



INTERNAL AUDIT DIVISION

REPORT 2016/072

Audit of liquidation activities at the International Criminal Tribunal for Rwanda

Overall results relating to the effective management of liquidation activities were initially assessed as partially satisfactory. Implementation of three important recommendations remains in progress.

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

27 June 2016
Assignment No. AA2016/260/01

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AUDIT REPORT

Audit of liquidation activities at the International Criminal Tribunal for Rwanda

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of liquidation activities at the International Criminal Tribunal for Rwanda (ICTR).
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. ICTR was established by Security Council resolution 955 (1994) of 8 November 1994 for the prosecution of persons responsible for: (a) genocide and other serious violations of international humanitarian law committed in the Territory of Rwanda; and (b) Rwandan citizens responsible for genocide and other such violations committed in the Territory of neighbouring states between 1 January and 31 December 1994. In its resolution 1966 (2010), the Security Council requested the Tribunal to take all possible measures to complete its work by 31 December 2014. On 23 December 2015, the General Assembly approved a liquidation budget for the biennium 2016-2017 in the amount of \$2 million to cover the cost of liquidation activities for a period of five months ending 31 May 2016.
4. ICTR completed all trial activities on 14 December 2015. Since 2013, the Tribunal has been disposing of assets that were no longer needed, either by transferring them to the Mechanism for International Criminal Tribunals (MICT) or through sale or donation to local institutions. This continued through the biennium 2014-2015 with the liquidation period starting on 1 January 2016 and ending on 31 May 2016.
5. The ICTR Office of the Liquidation Coordinator is responsible for the overall coordination of liquidation activities and to oversee the work of all the liquidation clusters. As of January 2016, the liquidation team comprised of the Liquidation Coordinator at D-1 level and assisted by 11 Professional and 31 Field and General Service staff. The number of positions was to be reduced to 29 for the month of April 2016 and to 17 for the month of May 2016. In total, 175 work-months were budgeted for completion of the Tribunal's liquidation.
6. Comments provided by ICTR are incorporated in italics.

II. OBJECTIVE AND SCOPE

7. The audit was conducted to assess the adequacy and effectiveness of ICTR governance, risk management and control processes in providing reasonable assurance regarding the **effective management of liquidation activities by ICTR**.
8. The audit was included in the 2016 risk-based internal audit work plan for ICTR in view of the significant risks associated with liquidation activities, including delays and additional costs.

9. The key control tested for the audit was regulatory framework. For the purpose of this audit, OIOS defined regulatory framework as controls that provide reasonable assurance that policies and procedures: (i) exist to guide the liquidation activities; (ii) are implemented effectively; and (iii) ensure reliability and integrity of financial and operational information.

10. The key control was assessed for the control objectives shown in Table 1.

11. OIOS conducted the audit from 11 April to 5 May 2016. The audit covered the period from 1 January to 31 March 2016. The audit reviewed liquidation activities including liquidation planning, separation of staff, and disposal of assets.

12. The audit team 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, review of documentation, 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

13. The ICTR governance, risk management and control processes examined were initially assessed as **partially satisfactory**¹ in providing reasonable assurance regarding the **effective management of liquidation activities by ICTR**. OIOS made five recommendations to address issues identified in the audit.

14. Generally, liquidation activities were implemented in accordance with the ICTR completion strategy and liquidation plan. However, there was need to: (a) develop a time-bound action plan for completion of all outstanding activities by the completion date and prepare a listing of tasks to be handed over to MICT; (b) take necessary measures to ensure that two firearms are properly accounted for; (c) expedite the settlement of outstanding accounts receivable and payable and seek the Controller's approval for write-off of unrecoverable amounts, wherever justified; (d) review and liquidate obligations no longer required and prepare properly documented obligations for handover to MICT; and (e) ensure closure of the remaining two trust fund projects in accordance with their terms of reference.

15. The initial overall rating was based on an assessment of the key control presented in Table 1 below. The final overall rating is **partially satisfactory** as implementation of three 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 control and/or business objectives under review.

Table 1: Assessment of key control

Business objective	Key control	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Effective management of liquidation activities by ICTR	Regulatory framework	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
FINAL OVERALL RATING: PARTIALLY SATISFACTORY					

Regulatory framework

Inadequate planning of liquidation activities

16. In preparing a liquidation plan, the liquidation team was expected to: (a) identify all outstanding or unfinished administrative tasks such as claims cases, board of inquiry cases, property survey actions, financial recordings, vendor payments, personnel actions, outstanding obligations; and (b) quantify those tasks and schedule their completion in order of priority.

17. The ICTR liquidation plan had not been approved by the Registrar. The ICTR liquidation team had identified a number of processes that were not initially anticipated or planned for, including:

- (i) Disposal of assets that were still being used by the liquidation team;
- (ii) Arrangements to produce International Public Sector Accounting Standards (IPSAS)-compliant financial statements for the period up to 31 May 2016;
- (iii) Support arrangements for an on-going audit by the United Nations Board of Auditors;
- (iv) Maintenance of legacy systems supporting financial reporting and payroll for the period up to the liquidation date; and
- (v) Checking out of staff working till the liquidation date and payment of their separation benefits.

18. In addition, OIOS review of the ICTR liquidation plan indicated that it did not include the following activities:

- (i) Closure of local bank accounts, imprest and petty cash accounts;
- (ii) Reconciliation and closure of inter-office transactions;
- (iii) Review and clearance of outstanding obligations;
- (iv) Closure of trust fund accounts; and
- (v) Transfer of assets to other United Nations entities.

19. Further, the ICTR liquidation plan had not been updated to include activities that had since come to light and may not be concluded by the completion date. The liquidation team had started to engage with the MICT Registrar to agree on the arrangements for completion of residual tasks. *ICTR stated that the Under-Secretary-General, Department of Management extended the duration of liquidation to 22 July 2016 on the understanding that the extension has no financial implications on the approved 2016 liquidation budget. Arrangements were underway to transfer key ICTR staff members who have the*

institutional memory on all ICTR administrative operations to be part of the MICT workforce to continue being in charge of ICTR related matters that might arise after closure. However, on 9 June 2016, the Under-Secretary-General for Management revised the end date for ICTR liquidation activities to 30 June 2016 due to insufficient funds for liquidation requirements beyond 30 June 2016. Accordingly, with effect from 1 July 2016, the responsibility of any remaining liquidation activities would pass on to MICT.

20. Inadequate planning for completion of all outstanding tasks by the extended completion date of 30 June 2016, and failure to properly identify the pending tasks to be handed over to MICT could further prolong the liquidation of ICTR, with resultant additional costs.

(1) The ICTR Liquidation Coordinator should develop a time-bound action plan for completion of all outstanding activities by the extended deadline of 30 June 2016 and prepare a listing of pending tasks to be handed over to MICT after that date.

ICTR accepted recommendation 1 and stated that a time-bound action plan for completion of all outstanding activities by 30 June 2016 has been developed. The hand-over plan is being reviewed regularly by both the ICTR and MICT. Based on the action taken and documentation provided by ICTR, recommendation 1 has been closed.

Need to account for two firearms

21. Most of the firearms (Glock 17 pistols) that were held and used by ICTR Security were transferred to United Nations Office at Nairobi and MICT, Arusha. The models no longer in use (Glock 18 model) were marked for disposal by destruction. For sensitive security items such as firearms and ammunition, physical custody was maintained, controlled and regulated by the Security Section including their disposal (final transfer and/or destruction). The destruction process involved dismantling the firearms, cutting up the parts into small pieces and having them incinerated. This procedure required the Property Disposal Unit (PDU) staff, representatives from the local police, and security staff to witness the destruction process. PDU would then prepare a certificate of destruction, which was signed by all those who witnessed the destruction process. The certificate of destruction formed the primary evidence of disposal of firearms and was used to write them off in the asset management system (Galileo).

22. The above processes and controls were complied with for all firearms marked for disposal by destruction except for two pistols handled in December 2015 by the former Assistant Chief of Security Section. This individual gave instructions to initiate write-off of the pistols (serial numbers ESM 802 and ESM 799) in Galileo on 28 December 2015 and the recommended disposal was by destruction. The Security Section initiated the write-off on 30 December 2015. The former Assistant Chief of Security has since indicated that the pistols were destroyed in the presence of an unnamed local police official.

23. No destruction certificate was prepared because there was no evidence that PDU and a representative of the local police witnessed the purported destruction of the firearms, as required. OIOS was not provided with evidence to show that invitations were sent to PDU and the local police to witness the destruction of the two firearms. Management has since explained that it had identified the witnesses who all confirmed that the pistols were destroyed, but no destruction certificate was prepared/signed.

24. In the absence of a valid destruction certificate for the firearms, there was no assurance that they were actually destroyed.

(2) The ICTR Liquidation Coordinator should take necessary measures to ensure that the two firearms are properly accounted for.

ICTR accepted recommendation 2 and stated that destruction of the two firearms took place on 28 December 2015 and the certificate was prepared. However the signing of the destruction certificate by all witnesses took place in May 2016 because two staff members who witnessed the destruction had separated from the ICTR on 31 December 2015 and it took time to contact them. OIOS received a copy of the destruction certificate and noted that it did not indicate the date of destruction/disposal, date of preparation of the certificate, and date on which the various witnesses signed the certificate. Recommendation 2 remains open pending receipt of a valid certificate of destruction indicating all the required information relating to the firearms in question.

Controls over custody and issuance of sold assets were inadequate

25. The ICTR liquidation plan required the provision of security arrangements during the liquidation phase, with particular focus on safeguarding of assets during movement and storage. Security measures should include storing the assets in secure areas with adequate fencing and other protective devices, and ensuring that adequately trained security personnel are available.

26. During the liquidation period, assets sold to third parties and staff members were not fully accounted for at the point of their delivery to the buyers, after sale proceeds had been received by ICTR. OIOS review of 15 gate passes for the period January to April 2016 showed that certain items were missing and were indicated as “not taken” or “not picked” on the gate passes. These items were removed from storage after the sales were concluded but before the buyers could collect them. ICTR was unable to provide the sale value of such assets which went missing after they were sold.

27. Further, OIOS review of gate passes showed that the description and quantities of sold assets had been altered in some cases. Although PDU staff attested the alterations, they were not countersigned by the Head of Asset Management Unit and the Liquidation Coordinator as required.

28. Loss of assets sold to third parties and staff after they had been paid for reflect weaknesses in custody and care which could damage the reputation of ICTR. Since it was not feasible to take corrective action at this stage of the liquidation process, OIOS did not make a recommendation on this issue.

Need to review, reconcile and clear accounts receivable and payable

29. During the liquidation phase, ICTR was required to: (i) clear the balances of both accounts receivable and payable before handing over ICTR accounts to the Controller/MICT; and (ii) finalize all value-added tax (VAT) accounts. ICTR was required to clear outstanding account balances under receivables and payables during the liquidation period prior to its closure by 31 May 2016. Accounts payable and receivable as of 31 December 2015 were \$4.5 million and \$1.9 million, respectively.

30. Substantial efforts had been made to clear accounts payable whose balance as of 15 April 2016 had reduced from \$4.5 million to \$0.27 million. However, accounts receivable had increased from \$1.9 million as of 31 December 2015 to \$2.1 million. OIOS reviewed 25 out of the 258 receivable entries valued at \$1.6 million and noted that 12 related to education grant for the school years 2014-2015 and 2015-2016 for which staff members were required to provide receipts and claims to enable settlement. Supporting documents relating to four out of the 25 sampled receivables valued at \$43,003 could not be traced. The bulk of the receivables related to other United Nations offices/agencies for expenses incurred on their behalf, as shown in Table 2 below:

Table 2: Receivables relating to other United Nations offices/agencies as at 15 April 2016

	Entity	Amount (\$)
1	United Nations Development Programme	143,333
2	International Criminal Tribunal for the former Yugoslavia	301,423
3	United Nations Organization Stabilization Mission in the Democratic Republic of the Congo	8,773
4	United Nations Stabilization Mission in Haiti	4,495
5	MICT	668,016
	TOTAL	1,126,040

31. Similarly, as of 25 April 2016, ICTR had not recovered \$36,871 (Rwandan Francs 674,117) towards VAT claims owed by the Government of Rwanda and \$67,170 (Tanzanian Shillings 146,018,169) from the Government of Tanzania for the period August 2015 to April 2016.

32. There was no evidence that ICTR rigorously reviewed accounts receivable to pursue their recovery or seek approval from the Controller for write-off of unrecoverable amounts.

33. ICTR stated that all efforts were being made to clear the outstanding VAT claims from the Government of Tanzania and would seek the Controller's approval to write-off VAT claims owed by the Government of Rwanda, which had rejected a previous VAT claim for reimbursement. Failure to vigorously follow up and clear the outstanding accounts receivable and payable expeditiously may prolong the liquidation process, entailing additional costs to the Organization.

(3) The ICTR Liquidation Coordinator should expedite the settlement of outstanding accounts receivable and payable and seek the Controller's approval for write-off of unrecoverable amounts, wherever justified.

ICTR accepted recommendation 3 and stated that review has been on-going and is part of hand-over to MICT. Further, ICTR had sought, and obtained, approval from Accounts Division in New York for write-off of unrecoverable amounts for which approval has been granted. Recommendation 3 remains open pending receipt of evidence showing that all outstanding receivables and payables relating to ICTR have been settled.

Need to review and liquidate obligations that are no longer required

34. Financial Rule 105.8 requires that obligations that are no longer valid shall be cancelled from the accounts forthwith and the resulting credit surrendered. Only valid obligations that are supported with appropriate documents must remain in the final accounts with adequate provision to cover pending unprocessed Inter-Office Vouchers.

35. ICTR unliquidated obligations as of 31 December 2015 amounted to \$849,785 and the balance had reduced to \$602,372 as of 31 March 2016. OIOS reviewed 30 out of the 105 unliquidated obligations valued at \$352,319 and noted as follows: (i) \$125,462 related to relocation grants and unaccompanied shipment travel requests; (ii) \$133,401 related to purchase orders pertaining to legal fees; and (iii) \$93,457 was for other purchase orders relating to various expenses such as security and safety equipment, leasing of photocopiers, supply of dry foods, and call charges for 2014 and 2015. As of 22 April 2016, an aging analysis showed that obligations valued at \$327,115 ranging from 126 to 807 days related to purchase orders and shipment travel requests that were raised in 2014 and 2015 but were still not liquidated.

36. ICTR stated that the unliquidated obligations were reviewed on a regular basis and would continue to be reviewed with the aim of clearing them by 22 July 2016 and any remaining unliquidated obligations would be transferred to MICT. ICTR further stated that it was in the process of clearing obligations relating to staff travel and entitlements as soon as the relevant travel claims and shipment invoices were received.

37. There was a risk that cases of outstanding payments may be handed over to MICT without proper supporting documents, which may pose difficulties in settling the outstanding balances owed to staff members and vendors.

(4) The ICTR Liquidation Coordinator should review and liquidate obligations no longer required and prepare properly documented obligations for handover to MICT.

ICTR accepted recommendation 4 and stated that review of obligations is an on-going exercise for handover to MICT and will be completed as per the developed completion action plan. Recommendation 4 remains open pending receipt of evidence showing that all outstanding obligations relating to ICTR have been liquidated.

Need to close all trust fund accounts

38. One of the liquidation tasks is the closure of trust funds in accordance with the procedures in the terms of reference (TORs) by liaising with the donors and implementing agencies or other bodies involved in the management and support of trust fund projects. ICTR was also required to ensure that donor requirements such as submission of financial and progress reports have been complied with, and disposal of assets is in accordance with the terms and conditions indicated in the TORs.

39. ICTR had 18 projects under its General Trust Fund over its lifetime, of which 14 were closed, two were transferred to MICT (project 3453 – ‘Support to Witness’ and project 3472 – ‘UWINKINDI Monitoring project’), and two were pending closure (project 3473 – ‘ICTR Legacy Peace Park Project’ and project 3495 – ‘ICTR/Office of the Prosecutor on Sexual and Gender-based Violence Workshop’).

40. ICTR stated that all financial reports had been prepared in accordance with the signed agreements and approved by the Director of Accounts Division at Headquarters and, where required, the unspent balances had been refunded accordingly. OIOS reviewed the financial statements relating to project 3473 but was not provided with reports and closure documentation relating to project 3495 even though the project was indicated as concluded on 31 December 2015. Further, OIOS was not provided with substantive reports and TORs for the two projects to enable review of their compliance with closure requirements.

41. The ICTR liquidation plan was silent on closure and refund of trust fund accounts. Non-compliance with trust fund closure procedures may result in loss of donor confidence and adversely affect future fundraising efforts of the Organization.

(5) The ICTR Liquidation Coordinator should ensure closure of the remaining two trust fund projects in accordance with their terms of reference.

ICTR accepted recommendation 5 and stated that trust fund 3473 was already disposed of as reported to OIOS. Trust fund 3495 is also closed. Agreements and final donor reports have been provided to OIOS. Based on the action taken and documentation provided by ICTR, recommendation 5 has been closed.

IV. ACKNOWLEDGEMENT

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

(Signed) Eleanor T. Burns
Director, Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of liquidation activities at the International Criminal Tribunal for Rwanda

Recom. no.	Recommendation	Critical ² / Important ³	C/ O ⁴	Actions needed to close recommendation	Implementation date ⁵
1	The ICTR Liquidation Coordinator should develop a time-bound action plan for completion of all outstanding activities by the extended deadline of 30 June 2016 and prepare a listing of pending tasks to be handed over to MICT after that date.	Important	C	Action completed	Implemented
2	The ICTR Liquidation Coordinator should take necessary measures to ensure that the two firearms are properly accounted for.	Important	O	Receipt of a valid copy of the destruction certificate indicating all the required information i.e. the date of destruction/disposal, date of preparation of the certificate, and date on which the various witnesses signed the certificate.	31 May 2016
3	The ICTR Liquidation Coordinator should expedite the settlement of outstanding accounts receivable and payable and seek the Controller's approval for write-off of unrecoverable amounts, wherever justified.	Important	O	Receipt of evidence showing that all outstanding receivables and payables relating to ICTR have been settled.	20 June 2016
4	The ICTR Liquidation Coordinator should review and liquidate obligations no longer required and prepare properly documented obligations for handover to MICT.	Important	O	Receipt of evidence showing that all outstanding obligations relating to ICTR have been liquidated.	30 June 2016
5	The ICTR Liquidation Coordinator should ensure closure of the remaining two trust fund projects in accordance with their terms of reference.	Important	C	Action completed	Implemented

² 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.

³ 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.

⁴ C = closed, O = open

⁵ Date provided by ICTR in response to recommendations.

APPENDIX I

Management Response



UNITED NATIONS
NATIONS UNIES

**International Criminal Tribunal for Rwanda
Tribunal Pénal International pour le Rwanda**

Arusha International Conference Centre
P.O. Box 6016, Arusha, Tanzania

Tel: 255 27 2504207-11/2504367-72 or 1 212 963 2850 — Fax: 255 27 2504000/2504373 or 1 212 963 2848

INTEROFFICE MEMORANDUM — MEMORANDUM INTERIEUR

To: Mr. Gurpur Kumar, Deputy Director Date: 23 June 2016
A: Internal Audit Division OIOS
United Nations, New York Ref: ICTR/ADM/16/06/47

From: Sarah Kilemi, Coordinator
De: ICTR Liquidation Services

Subject: **Detailed results of an audit of liquidation activities at the**
Objet: **International Criminal Tribunal for Rwanda (Assignment No. AA2016/260/01)**

1. Please refer to your memorandum Reference IAD: 16-00281 dated 9 June 2016 on the above-mentioned audit results.
2. We are attaching herewith Appendix 1 containing our comments and clarifications on the recommendations made. Please note that all recommendations have been implemented apart from one which is under implementation.
3. Supporting documents are attached to the forwarding email.
4. Regards.

Cc: Ms. Agness Chilinda, Nairobi Audit Section, Internal Audit Division, OIOS
Ms. Cynthia Avena-Castillo, Professional Practices Section, Internal Audit Division, OIOS
Mr. Jerry Mburi, Legal and Administrative Officer, and Audit Focal Point, ICTR.

Management Response

Audit of liquidation activities at the International Criminal Tribunal for Rwanda

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The ICTR Liquidation Coordinator should develop a time-bound action plan for completion of all outstanding activities by the extended deadline of 22 July 2016 and prepare a listing of pending tasks to be handed over to MICT after that date.	Important	Yes	Liquidation Coordinator	20 June 2016	<u>Implemented</u> Schedule for time-bound action plan for completion of all outstanding activities by 30 June 2016 has been developed. The hand-over plan is being reviewed regularly by both the ICTR and MICT.
2	The ICTR Liquidation Coordinator should take necessary measures to ensure that the two firearms are properly accounted for.	Important	Yes	Head GSS/AMS/PCIU Cluster	31 May 2016	<u>Implemented</u> Destruction of the two firearms took place on 28 December 2015 and the Certificate was prepared. However the signing of the destruction Certificate by all witnessed took place in May 2016 because two staff members who witnessed the destruction had separated from the ICTR on 31 December 2016 and it took time to contact them.
3	The ICTR Liquidation Coordinator should expedite the settlement of outstanding accounts receivable and payable and seek the Controller's approval for write-off of unrecoverable amounts, wherever justified.	Important	Yes	Head, Budget & Finance Cluster	20 June 2016	<u>Implemented</u> Review has been on-going and is part of hand-over to MICT. The ICTR has sought approval from the Accounts Division in New York for write-off of unrecoverable amounts of which approval had been granted.

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.

Management Response

Audit of liquidation activities at the International Criminal Tribunal for Rwanda

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
4	The ICTR Liquidation Coordinator should review and liquidate obligations no longer required and prepare properly documented obligations for handover to MICT.	Important	Yes	Head, Budget & Finance Cluster	30 June 2016	<u>Under implementation</u> Review of obligations is an on-going exercise for hand-over to MICT and will be completed per timetable described in recommendation 1 above.
5	The ICTR Liquidation Coordinator should ensure closure of the remaining two trust fund projects in accordance with their terms of reference.	Important	Yes	Head, Budget & Finance Cluster	30 April 2016	<u>Implemented</u> Trust Fund ref. GNA 3473 was already disposed of as reported to OIOS. Trust Fund ref. GNA 3495 is also closed. Agreements and final donor reports have been provided to OIOS.