



INTERNAL AUDIT DIVISION

REPORT 2014/155

Audit of the finance and procurement activities of the United Nations Global Service Centre

Overall results relating to the effective management of finance and procurement activities of the United Nations Global Service Centre were initially assessed as unsatisfactory. Implementation of one critical and four important recommendations remains in progress.

FINAL OVERALL RATING: UNSATISFACTORY

29 December 2014
Assignment No. AP2014/617/02

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AUDIT REPORT

Audit of the finance and procurement activities of the United Nations Global Service Centre

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the finance and procurement activities by the United Nations Global Service Centre (UNGSC).
2. In accordance with its mandate, OIOS provides assurance and advice on the adequacy and effectiveness of the United Nations internal control system, the primary objectives of which are to ensure (a) efficient and effective operations; (b) accurate financial and operational reporting; (c) safeguarding of assets; and (d) compliance with mandates, regulations and rules.
3. As part of the Global Field Support Strategy, the Department of Field Support (DFS) re-profiled the United Nations Logistics Base in Italy, replacing it with UNGSC during the fiscal year 2010/11. In May 2011, DFS initiated a pilot project called the Comprehensive Operational Mission Procurement and Acquisition Support Service (COMPASS) for UNGSC to conduct procurement activities on behalf of the United Nations Office for West Africa (UNOWA), the Cameroon-Nigeria Mixed Commission (CNMC) and the United Nations Office for Central Africa (UNOCA). Additionally, in May 2012, UNGSC and the United Nations Support Mission in Libya (UNSMIL) entered into a service-level agreement for UNGSC to provide procurement, finance and accounting, and human resources management services to UNSMIL.
4. The UNGSC Procurement Section was headed by an officer at the P-4 level and comprised 13 staff. The Finance Section was headed by an officer at the P-4 level and comprised 12 staff in Brindisi. Both sections reported to the Chief, Base Support Services. The 2013/14 budget of the UNGSC was \$42.5 million.
5. Comments provided by DFS are incorporated in italics.

II. OBJECTIVE AND SCOPE

6. The audit was conducted to assess the adequacy and effectiveness of UNGSC governance, risk management and control processes in providing reasonable assurance regarding the **effective management of the finance and procurement activities of UNGSC**.
7. The key controls tested for the audit were: (a) delegation of authority; and (b) regulatory framework. For the purpose of this audit, OIOS defined these key controls as follows:
 - (a) **Delegation of authority** – controls that provide reasonable assurance that authority for finance and procurement activities of UNGSC has been delegated formally and in accordance with relevant regulations and rules.
 - (b) **Regulatory framework** – controls that provide reasonable assurance that policies and procedures: (i) exist to guide UNGSC finance and procurement operations; (ii) are implemented consistently; and (iii) ensure reliability and integrity of financial and operational information.

8. The key controls were assessed for the control objectives shown in Table 1.

9. OIOS conducted this audit from May to June 2014. The audit covered the period from 1 January 2013 to 31 May 2014.

10. OIOS conducted an activity-level risk assessment to identify and assess specific risk exposures, and to confirm the relevance of the selected key controls in mitigating associated risks. Through interviews, analytical reviews and tests of controls, OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to determine their effectiveness.

III. AUDIT RESULTS

11. UNGSC governance, risk management and control processes examined were initially assessed as **unsatisfactory**¹ in providing reasonable assurance regarding the **effective management of the finance and procurement activities of UNGSC**. OIOS made six recommendations to address issues identified in the audit. UNGSC had implemented adequate procedures to ensure compliance with the requirements relating to the composition of the Local Committee on Contracts and procedures for source selection planning. However, UNGSC needed to: (a) evaluate the results of the pilot phase of COMPASS and take appropriate action; (b) establish service-level agreements with UNOWA, CNMC and UNOCA detailing the activities to be performed by each party, the related performance targets and required resources; (c) provide guidance to staff to ensure evaluations of bids were adequately documented and relevant records were maintained; (d) take action to ensure approving officers of the Finance Section had access to supporting documents when approving payments; and (e) implement adequate procedures for measuring and reporting efficiency gains, effectiveness, and cost savings in respect of its services to field missions.

12. The initial overall rating was based on the assessment of key controls presented in Table 1 below. The final overall rating is **unsatisfactory** as implementation of three critical and three important recommendations remain in progress.

Table 1: Assessment of key controls

Business objective	Key controls	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Effective management of the finance and procurement activities of UNGSC	(a) Delegation of authority	Unsatisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
	(b) Regulatory framework	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
FINAL OVERALL RATING: UNSATISFACTORY					

¹ A rating of “**unsatisfactory**” means that one or more critical and/or pervasive important deficiencies exist in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

A. Delegation of authority

Need for improved procurement services for special political missions

13. The COMPASS pilot project, established in May 2011, required UNGSC to provide timely and responsive procurement services to UNOWA, CNMC and UNOCA. The project was for an initial period from 1 July 2011 to July 2012. DFS was expected to use the results of the project to finalize and use the COMPASS to provide procurement services to all special political missions.

14. A review of all 22 contracts established by UNGSC on behalf of UNOWA, CNMC and UNOCA indicated that it took on average of 226 days and 127 days, respectively from the date UNGSC received requisitions to the date when UNGSC awarded the contract on behalf of UNOWA/CNMC and UNOCA. These contracts were mainly for generator maintenance, security, cleaning services and the supply of fuel.

15. The delays resulted as: (a) UNOWA, CNMC and UNOCA presented poorly developed requisitions and statements of work to UNGSC due to their lack of requisitioning capacities; (b) DFS had not provided adequate resources to UNGSC to implement the COMPASS pilot project; (c) UNGSC had difficulties in identifying vendors, which was compounded by the fact that solicitation documents were issued in English instead of French, the official language of the respective countries; and (d) UNGSC, UNOWA, CNMC, and UNOCA had not monitored and assessed the procurement activities to identify and address causes of delays due to the lack of service-level agreements. The poorly developed requisitions, lack of adequate resources, difficulties in identifying vendors and lack of monitoring delayed the completion of the pilot project and the roll-out of the COMPASS to other special political missions.

- (1) UNGSC, in collaboration with DFS, should evaluate the pilot phase of the Comprehensive Operational Mission Procurement and Acquisition Support Service project and make a decision regarding its roll-out.**

DFS accepted recommendation 1 and stated that UNGSC, in collaboration with DFS, was in the process of reviewing the COMPASS project. Recommendation 1 remains open pending receipt of the results of the evaluation of COMPASS and decision taken regarding its roll-out.

- (2) UNGSC, in coordination with DFS, UNOCA, and UNOWA and CMNC, should establish service-level agreements detailing the activities to be performed by each party, related performance targets and required resources.**

DFS accepted recommendation 2 and stated that UNGSC would establish service-level agreements with UNOCA, UNOWA, and CNMC in coordination with DFS. Recommendation 2 remains open pending receipt of copies of the signed service-level agreements detailing the activities to be performed by all parties involved as well as performance targets and required resources to implement such activities.

Need for a review of the assignment of staff from the United Nations Support Mission in Libya to determine the effectiveness and efficiency of the arrangement

16. UNSMIL and UNGSC entered into a service-level agreement in May 2012. The agreement required UNSMIL to provide staff to be operationally embedded in UNGSC to assist the Centre in the provision of non-location dependent finance, accounting, human resources management and procurement services to UNSMIL.

17. UNSMIL re-located three finance staff and four procurement staff to Brindisi in June 2012. UNGSC embedded the finance staff within the Finance Section of UNGSC. However, UNGSC had not embedded the procurement staff within its Procurement Section. This was because UNSMIL already had a Chief Procurement Officer at the P-3 level and a National Professional Officer located in Tripoli conducting procurement activities. As a result, UNSMIL procurement staff in Brindisi were assigned responsibilities mainly for preparing and presenting UNSMIL cases to the Local Committee on Contracts. The service-level agreement between UNGSC and UNSMIL expired on 31 December 2013 and the draft of the new agreement excluded the requirement for UNSMIL procurement staff to be embedded in UNGSC. However, no action had been taken to review the need to continue maintaining procurement staff for UNSMIL both in Brindisi and Tripoli.

- (3) UNGSC, in collaboration with DFS and UNSMIL, should review the assignment of procurement staff to Brindisi to determine the effectiveness and efficiency of the arrangement and take appropriate corrective measures.**

DFS accepted recommendation 3 and stated that UNGSC had embedded all UNSMIL procurement staff into its Procurement Section as of September 2014 and UNGSC, in collaboration of DFS, would assess the effectiveness and efficiency of having UNSMIL procurement staff in both Brindisi and Tripoli after the current evacuation phase of UNSMIL. Recommendation 3 remains open pending receipt of evidence that UNGSC has reassessed the need of having UNSMIL procurement staff in both Brindisi and Tripoli and taken appropriate corrective measures.

B. Regulatory Framework

Adequate procedures were implemented to ensure an effective functioning Local Committee on Contracts

18. The Administrative Instruction on Review Committees on Contracts required UNGSC to establish a Local Committee on Contracts comprising four voting members including staff from finance, legal, general services and programme management. The Instruction also required UNGSC to use other officers with comparable background and experience from other organizations of the United Nations system from time to time to serve on the Committee where such officers were not available in UNGSC.

19. A review of 46 cases totaling \$31.8 million processed by the Local Committee on Contracts from 1 July 2012 to 31 May 2014 indicated the nonparticipation of a finance staff member in the deliberations of the Committee in 54 per cent of the cases and nonparticipation of a legal staff member in 84 per cent of the cases. This resulted as UNGSC did not appoint an alternate finance staff member to substitute the Chief Finance Officer when necessary and source legal expertise from other organizations of the United Nations system pending recruitment against the vacant post of Legal Officer. Subsequent to the audit, UNGSC issued an Information Circular in August 2014 with a revised composition of the UNGSC Local Committee on Contracts that included the UNGSC Chief Finance Officer, a Finance Officer (to act as an alternate) and the newly assigned Legal Officer. As a result of the action taken by UNGSC, OIOS did not make a recommendation.

Adequate procedures were required to ensure proper justification for the use of sole sourcing method, proper evaluation of bids, and maintenance of relevant records

20. The Procurement Manual allowed UNGSC to solicit a single source for a requirement when it was determined that a formal method of solicitation would not be in the best interest of the Organization. The Manual also required technical and commercial evaluations of bids to be conducted. UNGSC was also required to maintain adequate procurement documentation such as justifications for using the sole

source method of solicitation, and written technical and commercial evaluations to provide assurance that its procurement process complied with the Procurement Manual.

21. A review of 26 contracts, valued at \$1.9 million, using the sole sourcing method of procurement (mainly for generator maintenance, purchase of equipment, security and cleaning services, and the supply of fuel) established during the audit period indicated that the reasons for using sole sourcing had not been adequately documented for 8 cases. UNGSC also did not have adequate records such as results of market surveys to demonstrate that adequate research had been conducted and the sole sourcing method of solicitation was in the best interest of the United Nations. For 30 of the 112 contracts reviewed, UNGSC could not provide documentation on: (a) 24 commercial evaluations; and (b) 26 individual evaluations of members of the relevant technical evaluation committees. UNGSC attributed the missing records to the lack of an adequate documentation management system, which resulted in documents being incorrectly maintained and incomplete procurement case files. Subsequent to the audit, UNGSC provided OIOS with most of the missing documents.

(4) UNGSC should implement adequate procedures to ensure that sole sourcing and bid records are properly maintained in the relevant case files.

DFS accepted recommendation 4 and stated that UNGSC issued guidelines on the maintenance of procurement case files and structure in November 2014 and would issue additional guidance on the processing of sole source procurement cases clearly setting out all mandatory documents, approvals, justifications and analyses. Recommendation 4 remains open pending receipt of copies of the guidelines on the maintenance of procurement case files and structure and the processing of sole source procurement cases.

There was a need to enhance procedures for the processing of vendor payments

22. United Nations Financial Rule 105.6 required approving officers of the Finance Section to approve payments after: determining the correctness of amounts due; and confirming that the goods and services were received in accordance with the contract, agreement or purchase order and financial commitment.

23. A review of 30 payments to vendors processed in the Sun System and Umoja indicated that for payments processed through the Sun System, designated approving officers of the Finance Section checked the relevant contracts and supporting evidence of receipt of goods and services prior to providing their approval. However, with the implementation of Umoja, officers were not checking relevant supporting documents such as contracts prior to approving payments. This resulted as approving officers did not have access in Umoja to review contractual provisions related to liquidated damages and prompt payment discounts, as well as whether partial deliveries had been made. Therefore, approving officers approved payments without confirming whether those conditions were applicable.

24. The above occurred because the Finance Section was of the view that with the implementation of Umoja approving officers were no longer required to review contracts when processing payments. Rather, the officers were required to rely on existing information such as prices and quantities from the relevant contracts and evidence of receipt of goods and services, which had been entered into Umoja by the Procurement Section, self-accounting units or end-users. However, UNGSC contracts were not being uploaded into Umoja. To address this at United Nations Headquarters, the Procurement Division was providing the Accounts Division access to a shared folder with all the contracts so that approving officers could review them prior to approval. UNGSC needed to implement a similar procedure.

(5) UNGSC should implement procedures to ensure that approving officers of the Finance Section have access to review relevant contracts and evidence of receipt of goods and services prior to approving invoices.

DFS accepted recommendation 5 and stated that in June 2014 the UNGSC Procurement Section provided the UNGSC Finance Section with access to local contracts and approved purchase orders stored in the shared-drive of the UNGSC network. UNGSC also stated that in October 2014, it obtained access to system contracts maintained by the Procurement Division in New York. Based on the action implemented by UNGSC, recommendation 5 has been closed.

Procedures were required for measuring and reporting efficiency gains, effectiveness, and cost savings

25. UNGSC was expected to measure and report efficiency gains, effectiveness, and cost savings (in respect of its services to field missions) in the annual progress report on the implementation of the Global Field Support Strategy.

26. UNGSC established detailed service delivery standard key performance indicators for each process of the Finance and Procurement Sections. However, it had not assessed and reported efficiency gains and effectiveness of service delivery, or cost savings against these standards and key performance indicators. This was because UNGSC had not established procedures for collating and analyzing data and reporting on its performance. UNGSC attributed this to the lack of resources; however, there was no evidence that UNGSC had made a formal assessment of its resource requirements for effective performance management.

27. Failure of UNGSC to periodically assess, measure and report the performance of the Finance and Procurement Sections reduced its ability to achieve the key performance indicators and justify its provision of support services to field missions consistent with the principles of the Global Field Support Service.

(6) UNGSC should establish and implement adequate procedures for measuring and reporting efficiency gains, effectiveness, and cost savings in respect of its services to field missions.

DFS accepted recommendation 6 and stated that UNGSC was undertaking a review of performance criteria and developing suitable key performance indicators which would include support to non-UNGSC clients. Recommendation 6 remains open pending receipt of evidence that UNGSC has established and implemented adequate procedures for measuring and reporting efficiency gains, effectiveness, and cost savings in respect of its services to field missions.

IV. ACKNOWLEDGEMENT

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

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

STATUS OF AUDIT RECOMMENDATIONS

Audit of finance and procurement activities of the United Global Service Centre

Recom. no.	Recommendation	Critical²/ Important³	C/ O⁴	Actions needed to close recommendation	Implementati on date⁵
1	UNGSC, in collaboration with DFS, should evaluate the pilot phase of the Comprehensive Operational Mission Procurement and Acquisition Support Service project and make a decision regarding its roll-out	Critical	O	Receipt of copies of the signed service-level agreements detailing the activities to be performed by all parties involved as well as performance targets and required resources to implement such activities.	Third quarter of 2015
2	UNGSC, in coordination with DFS, UNOCA, and UNOWA and CMNC, should establish service-level agreements detailing the activities to be performed by each party, related performance targets and required resources.	Important	O	Receipt of copies of the signed service-level agreements detailing the activities to be performed by all parties involved as well as performance targets and required resources to implement such activities.	Third quarter of 2015
3	UNGSC, in collaboration with DFS and UNSMIL, should review the assignment of procurement staff to Brindisi to determine the effectiveness and efficiency of the arrangement and take appropriate corrective measures	Important	O	Receipt of evidence that UNGSC has reassessed the need of having UNSMIL procurement staff in both Brindisi and Tripoli and taken appropriate corrective measures.	Unknown as UNSMIL is currently in an evacuation phase
4	UNGSC should implement adequate procedures to ensure that sole sourcing and bid records are properly maintained in the relevant case files	Important	O	Receipt of copies of the guidelines on the maintenance of procurement case files and structure and the processing of sole source procurement cases.	Second quarter 2015
5	UNGSC should implement procedures to ensure that approving officers of the Finance Section have access to review relevant contracts and evidence of receipt of goods and services prior to approving invoices.	Important	C	Action taken.	Implemented
6	UNGSC should establish and implement adequate procedures for measuring and reporting efficiency gains, effectiveness, and cost savings in respect of its services to field missions	Important	O	Receipt of evidence that UNGSC has established and implemented adequate procedures for measuring and reporting efficiency gains, effectiveness, and cost savings in respect of its services to field missions.	First quarter of 2016

² Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

³ Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

⁴ C = closed, O = open

⁵ Date provided by DFS in response to recommendations.

APPENDIX I

Management Response



CONFIDENTIAL

Routine

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

DATE: 22 December 2014

THROUGH:

REFERENCE: UNHQ-AR-BOI-Memo-2-
2014-2897

S/C DE:

FROM: Rudy Sanchez, Acting Assistant Secretary-General,
DE: Department of Field Support

Rudy Sanchez

SUBJECT: Audit of the finance and procurement activities of the United Nations
OBJET: Global Service Centre (Assignment No. AP2014/617/02)

1. We refer to your memorandum dated 20 November 2014 regarding the draft report on the above-mentioned audit. Please find attached our comments on the findings and recommendations contained in the report. In formulating our response we have conferred with respective officials in DFS and UNGSC, and their comments, where appropriate, have been incorporated in this reply.

2. Thank you for the opportunity to comment on the draft report. We stand ready to provide any further information that may be required.

cc: Ms. Cynthia Avena-Castillo
Mr. Bolton Tarleh Nyema

ANNEX I

Draft report on an audit of finance and procurement activities of the United Nations Global Service Centre (Assignment No. AP2014/617/02)

Audit Results

Paragraph 13, table 1

1. DFS does not agree with the “*unsatisfactory*” ratings for “*Efficient and effective operations*” and “*Compliance with mandates, regulations and rules*” since, based on the comments below, the findings do not indicate any instance of non-compliance with the Financial Regulations and Rules of the United Nations and the Procurement Manual.

Paragraphs 22 and 23

2. DFS wishes to clarify that the references to “*Tbilisi*” in paragraphs 22 and 23 of the draft report should read: “*Tripoli*”.

Paragraph 27

3. UNGSC provided OIOS with evidence that the cases referred to in paragraph 27 of the draft report were solicited in full compliance with the United Nations Procurement Manual under a separate cover. DFS requests that the report be amended accordingly.

Annex II

Management Response

Audit of finance and procurement activities by the United Nations Global Service Centre

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNGSC, in collaboration with DFS, should evaluate the pilot phase of the Comprehensive Operational Mission Procurement and Acquisition Support Service project and make a decision regarding its roll-out.	Critical	Yes	Director, UNGSC	Third quarter of 2015	The United Nations Global Service Centre (UNGSC), in collaboration with the Department of Field Support (DFS), is in the process of reviewing the Comprehensive Operational Mission Procurement and Acquisition Support Service project. DFS is, however, of the view that the recommendation should be rated as “important”, since the findings do not indicate any instance of non-compliance with the Financial Regulations and Rules of the United Nations and the Procurement Manual.
2	UNGSC, in coordination with DFS, UNOCA, UNOWA and CMNC, should establish service-level agreements detailing the activities to be performed each party, related performance targets and required resources.	Important	Yes	Director, UNGSC	Third quarter of 2015	UNGSC, in coordination with DFS, will establish service-level agreements with the United Nations Regional Office for Central Africa and the United Nations Office for West Africa/Cameroon-Nigeria Mixed Commission.
3	UNGSC, in collaboration with DFS and UNSMIL, should review the assignment of procurement staff to Brindisi to determine the effectiveness and efficiency of the arrangement and take appropriate corrective measures.	Important	Yes	Director, UNGSC	To be determined. Please refer to DFS' comments in the next column	UNGSC has embedded all United Nations Support Mission in Libya (UNSMIL) procurement staff into its Procurement Section. DFS wishes to clarify that there have been no procurement staff in Libya since UNSMIL entered the evacuation

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

² Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

Annex II

Management Response

Audit of finance and procurement activities by the United Nations Global Service Centre

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						phase in July 2014. The date of resumption of UNSMIL operations in Libya is currently unknown. UNGSC, in collaboration with DFS, will assess the effectiveness and efficiency of the placement of procurement staff between the two locations after the evacuation phase is over.
4	UNGSC should implement adequate procedures to ensure the use of the sole sourcing method is consistently justified, bids are consistently evaluated and that the related records are maintained in the relevant procurement case files.	Critical	Yes, if reworded as requested in DFS' comments in the last column	Director, UNGSC	Second quarter of 2015	Please refer to our comments in paragraph 3 of Annex I. Based on these comments, DFS requests that the recommendation should be reworded to read: "UNGSC should implement adequate procedures to ensure that sole sourcing and bid records are maintained in the relevant case files." UNGSC issued a guideline on "Procurement Case File Maintenance and Structure" in November 2014. Additional guidance will be issued on the processing of sole source procurement cases. The guideline will clearly set out all mandatory documents, approvals, justifications and analyses which should be placed on the procurement case file.
5	UNGSC should implement procedures to ensure that approving officers of the Finance Section have access to review relevant contracts and evidence of receipt of goods and services prior to approving invoices.	Important	Yes	Director, UNGSC	Implemented	DFS wishes to clarify that Umoja has a three way matching function which allows approving officers to view and verify the receipt of goods and services prior to approving invoices. The system does not allow the

Annex II

Management Response

Audit of finance and procurement activities by the United Nations Global Service Centre

Rec. no.	Recommendation	Critical¹/ Important²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						processing of invoices for payments if the receipt of goods and services are not first entered into Umoja. In June 2014, the UNGSC Procurement Section provided the UNGSC Finance Section with access to local contracts and approved purchase orders stored in the shared-drive of the UNGSC network. In October 2014, UNGSC obtained access to system contracts maintained by the Procurement Division in New York. In addition, the UNGSC Finance Section will issue an instruction to the self-accounting units to upload delivery notes in Umoja.
6	UNGSC should establish and implement adequate procedures for measuring and reporting efficiency gains, effectiveness, and cost savings in respect of its services to field missions.	Important	Yes	Director, UNGSC	First quarter of 2016	UNGSC is undertaking a review of performance criteria and developing suitable key performance indicators which would include support to non-UNGSC clients. Once the performance criteria have been reviewed, a performance management framework will be developed, which will allow for the measuring and reporting of efficiency gains, effectiveness and cost savings.