INTERNAL AUDIT DIVISION

REPORT 2016/080

Audit of asset management in the United Nations Operation in Côte d'Ivoire

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

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

4 August 2016
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AUDIT REPORT

Audit of asset management in the
United Nations Operation in Côte d'Ivoire

I.   BACKGROUND

1.   The Office of Internal Oversight Services (OIOS) conducted an audit of asset management 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.   UNOCI self-accounting units namely: Communication and Information Technology Section (CITS), Engineering, Medical, Supply and Transport sections are responsible for managing and accounting for all property, plant and equipment (PPE) and inventory entrusted to their care.   The Property Control and Inventory Unit (PCIU) is responsible for physically verifying all non-expendables and expendables with a minimum bin card value of $5,000. The Local Property Survey Board (LPSB) is responsible for advising the UNOCI Chief of Mission Support in respect of loss, damage and other discrepancy regarding United Nations property, and for reviewing property write-off cases submitted by self-accounting units. The Property Disposal Unit, within the General Services Section, is responsible for organizing, planning and disposal of all assets approved for write-off by the Chief of Mission Support based on LPSB recommendations. The Procurement Section is responsible for the commercial disposal of written-off assets.

4.   As at 30 November 2015, the Mission had approximately 19,000 units of non-expendables with a depreciated value of $33 million and 20,000 line items (or 4.1 million units) of expendables valued at $26.7 million. From 1 July 2013 to 30 June 2015, UNOCI wrote off 3,579 non-expendables with a depreciated value of $4.7 million and physically disposed of 3,128 of these items with a depreciated value of $3.9 million through cannibalization, destruction, direct disposal and commercial and residual value sales.

5.   Comments provided by UNOCI are incorporated in italics.

II.   OBJECTIVE AND SCOPE

6.   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 assets in UNOCI.**

7.   The audit was included in the 2015 risk-based work plan of OIOS because of operational and financial risks related to asset management.

8.   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 management of assets; (b) are implemented consistently; and (c) ensure the reliability and integrity of financial and operational information.

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

10.   OIOS conducted this audit from December 2015 to April 2016. The audit covered the period from 1 July 2013 to 30 April 2016 and included: reviews of inventory management reports and data recorded in the Galileo database; verification of 1,625 inventory items out of 25,500 items in various warehouses comprising 402 non-expendables and 1,223 expendables with a combined depreciated value of $3.2 million; review of write-off case files for 335 non-expendables with a depreciated value of $869,000 out of 3,579 written-off assets with depreciated value of $4.7 million and commercial sale disposal records for 330 items out of 1,329 items with a net book value of $2.2 million; and an assessment of the effectiveness of LPSB during the audit period.

11.   OIOS conducted an activity-level risk assessment to identify and assess specific risk exposures, and to confirm the relevance of the selected key control 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

12.   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 assets in UNOCI.** OIOS made six recommendations to address the issues identified.

13.   UNOCI: submitted monthly, quarterly and financial year-end inventory reports to the Department of Field Support (DFS) in a timely manner; had a functional LPSB; and ensured that asset write-off cases were properly categorized and approved. However, UNOCI needed to: (a) improve its stock-counts and promptly update Galileo with the results of these counts; (b) ensure that self-accounting units and staff promptly report loss, damage, shortage and discrepancy in inventory to the Special Investigations Unit (SIU) for investigation; (c) follow up with the Headquarters Property Survey Board (HPSB) to obtain its final decision on cases submitted; (d) coordinate its disposal activities effectively to ensure timely completion of commercial disposal of written-off assets; (e) accurately update Galileo with respect to assets' location, condition and purchase cost; and (f) ensure that tents provided to the armed forces are written off through the LPSB.

14.   The initial overall rating was based on the assessment of key control presented in Table 1. The final overall rating is **partially satisfactory** as implementation of five important recommendations remains in progress.

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[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 assets in UNOCI	Regulatory framework	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
FINAL OVERALL RATING: PARTIALLY SATISFACTORY					

Regulatory framework

UNOCI properly established its Local Property Survey Board

15.   The Departments of Peacekeeping Operations/Field Support (DPKO/DFS) Property Management Manual and United Nations financial rule 105.21 require UNOCI to establish an LPSB comprising finance, legal, property control, administrative, military/police officers (as appropriate) and an ex-officio member to review property write-off cases and ensure that cases involving lost or damaged property are investigated by the SIU and reported to the Chief of Mission Support.

16.   UNOCI had established an LPSB, chaired by the Chief Human Resources Officer and comprised 10 members from the Finance and Budget, Human Resources, Security, Legal and Procurement Sections, and the Claims Unit. A review of UNOCI property write-off process, the terms of reference and minutes of 13 of the 16 meetings of the LPSB held in fiscal years 2013/14 and 2014/15 indicated that UNOCI properly established the LPSB and updated its membership periodically to manage staff changes. OIOS concluded that adequate controls were in place to ensure that the LPSB was functioning effectively.

There was a need for 100 per cent stock-count of inventory

17.   The DPKO/DFS Property Management Manual requires UNOCI to: physically verify all non-expendables at least once per year; and prepare and submit quarterly and annual inventory management reports to DFS. The DPKO/DFS Warehousing Guidelines and DFS Standard Operating Procedures on Monitoring of Key Performance Indicators for Property Management require the UNOCI-self-accounting units to conduct 100 per cent physical verification of expendables and update the results, including the condition of the property in Galileo. The UNOCI standard operating procedures on asset management requires staff conducting the physical checks to sign and date all inventory verification sheets, and their supervisor to countersign them and carry out sample inspections to confirm the validity of the stock take.

18.   A review of UNOCI's inventory management reports and data recorded in Galileo indicated that in 2014/15 the PCIU physically verified about 19,000 non-expendable items with a depreciated value of $32 million and over 3.8 million expendable items with inventory value of $23 million, and updated the records in the Galileo database. Additionally, UNOCI promptly prepared and submitted to DFS all eight quarterly and the two annual property management reports for the period under review. However, self-accounting units performed only 72 per cent of the required 100 per cent physical inspections of its inventory. In Abidjan for 2014/15: (a) CITS conducted 6 of the planned 10 verification exercises; (b) the Engineering Section conducted 8 of the planned 13 verification exercises; and (c) the Transport Section conducted 16 of the planned 66 verification exercises. The review also indicated that asset management

supervisors did not countersign the inventory count sheets or test inventory counts to independently confirm the validity of the stock take results.

19.   UNOCI did not fully implement its cycle count programme due to: high staff turnover arising from the UNOCI downsizing process; the relocation of its logistics base from Koumassi to Anonkoua-Kouté; inadequate supervision; and reliance on the inadequate job-specific training provided to individual contractors hired to provide the required services. As a result, there was an unmitigated risk that the records of assets in Galileo and the key performance indicator on physical count as reported to DFS were inaccurate and/or unreliable.

> **(1) UNOCI should implement an action plan to improve its stock-counts and promptly update Galileo with the results of these counts.**
>
> *UNOCI accepted recommendation 1 and stated that: asset management units in the various self-accounting units had started the process of continuously updating the status of expendable and non-expendable properties in the Galileo database; CITS had commenced 100 per cent stock count from 1 July 2016, which would be completed on 31 August 2016; and PCIU and the Transport Section would complete 100 per cent verification of all inventory items by 30 September 2016 and 31 March 2017 respectively.* Recommendation 1 remains open pending receipt of evidence that self-accounting units have completed 100 per cent inventory counts and updated Galileo records accordingly.

UNOCI needs to take timely action on inventory discrepancies

20.   The DPKO/DFS Property Management Manual requires UNOCI self-accounting units to: (a) promptly initiate write-off action by reporting to SIU loss, damage, shortage or discrepancy of United Nations property within 12 months of identifying a discrepancy; and (b) report cases investigated by SIU to the LPSB. UNOCI staff are responsible for the safekeeping and proper handling/usage of assets and for promptly reporting of their loss to SIU.

21.   A review of physical verification reports, the list of active assets in Galileo, a summary of investigation requests received by SIU as at June 2015 and interviews with SIU staff indicated that from July 2013 to June 2015, PCIU during physical verification was unable to find 54 non-expendables with depreciated value of $51,000. Subsequent to the physical verification and without reporting the missing items, PCIU found 50 of the missing items 23 months later. The remaining four CITS items valued at $2,500 had been pending for over 40 months without the self-accounting units following up with the users and/or reporting to SIU for investigation.

22.   UNOCI had not implemented effective monitoring procedures to ensure that self-accounting units and/or all users account for the items entrusted to them for official use, exposing the Mission to the risk of financial loss.

> **(2) UNOCI should implement effective monitoring procedures to ensure that self-accounting units and staff promptly report loss, damage, shortage and discrepancy in inventory to the Special Investigations Unit for investigation.**
>
> *UNOCI accepted recommendation 2 and stated that: PCIU in coordination with self-accounting units had started monitoring discrepancy reports especially those with items labeled as "not located"; and affected users were contacted to urge them to report any loss or damage to SIU for investigation.* Recommendation 2 remains open pending receipt of evidence that items labeled as "not located" have been promptly reported to SIU.

Need to follow up with Headquarters Property Survey Board on pending property survey cases

23.   The DPKO/DFS Property Management Manual requires UNOCI to categorize property survey cases into three categories: "AW"[2], "A"[3] and "SB"[4] cases. The UNOCI delegation of authority for property management issued to the Chief of Mission Support and DFS guidelines for LPSB cases require: (a) the Chief of Mission Support to act directly and finally on LPSB recommendations related to category "A" cases; (b) LPSB to separate, investigate and establish responsibility for all cases requiring financial assessment against United Nations personnel or possible claims against contractors and troop-/police-contributing countries; and (c) UNOCI to obtain HPSB clearance and approval of the maximum amount to be recovered by UNOCI.

24.   A review of: Galileo records and minutes of 13 of the 16 LPSB meetings; 17 of 44 category "A" property write-off cases related to 30 items of non-expendables with a depreciated value of $44,771; 13 of 23 Category "SB" cases related to 79 non-expendables with a depreciated value of $36,000; and 92 out of 313 category "AW" cases related to 305 items of non-expendables with a depreciated value of $669,000 indicated that the: (a) 17 Category "A" cases were properly classified and the Chief of Mission Support acted directly and finally on LPSB recommendations and wrote off the assets; (b) 13 category "SB" cases were submitted to the HPSB for approval by the Assistant Secretary-General for the Office of Central Support Services before they were written off; and (c) 92 category "AW" cases were properly classified and the Chief of Mission Support wrote them off under his delegation of authority. However, more than one year after 13 staff were found to be grossly negligent in the damage of United Nations vehicles and UNOCI recommended these cases to the HPSB for financial assessment, the Mission had not obtained the final HPSB decision related to 8 of the 13 cases. This resulted as UNOCI had not implemented an effective follow-up mechanism to obtain the final decision of the HPSB. As a result, there was a risk of financial loss.

> **(3) UNOCI should follow up with the Headquarters Property Survey Board to obtain its final decision on the eight cases of damaged vehicles due to the gross negligence of the concerned staff.**
>
> *UNOCI accepted accept recommendation 3 and stated that reminders were sent to the HPSB on a monthly basis.* Recommendation 3 remains open pending receipt of final HPSB decisions on cases submitted by UNOCI.

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[2] Category "AW" cases are administrative write-offs and include property losses or damages with individual depreciated value of less than or equal to $3,000 and not covered under categories "A" and "SB" cases. The Chief of Mission Support is authorized to act directly and finally in category "AW" cases without any review or advice.

[3] Category "A" cases include: loss or damage to United Nations property with an individual depreciated value of more than $3,000 and less than or equal to $25,000 that is caused by contractor personnel; accident leading to total loss of usability; theft and forced abandonment, etc. The Chief of Mission Support is authorized to act directly and finally in category "A" cases on the recommendations of the LPSB.

[4] Category "SB" cases involve: property with an individual depreciated value in excess of $25,000; loss or damage that might result in financial assessment; possible claims against a Member State providing contingent personnel; gift, donation, or sale at a nominal price; and lost or damaged property (with depreciated value in excess of $25,000) by contractor personnel. The LPSB reviews category "SB" cases and forwards its recommendations for HPSB review and recommendations and onward transmission for the approval of the Assistant Secretary-General for the Office of Central Support Services or the Controller.

There was a need to expedite the commercial sale of written-off properties

25.   The DPKO/DFS Property Management Manual requires the Property Disposal Unit to organize, plan and physically dispose of all written-off non-expendables and expendables in coordination with PCIU, concerned self-accounting units, the Procurement Section, the Finance Section and LPSB, under the direction of the Chief of Mission Support. The DFS key performance indicators require UNOCI to complete disposals through commercial sale within an average timeline of 180 to 210 days from the property survey case approval date by the Chief of Mission Support.

26.   A review of 330 (or 25 per cent) items with a depreciated value of $522,000 out of 1,329 items with depreciated value of $2.2 million disposed of through commercial sale in 2013/14 and 2014/15 indicated that UNOCI did not always comply with the key performance indicator of 180-210 days for disposal through commercial sale of the assets. For example, UNOCI took an average of 484 days to dispose of 85 items comprising 65 vehicles/accessories and 20 generators with a depreciated value of $323,000 through commercial sale in March 2014 and average of 481 days to dispose of an additional 105 vehicles with a depreciated value of $317,300 in September 2015.

27.   The above resulted because UNOCI had not implemented an effective coordination mechanism between PCIU, Property Disposal Unit and Procurement and Finance Sections to create the notifications of sale and bills of sale in the Galileo database. As a result, there was an increased risk of financial loss that may result from theft and diminished commercial value of assets.

> **(4) UNOCI should implement an effective coordination mechanism among all concerned sections to complete commercial disposal of written-off assets in a timely manner.**
>
> *UNOCI accepted recommendation 4 and stated that: the liquidation team in the United Nations Global Service Centre (UNGSC) completed the updating of commercial sales records in Galileo in April 2016; and henceforth, UNGSC would update Galileo for any commercial sales on its behalf.* Based on the action taken by UNOCI and OIOS verification of the evidence provided, recommendation 4 has been closed.

Need for complete and accurate records of assets

28.   The DPKO/DFS Property Management Manual requires UNOCI to accurately reflect in Galileo inventory records the quantity, location and condition of United Nations property in order to establish responsibility for the property, verify its location and ensure proper accounting and control. The DPKO/DFS Property Management Manual and the International Public Sector Accounting Standards (IPSAS) on inventories require UNOCI to recognize property acquisition costs based on the purchase order cost.

29.   Physical verification of 1,625 inventory items indicated that: (a) 441 items with depreciated value of $312,000 had not been found or their location revised in Galileo since the relocation of UNOCI logistics base to Anonkoua-Kouté in July 2015; (b) 287 items were at locations other than those shown in the Galileo records; (c) expendable items, including 26 antennae with an estimated value of $25,000 and stored in containers, were not recorded in Galileo; (d) 375 items verified and reconciled with inventory balances in Galileo indicated quantity discrepancies in 97 items with depreciated value of $93,000; and (e) UNOCI recorded the wrong unit costs in Galileo for 39 CITS items out of a sample of 220 items leading to the overstatement of inventory value by $1.65 million.

30.   The above resulted because: (a) UNOCI had not implemented an effective mechanism to ensure Galileo was accurately and promptly updated with respect to the assets' actual physical location,

condition and purchase cost; (b) 126 containers transferred to the new logistics base in Anonkoua-Kouté since July 2015 had not been unloaded and there were no packing lists to identify the items for easy identification and update of inventory records; and (c) Receiving and Inspection officers erroneously recorded gross instead of the discounted unit prices shown in the relevant purchase orders. Consequently, there was an unmitigated risk of incomplete and inaccurate inventory balances in Galileo for management reporting.

> **(5) UNOCI should implement an effective mechanism to accurately update Galileo with respect to the assets' location, condition and purchase cost.**
>
> *UNOCI accepted recommendation 5 and stated that: PCIU extracted inspection sheets from the Business Objects reporting system and proceeded with physical verification, which would be completed by August 2016; remarks such as different location, user or condition were manually noted and updated in Galileo accordingly; and monthly discrepancy reports were sent to all self-accounting units for reconciliation.* Recommendation 5 remains open pending receipt of evidence of reconciliation of Galileo records with the assets' actual location and condition and purchase cost.

Need to properly account for assets issued to the armed forces of Côte d'Ivoire

31.   The DPKO/DFS Property Management Manual requires UNOCI to record assets on loan in Galileo as "on loan", and to dispose of assets through donations to a government or governmental agency after appropriate approvals. The Manual also: requires UNOCI to write off and dispose of property on a continuous basis, and not leave these activities until the Mission liquidation phase; and authorizes UNOCI to place assets proposed for donation under the temporary custody of the relevant government authorities.

32.   A review of 1,625 inventory items indicated that UNOCI issued 905 tents "on loan" at a cost of $3.2 million to a government agency in 2013. In August 2015, UNOCI decided to write off these tents, as they did not have access to physically verify them and had also concluded that it would be uneconomical to recover them. The Mission therefore processed loan return vouchers for the 905 tents and classified them as "pending write-off" in Galileo. At the time of the audit, the tents had not been written off, leading to the overstatement of UNOCI engineering inventory value by an estimated $2.2 million.

> **(6) UNOCI should initiate the write-off process through the property survey board mechanism and ensure approval at the appropriate level of authority.**
>
> *UNOCI accepted recommendation 6 and stated that action would be taken by 31 August 2016 following the receipt of the new delegation of authority.* Recommendation 6 remains open pending receipt of evidence that appropriate write-off procedures have been followed.

IV.   ACKNOWLEDGEMENT

33.   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*) Eleanor T. Burns
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STATUS OF AUDIT RECOMMENDATIONS

Audit of asset management 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 an action plan to improve its stock-counts and promptly update Galileo with the results of these counts.	Important	O	Receipt of evidence that self-accounting units have completed 100 per cent inventory counts and updated Galileo records accordingly.	31 May 2017
2	UNOCI should implement effective monitoring procedures to ensure that self-accounting units and staff promptly report loss, damage, shortage and discrepancy in inventory to the Special Investigations Unit for investigation.	Important	O	Receipt of evidence that items labeled as "not located" have been promptly reported to SIU.	31 August 2016
3	UNOCI should follow up with the Headquarters Property Survey Board to obtain its final decision on the eight cases of damaged vehicles due to the gross negligence of the concerned staff.	Important	O	Receipt of final HPSB decisions on cases submitted by UNOCI.	31 August 2016
4	UNOCI should implement an effective coordination mechanism among all concerned sections to complete commercial disposal of written-off assets in a timely manner.	Important	C	Action taken	Implemented
5	UNOCI should implement an effective mechanism to accurately update Galileo with respect to the assets' location, condition and purchase cost.	Important	O	Receipt of evidence of reconciliation of Galileo records with the assets' actual location and condition and purchase cost	31 August 2016
6	UNOCI should initiate the write-off process through the property survey board mechanism and ensure approval at the appropriate level of authority.	Important	O	Receipt of evidence that appropriate write-off procedures have been followed.	31 August 2016

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[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

Management Response

Audit of asset management 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 an action plan to improve its stock-counts and promptly update Galileo with the results of these counts.	Important	Yes	• Chief Engineer	**Engineering** Action plan is already in place. To be completed by 31 May 2017	**Engineering Section** Asses Management Unit has started the process of continuously updating the stock status of expendable and non-expendable items and assets. AMU will continue in the updating of data's in the Galileo.
				• Chief Information and Technology Officer	**Communication and Information Technology Section (CITS)** August 2016	**Communication and Information Technology Section** The 100% stock count commenced on 01 July 2016 and will be completed on 31 August 2016.
				• Chief Transport Officer,	**Transport Section** 30 September 2016 and 31 March 2017	**Transport Section** Property Control and Inventory Unit initiated inventory by 31 September 2016 and Transport 100% verification by 31 March 2017.
				• Chief Supplier Officer	**Supply Section** 15 July 2016	**Supply Section** Supply has implemented the OIOS recommendation since 15/07/2016. Quarterly verification will be conducted until 30/04/2017.
2	UNOCI should implement effective monitoring	Important	Yes	• Chief General	31 August 2016	Property Control and Inventory Unit

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[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 asset management 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
	procedures to ensure that self-accounting units and staff promptly report loss, damage, shortage and discrepancy in inventory to the Special Investigations Unit for investigation.			Services		was monitoring the discrepancy report especially the items with mention "Not located" In coordination with self-accounting units, we contact individually the users via Emails or Telephone calls to urge them to report any loss or damage to Security Investigation Unit.
3	UNOCI should follow up with the Headquarters Property Survey Board (HPSB) to obtain its final decision on the eight cases of damaged vehicles due to the gross negligence of the concerned staff.	Important	Yes	• Chief General Services	31 August 2016	Reminders are sent to the Headquarters Property Survey Board (HPSB) on a monthly basis.
4	UNOCI should implement an effective coordination mechanism among all concerned sections to complete commercial disposal of written-off assets in a timely manner.	Important	Yes	• Chief General Services	Implemented	The update was done by United Nations Global Service Centre in Brindisi. From now the update of procurement and Finance sections for commercial sales will be done remotely by the Global Service Center. Chief of Mission Support (CMS) fax June 2016
5	UNOCI should implement an effective mechanism to accurately update Galileo with respect to the assets' location, condition and purchase cost.	Important	Yes	• Chief General Services	31 August 2016	Property Control and Inventory Unit extracts inspection sheets from Business Object reporting system and proceeds with physical verification. All remarks (Different Location, user or condition) are manual noted and updated in Galileo accordingly. The Property Control and Inventory Unit sends monthly Discrepancy Report to all self-accounting units for data reconciliation.
6	UNOCI should initiate the write-off process through the property survey board mechanism and ensure approval at the appropriate level of authority.	Important	Yes	• Chief General Services	31 August 2016	Action will be taken following the receipt of the new Delegation of Authority on Jul.25/16.