Democratic Republic of Congo (Assignment No. 2023-620-05)

1.   Your interoffice memorandum dated 16 May 2024 (Ref: OIOS-2024-00928) forwarding the Draft Report on the subject audit in MONUSCO is acknowledged with thanks.

2.   Attached please find the Mission's comments on the recommendations in the Draft Report for your consideration. Kindly note that supporting documents mentioned in the comments were already provided to the Audit Team in response to the Detailed Audit Results.

3.   Thank you and best regards.

Cc:
-   Ms. Soraya Adouane, Mission Chief of Staff, MONUSCO
-   Mr. Ebrima Ceesay, Director of Mission Support, MONUSCO
-   Mr. Amadu Fuseini Timbilla, Chief, Service Delivery, MONUSCO
-   Ms. Nicoleta Verestiuc, Chief, Operations and Resource Management, MONUSCO
-   Mr. Elie Rizkallah, Senior Administrative Officer, MONUSCO
-   Mr. Daniel Maier, Senior Mission Planning Officer
-   Ms. Judith Atiagaga, Mission Audit Focal Point, MONUSCO
-   Mr. Xin Zhou, OIOS
-   Mr. Hoa Quach, Chief Resident Auditor, Internal Audit Division, OIOS
-   Mr. Jeffrey Lin, Professional Practices Section, Internal Audit Division, OIOS

Management Response

Audit of the implementation of the delegation of authority framework in the United Nations Organization Stabilization Mission in the Democratic

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	MONUSCO should take measures to ensure timely recording of the human resources exceptions in the exception log, including appropriate documentation for any delay.	Important	Yes	Senior Administrative Officer	Implemented	The Mission accepts the recommendation and instructed the Chief Human Resources Management Section (CHRMS) on 27 March 2024 to implement corrective measures as follows: a. Justification for any delays beyond the permitted four-day period must be supported with a Note to File detailing the circumstances and chronology of events. b. The notes will be reviewed on a regular basis by the Office of the Director of Mission Support and BTAD/DMSPC to ensure compliance with applicable procedures and regulations. The IOM to the CHRMS has previously been provided to the Audit Team for review. The mission notes that there have been no exceptions warranting issuance of a Note to File since implementation and requests that this recommendation be closed.

---

[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 the implementation of the delegation of authority framework in the United Nations Organization Stabilization Mission in the Democratic

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
2	MONUSCO should analyse information related to the exercise of its sub-delegation authority by staff and key performance indicators and take corrective actions to improve performance and compliance.	Important	Yes	Senior Administrative Officer	30 December 2024	The Mission accepts the recommendation and notes the creation of a Data Analytics Unit under the Operations and Resource Management (ORM) Pillar on 1 February 2024 and the further tasking of the unit on 15 April 2024 to produce quarterly reports for Mission Support Service Chiefs to facilitate development of more efficient internal processes and action plans to improve the Mission's performance across the relevant KPIs. The Data Analytics Unit will utilize the Management Dashboard as a monitoring tool to improve performance across relevant KPIs, with a particular focus on those where the mission has underperformed. Terms of Reference for the Unit are under development. The first quarterly reports are expected at the end of June 2024 and will be shared with the Audit Team for verification.