



INTERNAL AUDIT DIVISION

REPORT 2015/072

Audit of minimum operating residential security standards entitlements for staff in the United Nations Operation in Côte d'Ivoire

Overall results relating to the effective management of minimum operating residential security standards entitlements for staff in the United Nations Operation in Côte d'Ivoire were initially assessed as partially satisfactory. Implementation of five important recommendations remains in progress

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

14 July 2015
Assignment No. AP2014/640/11

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AUDIT REPORT

Audit of minimum operating residential security standards entitlements for staff in the United Nations Operation in Côte d'Ivoire

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of minimum operating residential security standards (MORSS) entitlements for staff in the United Nations Operation in Côte d'Ivoire (UNOCI).
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. The United Nations system-wide security arrangements for the protection of personnel included MORSS. These standards comprised basic residential security measures required for internationally recruited staff including international civilians, United Nations civilian police, military staff officers, government-provided personnel and United Nations volunteers.
4. The Designated Official, who was also the Special Representative of the Secretary-General, in liaison with the Security Management Team established the country MORSS and financial cap following an assessment of prevailing risks by the Security Section. The most recent MORSS for Côte d'Ivoire was approved by the United Nations Department of Safety and Security on 3 February 2014.
5. MORSS payments comprised reimbursements to eligible staff for one-time installation costs of security enhancements such as reinforced doors and window bars, and recurrent monthly charges paid to security companies for unarmed guards and alarm systems. The maximum recommended financial caps are shown in Table 1.

Table 1: Maximum level of MORSS reimbursements

Security measures	Financial cap (\$)	
	One-time	Monthly
Infrastructure enhancements	1,800	
Villa		
One daytime guard		500
Two nighttime guards or 1 nighttime K-9 (guard and dog) team		1,000
Apartment		1,000
One daytime guard and one nighttime guard		1,000
Panic alarm		
Installation	250	
Rental		300
Generator and fuel (for staff in Bouna only)		
Acquisition (generator remains UNOCI property)	1,000	
Fuel allowance		250

6. The residential security budget and expenditure for fiscal year 2013/14 were \$5.8 million and \$10.4 million, respectively. As at 30 June 2014, UNOCI had an estimated 1,331 staff eligible for MORSS entitlements.
7. Comments provided by UNOCI are incorporated in italics.

II. OBJECTIVE AND SCOPE

8. The audit was conducted to assess the adequacy and effectiveness of UNOCI governance, risk management and control processes in providing reasonable assurance regarding the **effective management of MORSS entitlements for staff in UNOCI**.

9. The audit was included in the 2014 risk-based work plan of OIOS based on a request from UNOCI management due to the significant budget overrun of \$6.5 million on residential security services as per the budget performance report for fiscal year 2013/14.

10. The key control tested for the audit was regulatory framework. For the purpose of this audit, OIOS defined this key control as the one that provides reasonable assurance that policies and procedures: (a) exist to guide the budget and payment processes for MORSS entitlements for staff; (b) are implemented consistently; and (c) ensure the reliability and integrity of financial and operational information.

11. The key control was assessed for the control objectives shown in Table 2. One control objective shown in Table 2 as “Not assessed” was not relevant to the scope defined for this audit.

12. OIOS conducted this audit from November 2014 to March 2015. The audit covered the period from 1 July 2013 to 30 June 2014 and included site visits to 10 locations mission wide.

13. 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 and analytical reviews, OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to determine their effectiveness.

III. AUDIT RESULTS

14. The UNOCI governance, risk management and control processes examined were initially assessed as **partially satisfactory**¹ in providing reasonable assurance regarding the **effective management of MORSS entitlements for staff in UNOCI**. OIOS made five recommendations to address the issues identified. UNOCI incurred a net/adjusted budgetary overrun of \$4.6 million for payment of MORSS entitlements to staff for fiscal year 2013/14. To avoid this in the future, UNOCI needed to: (a) review its budget process to more accurately estimate its financial requirement for residential security; (b) correctly code and match security expenditure in the general ledger allotment account codes; (c) select security companies that satisfy all MORSS requirements; (d) establish effective procedures to verify staff members’ eligibility and service periods for MORSS prior to payment; and (e) properly categorize staff residences, and determine and assign appropriate security guarding resources.

15. The initial overall rating was based on the assessment of key control presented in Table 2. The final overall rating is **partially satisfactory** as implementation of five important recommendations remains in progress.

¹ A rating of “**partially satisfactory**” means that important (but not critical or pervasive) deficiencies exist in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of the control and/or the business objective under review.

Table 2: Assessment of key control

Business objective	Key control	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Effective management of MORSS entitlements for staff in UNOCI	Regulatory framework	Partially satisfactory	Partially satisfactory	Not assessed	Partially satisfactory
FINAL OVERALL RATING: PARTIALLY SATISFACTORY					

Regulatory framework

Adequate processes needed to be implemented for preparing and supporting MORSS budget estimates

16. The Controller’s instructions and guidelines for the preparation of the 2013/14 budget expected UNOCI to adequately estimate its operational resource requirements and to include sufficient information, explanations and justification for budget proposals.

17. A review of the statistics used by UNOCI to estimate its 2013/14 budget requirements for MORSS costs for eligible non-civilian personnel indicated that:

- UNOCI applied an unsupported accommodation sharing ratio of 0.25 for civilian police and military observers, and 0.5 for military staff officers to exclude staff in shared accommodation and derive the estimated number of residences that required guarding services;
- UNOCI understated the number of eligible non-civilian personnel by 185 persons; equivalent to 144 residences based on the accommodation sharing ratios used in the budget;
- The UNOCI budget of two guards (one daytime and one nighttime) per residence: (a) incorrectly assumed a monthly cost of CFA200,000 (equivalent to \$392 based on the exchange rate used in the 2013/14 budget) instead of an average of CFA390,000 (\$764); and (b) overlooked a second nighttime guard requirement for an estimated 189 villa residences for eligible non-civilian staff; and
- UNOCI did not budget for panic alarm service subscriptions, which on average cost CFA100,000 (\$196) per residence per month.

18. UNOCI was unable to explain the unsupported budget assumptions for the sharing ratios applied because the assumptions were not documented and the responsible staff had been reassigned. Moreover, due to management oversight, UNOCI used incomplete and inaccurate cost estimates. These contributed to the reported budget overrun of \$6.5 million for residential security services for fiscal year 2013/14.

19. UNOCI took action and increased the unit cost for MORSS from \$392 to \$1,000 per residence for the 2014/15 budget. However, UNOCI continued to apply: (a) an undocumented sharing ratio of 0.6 to estimate the number of residences for eligible non-civilian staff that required guarding services; and (b) a unit cost of CFA200,000 (equivalent to \$414 based on the exchange rate used in the 2014/15 budget) instead of the average of CFA390,000 (\$807) for an estimated 151 United Nations volunteers, and did not

budget for a second nighttime guard as appropriate. Consequently, there remained a risk of budget overruns for fiscal year 2014/15.

(1) UNOCI should implement procedures to ensure adequate processes are in place for preparing and supporting accurate budget estimates.

UNOCI accepted recommendation 1 and stated that proper steps would be taken to ensure that budget assumptions used in costing the financial requirement for residential security expenditure for fiscal year 2016/17 were appropriate. Recommendation 1 remains open pending OIOS review of the 2016/17 budget and verification that the assumptions used are valid and well documented.

Residential security costs needed to be charged to the correct accounting codes

20. The United Nations Field Finance Procedure Guidelines required certifying and approving officers to verify the correct recording of expenditure for posting in the financial system. Additionally, the United Nations Finance and Budget Manual authorized the Chief of Mission Support to redeploy funds within expenditure groups between expenditure classes.

21. Following the deployment of Umoja on 1 November 2013, UNOCI assigned general ledger allotment account codes as follows: (a) 71101170 and 71113970 with an allotment of \$2.9 million for recording residential security allowances for international civilian; and (b) 74104020 with an allotment of \$2.9 million for recording residential security service costs for eligible non-civilian staff.

22. A review of 78 MORSS disbursement vouchers totaling CFA424.2 million (\$873,000) indicated that UNOCI erroneously recorded certain residential security expenditure against the incorrect allotment accounts. For example: UNOCI charged MORSS payments of: (a) CFA74.9 million (\$157,000) for international civilian staff to the residential security services account (74104020) instead of the residential security allowances accounts (71101170 and 71113970) in common staff costs; and (b) CFA88 million (\$183,000) to infrastructure security services account (74104010) instead of residential security services account (74104020).

23. Consequently, UNOCI reported over-expenditures of \$6.5 million for residential security services in its performance report for fiscal year 2013/14 and had to redeploy \$6.4 million from funds within peacekeeping operating costs to cover the allotment shortfall. However, a review of the accounting records indicated that the reported over expenditure of \$6.5 million was overstated by \$1.9 million because of incorrect posting to the residential security services account. UNOCI did not have procedures to identify erroneous postings. The erroneous charging of expenditures could result in financial misstatements and affect future allotments

(2) UNOCI should implement procedures to ensure that expenditures are charged to the proper account codes and any accounting errors are detected and corrected promptly.

UNOCI accepted recommendation 2 and stated that the 2015/16 residential security budget for all eligible staff categories was consolidated, and that correct allotment account codes would be automatically assigned when raising funds obligation documents. Recommendation 2 remains open pending OIOS verification of the 2015/16 consolidated budget distribution in Umoja funds management module to ensure correctness of allotment account allocations.

Action was required to obtain economies of scale and common performance standards for residential security contracts

24. The Field Security Handbook required the Designated Official and the Security Management Team in determining the financial cap to look for the best service providers and pricing for MORSS measures, and seek economies of scale, common performance standards and quality of service. The Handbook also permitted UNOCI to negotiate common services security contracts for all staff residential premises in lieu of lump sum payments.

25. The MORSS for Côte d'Ivoire listed 10 recommended security companies from which staff could select and enter into an individual security services contract. UNOCI developed this list from the results of a technical evaluation process that was conducted in 2012 during the procurement of infrastructure security services. However, UNOCI did not consider the outcome of the commercial evaluation to determine the best value or seek to achieve economies of scale associated with the volume of security services expected for its staff. This was because UNOCI considered residential security entitlements as personal and not organizational requirements that would be subjected to a formal procurement process to determine the best price. As a result, Mission personnel were charged diverse rates by the recommended contractors, depending on the individual security services contract they entered into.

26. OIOS was also informed that security companies increased their monthly guarding rates by an average of 32 per cent, effective 1 October 2012 in response to a request by UNOCI for guards to receive a minimum net pay of CFA100,000 (\$196) per month, among other benefits. Nonetheless, the Mission did not provide any documents to support its request to increase guards' net pay or information from security companies confirming their revised monthly rates because the staff involved had been reassigned. The variations between the highest and lowest monthly rates for security guards, panic alarms and K-9 (guard and dog) teams were 23 per cent, 85 per cent and 105 per cent, respectively. OIOS calculated that UNOCI could have saved about \$1.4 million if its staff had used the company that charged the lowest price.

27. MORSS for Côte d'Ivoire required the installation of rapid response alarm systems for security companies to respond to emergency situations. Test checks conducted indicated that security companies did not effectively respond to panic alarms. For example, six security companies covering 105 premises in three locations did not respond at all, and one company covering 18 premises in another location, responded after 45 minutes. The response teams in areas away from Mission and sector headquarters included single unarmed responders on motorcycles or on foot, which would be inadequate to reinforce the deployed guards.

28. The ineffective response was because the rapid response teams relied on cellular networks' short message service systems to receive panic alarm activation alerts from their head offices in Abidjan. Also, a contracted security company in one location had not established offices in the town, and one security guard in the same location indicated that there would be no response as the supervisor was away. As a result, UNOCI may be paying for non-existent or unsatisfactory rapid response alarm services, increasing safety and security risk for staff. UNOCI advised that it had initiated a procurement process in January 2015 to address the ineffective residential security contracts.

(3) UNOCI should take action to select security service companies that ensure economies of scale and common performance standards, and satisfy all minimum operating residential security standards requirements.

UNOCI accepted recommendation 3 and stated that the ongoing competitive procurement process was expected to lead to the award of residential security service contracts with common

performance standards to satisfy MORSS requirements. Recommendation 3 remains open pending OIOS verification of the procurement process for residential security services once completed.

Adequate procedures were needed for verifying staff members' eligibility for MORSS payments

29. The United Nations Field Security Handbook required UNOCI to cover MORSS costs up to the maximum recommended financial cap. MORSS for Côte d'Ivoire specified that the allocation of guards was not automatic and depended on the housing configuration and assessment by the Security Section. MORSS also required staff members to sign contracts with security companies after receiving the MORSS compliance certificate and to confirm monthly that the services rendered complied with the contract terms.

30. A memorandum dated 31 July 2008 from the Chief Security Advisor provided that non-MORSS compliant residences did not qualify for security reimbursement. This memorandum also specified that the Security Section would verify invoices against MORSS compliance requirements for each staff, and forward the invoices to the Finance Section for direct payment to security companies.

31. A review of 78 payments, relating to 974 certifications from staff to confirm security services received totaling CFA424.2 million (\$873,000), indicated that:

- UNOCI paid CFA186 million (\$384,000) to various security companies, based on 382 certifications by staff (or 39 per cent of those reviewed) that security services had been provided. However, the 382 certifications were not supported by MORSS compliance certificates to validate that the staff qualified for the MORSS reimbursements or payments;
- UNOCI paid CFA47 million (\$96,000) for security services provided to staff who were not yet MORSS compliant. A review of the related 99 MORSS compliance certificates indicated that 64 of them were dated more than six months after the period in which the service was rendered, with two staff members certified to be compliant almost two years after the service was provided;
- Security guard charges of CFA8 million (\$17,000) were paid for 18 certifications by staff who had independently engaged guards even though their MORSS compliance certificates indicated that they would share security guards engaged by other staff in the same building/location, or use those provided by their landlords;
- Security charges for 65 residences were billed for the whole month even though the services were incurred for periods of less than one month mainly due to staff checking out. This resulted in overpayments of CFA14 million (\$29,000); and
- Twenty-one certificates of services, rendered at a combined estimated cost of CFA8 million (\$17,000), were supported by MORSS compliance certificates for residential locations or security companies that were different from those indicated on the certificates. For example, one certification of service for a residence in Man was supported by a MORSS compliance certificate for accommodation in Daloa.

32. The above resulted as the Security Section did not verify invoices against MORSS compliance certificates, but relied on the monthly confirmation of services rendered certifications prepared by staff. UNOCI also did not have a process to promptly discontinue payment of security charges for staff that had left UNOCI.

33. Consequently, some staff members were directly engaging security companies without authorization or recommendation of the Security Section, and did not stop security services when they left the Mission. From the certifications reviewed, UNOCI paid unauthorized security services charges, estimated at CFA263 million (\$543,000), contributing to the over expenditure reported for 2013/14. With effect from 1 May 2014, UNOCI revised its MORSS payment procedures and required staff to submit copies of valid lease agreements and security service contracts, and their MORSS compliance certificates, together with their original confirmation of service rendered certification.

(4) UNOCI should establish adequate procedures to determine authorized start and end dates for security services, and verify staff members' eligibility for minimum operating residential security standards facilities prior to payment.

UNOCI accepted recommendation 4 and stated that staff members and security companies were briefed on established procedures for residential security service. Also Security Section would use the MORSS compliance certificate dates as the earliest possible start dates, and liaise with Human Resources Section to confirm check-out dates as the contract end-dates. Recommendation 4 remains open pending receipt of evidence that the revised MORSS payment verification procedures have been fully implemented.

Security Section residential surveys needed to properly classify staff accommodation

34. According to MORSS criteria for Cote d'Ivoire, staff were eligible for: (a) one daytime and two nighttime guards or one nighttime K-9 (guard and dog) team for a villa; and (b) one day and one night guard for an apartment.

35. A review of the MORSS database for the nine locations visited away from Mission headquarters indicated that 234 of the 270 residences (or 87 per cent) were classified as villas, and assigned one daytime and two nighttime guards each. However, visits to 98 residences indicated that 33 apartments or co-located houses within a compound were inappropriately classified as villas by the Security Section during its MORSS inspections. This resulted in UNOCI paying for an unnecessary number of residential security guards leading to waste of resources. For example, an estimate of the cost of an extra night guard for the 33 premises was approximately CFA77.2 million (\$159,000) per year.

(5) UNOCI should take action to properly categorize staff residences to ensure security guarding service requirements are correctly determined and assigned.

UNOCI accepted recommendation 5 and stated that a review of residences, particularly in the sectors, was ongoing to ensure the consistency and appropriateness of residential classifications. Recommendation 5 remains open pending OIOS verification of the review of staff residences and corrective action taken.

IV. ACKNOWLEDGEMENT

36. OIOS wishes to express its appreciation to the management and staff of UNOCI 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 minimum operating residential security standards entitlements for staff in the United Nations Operation in Côte d'Ivoire

Recom. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	UNOCI should implement procedures to ensure adequate processes are in place for preparing and supporting accurate budget estimates.	Important	O	OIOS review of the approved 2016/17 budget and verification that the assumptions used are valid and well documented.	1 July 2016
2	UNOCI should implement procedures to ensure that expenditures are charged to the proper account codes and any accounting errors are detected and corrected promptly.	Important	O	OIOS verification of the 2015/16 consolidated budget distribution in Umoja funds management module to ensure correctness of allotment account allocations.	1 July 2015
3	UNOCI should take action to select security service companies that ensure economies of scale and common performance standards, and satisfy all minimum operating residential security standards requirements.	Important	O	OIOS review of the completed residential security procurement process to verify that the contract(s) awarded achieve economies of scale and required operating and common performance standards.	1 January 2016
4	UNOCI should establish adequate procedures to determine authorized start and end dates for security services, and verify staff members' eligibility for minimum operating residential security standards facilities prior to payment.	Important	O	Receipt of evidence that the revised MORSS payment verification procedures have been fully implemented.	1 September 2015
5	UNOCI should take action to properly categorize staff residences to ensure security guarding service requirements are correctly determined and assigned.	Important	O	OIOS verification that staff residence classifications have been reviewed and corrective action taken.	1 October 2015

¹ Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

² Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

³ C = closed, O = open

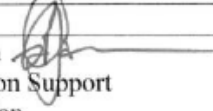
⁴ Date provided by UNOCI in response to recommendations.

APPENDIX I

Management Response

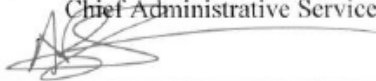


FACSIMILE TRANSMISSION

OUTGOING FAX NO: 016	DATE: 09 July 2015
TO: Ms. Eleanor T. Burns Director Internal Audit Division, OIOS	FROM: Robert Cannon  Chief of Mission Support UNOCI, Abidjan
CC: Ms. Cynthia Avena-Castillo Professional Practices Section Internal Audit Division, OIOS	
FAX NO: Via Email	FAX NO:
NUMBER OF PAGES: 5	REF:
SUBJECT: Draft report of an audit of the budget and payment processes for minimum operating residential security standards entitlements for staff in the United Nations Operation in Côte d'Ivoire (Assignment No. AP2014/640/11)	

1. Reference is made to the fax #005 of 7 July 2015 on the above subject.
2. Please note the changes in implementation dates in recommendations 4 and 5 in the attached Annex.
 - Annex I – Audit recommendations

Best regards.

Distribution: Chief Resident Auditor, CSA, CFBO, CPO, FC, HOPC	
	Drafted by: Andrew Brimelow Chief Administrative Services 

Management Response

Audit of minimum operating residential security standards entitlements for staff in the United Nations Operation in Côte d'Ivoire

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNOCI should implement procedures to ensure adequate processes are in place for preparing and supporting accurate budget estimates.	Important	Yes	Chief Finance and Budget Officer	1 July 2016	Implementation will begin with the formulation of the 2016-17 Budget and will conclude when this budget is approved by the General Assembly.
2	UNOCI should implement procedures to ensure that expenditures are charged to the proper allotment account codes and any accounting errors are detected and corrected promptly.	Important	Yes	Chief Finance and Budget Officer	Implemented, 1 July 2015	Checks are performed at the time Earmarked Funds Documents are raised. Once the Mission begins paying vendors through Purchase Orders, the checks will become automatic through the selection of product IDs at the time of raising requisitions. Furthermore, the 2015/16 residential security budget for all eligible staff categories has now been consolidated within facilities and infrastructure costs, against which all residential security costs and reimbursements will be charged
3	UNOCI should take action to select security service companies that ensure economies of scale and common performance standards, and satisfy all minimum operating residential security standards requirements.	Important	Yes	Chief Procurement Officer	1 January 2016	UNOCI has issued a competitive tender for the provision of residential security guard services (to entitled UNOCI staff members) expected to lead to the award of contracts with common performance standards that satisfy MORSS requirements by 1 January 2016.

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

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

Management Response

Audit of minimum operating residential security standards entitlements for staff in the United Nations Operation in Côte d'Ivoire

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
4	UNOCI should establish adequate procedures to determine authorized start and end dates for security services, and verify staff members' eligibility for minimum operating residential security standards facilities prior to payment.	Important	Yes	Chief Security Advisor	1 September 2015	<p>During the initial security briefing, all staff are informed about MORSS and instructed on the currently established and authorized procedures for security service provision. This procedure starts with an initial security visit to the staff's residence and its assessment. After the first inspection, the staff member receives a report with recommendations to be implemented (guards, alarm, security grills, lighting, perimeter enhancement, concertina wire, etc.). After the implementation of these recommendations, the residence is visited by security once more to confirm the implementation of the recommended measures. Then a MORSS compliance certificate is issued to the staff member. The certificate indicates the number of security guards required and the company providing the services.</p> <p>The end date is either the last date of the S/M contract or the date the S/M notifies Security that the respective services should end. Staff are regularly advised to follow procedures through regular broadcasts and security briefings. Check-out documentation from the HR department will be shared with Security to ensure end-dates for</p>

Management Response

Audit of minimum operating residential security standards entitlements for staff in the United Nations Operation in Côte d'Ivoire

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>MORSS payments are confirmed.</p> <p>The security companies are also advised to check the Staff Member ID expiration date (the expiration date of the contract is mentioned on the SMs ID) and to request the S/M to provide the departure date from the mission so the security guards can be removed accordingly. The companies are also advised to not continue the services beyond the expiration dates of the S/M ID without any confirmation from the S/M about the extension of the contract.</p> <p>Security Section through Security Investigation Unit verifies all presented documentation regarding Security claims for MORSS reimbursement as follows:</p> <ul style="list-style-type: none"> a) F10. b) Confirmation of service rendered certificates (to ensure photos and signatures are consistent). c) MORSS compliance certificates (to ascertain exact address, and the earliest possible start date of security services at respective residence) d) Current lease contracts (to ensure the accuracy of tenancy).

Management Response

Audit of minimum operating residential security standards entitlements for staff in the United Nations Operation in Côte d'Ivoire

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>e) Security guard service and alarm contracts.</p> <p>f) Claims from various Security Companies with Invoices & Receipts stamped "PAID" (to ensure the exact periods covered).</p> <p>g) Liaising with Security Plans Unit for relevant information regarding staff eligibility.</p> <p>After verification of invoices and supporting documents, the documents are sent back to Finance section for further processing and payment.</p>
5	UNOCI should take action to properly categorize staff residences to ensure security guarding service requirements are correctly determined and assigned.	Important	Yes	Chief Security Advisor	1 October 2015	In the initial security assessment report and later in the MORSS Certificate it is stated the category of residence which is rented by the staff member. There is currently a review ongoing of residence classifications to ensure consistency and appropriateness of classifications, particularly in the sectors.