



INTERNAL AUDIT DIVISION

REPORT 2019/107

Audit of the United Nations Office on Drugs and Crime Regional Office for West and Central Africa

**There is need to strengthen some aspects
of strategic planning and programme
management, as well as controls relating to
procurement, asset management and
security**

**13 November 2019
Assignment No. AE2019/360/02**

Audit of the United Nations Office on Drugs and Crime Regional Office for West and Central Africa

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Office on Drugs and Crime (UNODC) Regional Office for West and Central Africa (ROSEN). The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes in ensuring effective management of ROSEN. The audit covered the period from January 2017 to June 2019 and included a review of risk areas relating to: (a) strategic planning and risk management; (b) programme management; and (c) the regulatory framework.

ROSEN had a well-developed strategic planning document for its mandate in West Africa and there were ongoing efforts to develop a strategy document for Central Africa. However, there is need to strengthen some aspects of strategic planning and programme management, as well as controls relating to procurement, asset management and security.

OIOS made 11 recommendations. To address issues identified in the audit, ROSEN needed to:

- Develop a strategy for engaging with the United Nations Country Teams in order to gain due recognition as an important partner in areas of its mandate;
- Strengthen the risk assessment processes and ensure that project risks are regularly updated;
- Finalize the donor mapping exercise and develop a resource mobilization plan;
- Develop a comprehensive communication strategy to ensure that communication activities are coherent and effectively managed;
- Ensure that the impact of its capacity building activities is consistently and adequately assessed;
- Ensure that formal human rights due diligence assessments are in place when dealing with non-United Nations security forces;
- Ensure that staff complete the required mandatory training and participate in the leadership dialogue;
- Ensure that requests for quotation are open for at least 10 days and justifications for exceptions are documented, and all comparative tables of offers received are signed and dated;
- Ensure that payments to vendors and liquidation of obligations are done in a timely manner;
- Ensure that asset disposals are submitted to the Local Property Survey Board in a timely manner and the results of physical inventory exercises are reconciled to asset records; and
- Establish a mechanism to track the implementation of recommendations made by the Department of Safety and Security and sensitize staff on the need to obtain security clearance before their travel.

UNODC accepted the recommendations and has initiated action to implement them.

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Audit of the United Nations Office on Drugs and Crime Regional Office for West and Central Africa

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Office on Drugs and Crime (UNODC) Regional Office for West and Central Africa based in Senegal (ROSEN).
2. ROSEN was established in 1996 with the mandate to respond to challenges presented by the region and to the call for support from the Economic Community of West African States (ECOWAS). It is mandated to cover the 15 Member States of ECOWAS and Mauritania and 7 of the 11 countries in Central Africa. The remaining four countries in Central Africa are covered by the UNODC regional offices in South Africa and East Africa. ROSEN is located in Dakar and has nine project offices in West Africa (Cabo Verde, Cote d'Ivoire, Ghana, Guinea Bissau, Liberia, Mali, Mauritania, Niger and Sierra Leone) and three in Central Africa (Chad, Central African Republic and Gabon).
3. In 2010, ROSEN developed the first Regional Programme for West Africa under the integrated programming approach for the four-year cycle 2010 to 2014. This Regional Programme was evaluated in 2015. The evaluation concluded that ROSEN's interventions were overall highly relevant in strengthening the capacity of Member States to work towards the implementation of the "ECOWAS Regional Action Plan Against Illicit Drug Trafficking, Related Organized Crime and Drug Abuse in West Africa". The second and current Regional Programme covering the period 2016-2020 was signed jointly with ECOWAS and focuses on five pillars: (i) strengthening the criminal justice system; (ii) preventing and countering transnational organized crime and illicit trafficking; (iii) preventing and countering terrorism; (iv) preventing and countering corruption; and (v) improving drug and HIV prevention, treatment and care.
4. ROSEN's project portfolio included 3 country projects, 7 regional projects and 19 segments of global projects. The total expenditure for the period 2017 to 2018 was \$36.1 million. ROSEN was headed by a Regional Representative at the D-1 level and had a total of 145 staff and personnel including 42 regular staff, 11 national officers, 32 United Nations Volunteers, 40 service contractors, 18 consultants and 1 intern.
5. Comments provided by UNODC are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

6. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes in ensuring effective management of ROSEN.
7. This audit was included in the 2019 risk-based work plan of OIOS due to the risk that potential weaknesses in the management of ROSEN operations could affect the achievement of its objectives.
8. OIOS conducted this audit from June to August 2019. The audit covered the period from January 2017 to June 2019. Based on an activity-level risk assessment, the audit covered risk areas in the management of ROSEN operations relating to: (a) strategic planning and risk management; (b) programme management; and (c) compliance with applicable policies and procedures on procurement, financial management, travel, human resource management, security and asset management.
9. The audit methodology included: (a) interviews with key personnel; (b) review of relevant documentation; (c) analytical review of data; and (d) sample testing.

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

III. AUDIT RESULTS

A. Strategic planning and risk assessment

ROSEN had a well-developed strategic planning document for its mandate in West Africa and there were ongoing efforts to develop a strategy document for Central Africa

11. The 2016-2020 Regional Programme for West Africa (Regional Programme) followed up on initiatives and results achieved with the previous Regional Programme (the 2010-2014 Regional Programme). It included a logical framework with goals and performance measures and integrated the country, regional and global programmes in the West Africa region. The Regional Programme was co-signed by the UNODC Executive Director and the President of ECOWAS who is the main partner for UNODC in the region. This endorsement helped to ensure visibility and political buy-in of ROSEN's programme of work in the region. The 2015 in-depth evaluation of the 2010-2014 Regional Programme as well as OIOS interviews with local stakeholders indicated that UNODC's expertise in technical assistance was recognized and appreciated by stakeholders in the region.

12. ROSEN had no regional programme or formal strategic plan for the Central Africa region but had initiated steps towards developing one in consultation with the UNODC regional offices in South Africa and East Africa and the Economic Community of Central African States. In 2017, ROSEN prepared a concept note for developing the regional programme and developed a project document which covered the same five pillars covered in the Regional Programme for West Africa. The project document is to be used as the basis for raising \$2 million in seed funding. According to the concept note, the regional programme for Central Africa would be finalized one year after receipt of the seed funds. As ROSEN had initiated steps towards developing a regional programme for Central Africa, OIOS did not make a recommendation on this issue.

Need for a strategy for engaging with the United Nations Country Teams

13. In line with the development reform of the United Nations system, United Nations offices are expected to enhance cooperation and joint activities and integrate multi-stakeholder partnerships into the core business model of the United Nations development system. In the spirit of the reform, joint funding exercises are expected to become the norm to help ensure a coordinated and multi-skills approach to support the implementation of Agenda 2030. For UNODC offices to effectively participate in the joint fundraising exercises, they need to actively participate in local United Nations Country Teams (UNCTs) where country strategies and funding issues are discussed. ROSEN had appointed 22 country focal points that directly liaised with UNCTs in Central and West Africa. ROSEN had also established a monitoring tool for following up on relevant issues discussed at the country level. These were good practices that helped in remote management of relations with the country teams.

14. However, discussions with ROSEN senior management and the Resident Coordinator for Senegal indicated that UNODC's expertise and leadership for some Sustainable Development Goals (SDGs) relating to its mandate (such as SDG 16 on Peace, Justice and Strong Institutions) was often not recognized in local UNCTs. This was attributed to a combination of factors, the main one being the fact that ROSEN had limited capacity to participate in UNCTs because it had no presence in several countries under its mandate. Also, interviews with senior managers and some stakeholders indicated that it was challenging

for UNODC's contributions that were transnational in nature and not specific to one country to be recognized within national frameworks such as the United Nations Sustainable Development Framework. As a result, some ROSEN activities were not consistently reflected in local United Nations Sustainable Development Frameworks and other United Nations agencies were securing funds in the areas where UNODC had the most experience.

15. In April 2018, ROSEN attempted to apply for the first joint funding exercise (joint SDG fund call for concept notes) in four countries but was not successful. The Representative at the time suggested that to improve the positioning of UNODC within country teams, UNODC needed to adapt to the changing needs of engaging with UNCTs and the Regional United Nations Sustainable Development Group (UNSDG). OIOS is of the view that to effectively address the issue, ROSEN, with the support of relevant departments at UNODC headquarters, needs to explore options and develop a strategy to strengthen its engagement in the UNCT systems and gain more recognition for its competencies in specific SDGs. This may include seeking opportunities for partnership with United Nations agencies that have a more established presence in the countries ROSEN is mandated to cover and engaging with the local regional commissions and host countries to be recognized as an important partner with specialized knowledge.

(1) The UNODC Regional Office for West and Central Africa, in coordination with relevant departments at UNODC headquarters, should develop a strategy for engaging with the United Nations Country Teams in order to gain due recognition as an important partner in areas of its mandate.

UNODC accepted recommendation 1 and stated that ROSEN has developed tools to further its positioning at national level in various UNCTs including: (i) a detailed matrix to follow up on United Nations Sustainable Development Cooperation Frameworks (UNSDCF) processes, respective joint working groups, Common Country Analyses, UNSDG missions and United Nations Mainstreaming, Acceleration and Policy Support missions; (ii) attribution of ROSEN focal points for respective UNCTs in the region; and (iii) participation in the Regional UNSDG and the Quality Support Assurance and Peer Support Group for West and Central Africa and delivery of internal peer-to-peer training. In addition, field presence in the Central African Republic stimulated interagency cooperation under Goal 16 related targets for coherent responses. At UNODC headquarters, the Office of the Director Division for Operations and the Division for Policy analysis and Public Affairs/Strategic Planning and Interagency Affairs Unit participated in the development of the guidance notes on UNSDCF and Management and Accountability Framework and the companion pieces to these, led by the United Nations Development System transition team in New York. In June 2019 at the field representatives meeting, UNODC confirmed the need for "strategic engagement in the context of conflict and post conflict countries to better serve people on the ground and work closer to communities" within the framework of the new generation's UNCT. Moreover, the rationale for the surge launched in 2018 was to enhance presence and substantive knowledge in selected countries where UNCTs (and government's counterparts) were more receptive of UNODC value acknowledgement. ROSEN will develop a concise strategy document identifying priority countries and modalities for intervention through relevant UNCT and UNSDCF processes. Recommendation 1 remains open pending receipt of the strategy document identifying priority countries and modalities for intervention through relevant UNCT and UNSDCF processes.

Need to strengthen risk assessment processes

16. Effective risk management is essential in ensuring that high risk factors are considered in the planning and management of projects. ROSEN developed three main risk registers. The first was the ROSEN Enterprise Risk Management register (ERM risk register) which was updated in April 2017 and had 9 risks of which 4 were considered high (political instability, safety and security, corruption, and fund

raising). The ERM risk register included risk response plans and details of focal points responsible for managing the risks. Although the ERM risk assessment process was conducted locally, some of the managers were not aware of it. The second risk register was the one incorporated in the Regional Programme which had 11 risks (8 external and 3 internal); and the last one was the risk register embedded in the Annual Programme Progress Report which included only three risks. The three risks registers were not aligned. Project related risks were also included in the log frame of each project document but were not regularly updated. At the time of the audit, out of 12 ongoing projects, 10 had been revised but there was no evidence that the risk assessments were updated during project revisions. Some of the projects (such as ECOWAS project XAWZ28 and Sahel project SAMZ17) had been ongoing for more than 10 years and it was therefore likely that there were significant changes in the risk profiles that needed to be assessed so that appropriate measures to mitigate any new risks could be established. OIOS also noted that ROSEN managers were not consistently invited to participate in the process of updating risk registers of global projects.

(2) The UNODC Regional Office for West and Central Africa, in coordination with relevant departments at UNODC headquarters, should strengthen the risk assessment processes and ensure that project risks are regularly updated.

UNODC accepted recommendation 2 and stated that the ERM policy and methodology is currently being reviewed at United Nations Headquarters. ERM has a broad scope and applies to corporate mandates and goals. The Division for Operations rolled out ERM and field offices developed risk registers and treatment plans which are reviewed on a regular basis and fed into the corporate risk register. The United Nations Department of Management Strategy, Policy and Compliance acknowledged this as a good practice. The Division for Operations, in coordination with the Office of the Executive Director (institutional focal point for ERM) and field offices, will streamline risk assessment and monitoring workstreams with a view to aligning the field office risk registers and the Programme/Project assessment matrix. Recommendation 2 remains open pending receipt of evidence that the risk assessment processes have been aligned and project risks have been updated.

Need to develop a resource mobilization plan

17. UNODC field offices are responsible for establishing a resource mobilization strategy and mobilizing resources with the support and guidance of the Co-Finance and Partnership Section at UNODC headquarters. ROSEN's Regional Programme, the ERM risk register and the 2018 Annual Programme Progress Report identified risks related to fundraising and recommended the adoption of a resource mobilization strategy to intensify outreach activities. The 2015 in-depth evaluation and other project independent evaluations also encouraged ROSEN to sensitize donors to more flexible funding mechanisms and develop a fundraising strategy. ROSEN had successfully increased its funding and implementation capacity in the last few years from \$6 million in 2012 to \$20 million in 2018. ROSEN also included guiding principles on resource mobilization in its Regional Programme. However, ROSEN had not undertaken a donor mapping exercise and had not developed a regional resource mobilization strategy or a fundraising work plan with targets. A donor mapping exercise and resource mobilization strategy should help in ensuring that fundraising opportunities and initiatives are adequately assessed and explored. For instance, joint funding calls are expected to become a main funding stream for field presences and need to be considered in developing the strategy. The resource mobilization strategy would also help in exploring strategies for fundraising for the seed funds and other long-term funding needs for the Central Africa region. ROSEN indicated that following the audit, it had started the donor mapping process.

(3) The UNODC Regional Office for West and Central Africa, in coordination with relevant departments at UNODC headquarters, should finalize the donor mapping exercise and develop a resource mobilization strategy for its operations in West and Central Africa.

UNODC accepted recommendation 3 and stated that the completion of the donor mapping exercise will take on board changes in funding streams related to the United Nations reform process and UNCT involvement. It will also include the identification of donors who have gender equality and women's empowerment as a priority. Recommendation 3 remains open pending receipt of evidence that the donor mapping exercise has been finalized and a resource mobilization strategy has been developed.

Need for a communication and outreach strategy

18. UNODC field representatives are responsible for ensuring effective dissemination of results to enhance visibility of UNODC mandates. The Programme Management and Monitoring Unit of ROSEN was responsible for ROSEN's corporate communication, while individual projects were responsible for disseminating project specific results. The 2015 Evaluation encouraged ROSEN to develop an advocacy campaign as part of a long-term communication strategy to cover and effectively communicate its success and relevance and help attract more favourable funding opportunities.

19. ROSEN had developed several publications with relevant information about its programmes, results and specific themes, including a communication campaign targeted to donors. ROSEN's webpage (a section of the institutional UNODC website) was regularly updated and hosted links of the social media platform in use locally and links to external website of projects that ROSEN was leading or co-leading. However, there was no coordinated strategy or architecture for developing these websites. Tweets and relevant web stories were regularly published in the webpages, but these were not organized by subject or geographical relevance. ROSEN did not also have budget provisions for communication for its regional communication efforts. Most of the project managers interviewed were doing some communication activities but they were not coordinated. ROSEN needs to develop a communication strategy with goals to ensure consistency and continuity of its communication efforts. The deficiencies were attributed to the fact that UNODC had not established procedures to guide field offices in developing coherent and effective communication strategies.

(4) The UNODC Regional Office for West and Central Africa, in coordination with relevant departments at UNODC headquarters, should develop a comprehensive communication strategy to ensure that communication activities are coherent and effectively managed.

UNODC accepted recommendation 4 and stated that in line with ST/SGB/2019/5 (Institutional use of social media), the Division for Operations started to streamline field office social media presence including ROSEN's. ROSEN will ensure that its communication strategy will be gender mainstreamed and will also include specific outreach components for women where relevant. Recommendation 4 remains open pending receipt of evidence that a comprehensive communication strategy has been developed.

B. Programme management

Need to strengthen arrangements for assessing the impact of capacity building events

20. Capacity building is one of the five cross-cutting themes in the five pillars of the Regional Programme and a significant part of ROSEN's project activities. In 2018, ROSEN organized 67 trainings and related events involving more than 1,400 participants. The 2015 evaluation of ROSEN noted that there

was a gap on following-up on training to ensure that beneficiaries effectively assimilate the technical knowledge and skills and encouraged ROSEN to identify solutions for assessing the impact generated beyond the training sessions. All ROSEN managers interviewed assessed changes in training participants' knowledge right after the training events. However, different practices were adopted in assessing the long-term impact of these activities and only few programme managers had developed formal tools to assess impact regularly. Although ROSEN recognized the importance of capacity building events in the implementation of its mandate, there was no training strategy or guidelines to support the planning, design, monitoring and assessment of capacity building related events. Regular assessment of the impact of capacity building activities is necessary in determining the impact made and identifying shortcomings and lessons to be learned to inform future planning. Results of the impact assessments are also appreciated by donors and could be used to promote the office's achievements.

(5) UNODC should establish guidelines to ensure that the impact of capacity building activities is consistently and adequately assessed.

UNODC accepted recommendation 5 and stated that the Division for Operations discussed the main elements of such a tool at its June 2019 field representatives meeting and in coordination with ROSEN and other divisions will help to devise an impact measuring system with a possible pilot in ROSEN. Recommendation 5 remains open pending receipt of evidence that UNODC has established guidelines for assessing the impact of capacity building activities.

ROSEN needs to ensure compliance with the human rights due diligence policy

21. In line with the human rights due diligence policy (HRDDP) on United Nations support to non-United Nations security forces and the UNODC 2011 guidance for Promotion and Protection of Human Rights, UNODC offices dealing with non-United Nations security forces are required to: (a) develop formal human rights assessment (due diligence reports) and share them with the Office of the High Commissioner for Human Rights (OHCHR) to confirm the findings and the perceived level of risks, or check if any due diligence report exists for the countries it operates in and use them; (b) include specific measurable indicators on human rights and gender in planning documents; and (c) train field staff in the mainstreaming of human rights and gender components into country programme activities. ROSEN was working with non-United Nations security forces in most of its activities and both the Regional Programme and other project documents (for instance, the Sahel project, XAMZ17) addressed the importance of complying with HRDDP requirements. However, in most cases ROSEN did not have copies of the due diligence reports for the countries it was operating in and had not developed formal human rights assessments as required by HRDDP (there was only one case where this was done). The local OHCHR representative stated that OHCHR gets involved in due diligence assessments when it was needed and requested by local country teams or United Nations offices. ROSEN had however not established the practice of consulting with OHCHR.

(6) The UNODC Regional Office for West and Central Africa should ensure that formal human rights due diligence assessments are in place when dealing with non-United Nations security forces.

UNODC accepted recommendation 6 and stated that ROSEN will coordinate with the Human Rights Advisory Group on a standard process and on the provision of resources and capacity building required for conducting such assessments in a systematic manner. Recommendation 6 remains open pending receipt of evidence that ROSEN has established an action plan for developing human rights due diligence assessments for countries where it is dealing with non-United Nations security forces.

C. Regulatory framework

Need to ensure completion of mandatory training and leadership dialogue

22. The Institute of Internal Auditors defines the control environment as “the attitude and actions of the board and management regarding the importance of control within the organization”. The control environment provides the discipline and structure for the achievement of the primary objectives of the system of internal control. The control environment includes the following elements: (a) integrity and ethical values; (b) management’s philosophy and operating style; (c) organizational structure; (d) assignment of authority and responsibility; (e) human resources policies and practices; and (f) competence of personnel.

23. OIOS assessed the maturity of ROSEN’s control environment for each component on the basis of a survey, maturity model, and actual observation. Based on the results, OIOS assessed ROSEN’s control environment as generally satisfactory. However, participation in town hall meetings and the leadership dialogue initiated by the Ethics Office were low at 40 and 65 per cent, respectively. Average completion of the 10 mandatory training courses was also low at 44 per cent. This included training on workplace harassment, sexual harassment and abuse of authority in the workplace, ethics and integrity at the United Nations, and performance management for managers and supervisors which are essential in enhancing staff understanding of behavioural standards and ethical issues. There was a need to strengthen monitoring and follow up to ensure that mandatory training is completed by all staff.

(7) The UNODC Regional Office for West and Central Africa should ensure that staff complete the required mandatory training and participate in the leadership dialogue.

UNODC accepted recommendation 7 and stated that ROSEN already monitors participation of staff in the leadership dialogue and mandatory training. ROSEN will ensure that all staff complete mandatory training through regular monitoring. Recommendation 7 remains open pending receipt of evidence of action taken to ensure that staff complete the required mandatory training.

Need to improve compliance with procurement guidelines

24. In 2017 and 2018, ROSEN procured goods and services totaling \$6.28 million through 2,650 purchase orders. Fifty-three of the purchase orders totaling \$903,812 related to purchases processed through the United Nations Development Programme (UNDP) while the rest of the purchases (86 per cent of total purchases) were processed by ROSEN. ROSEN had a procurement team of two fixed-term staff who were supervised by a National Officer. OIOS reviewed a sample of 35 procurement cases processed by ROSEN and noted that ROSEN complied with most of the key requirements of the Procurement Manual: (a) Terms of Reference (TORs) were consistently issued and included the technical specifications that were then used for the evaluation process; (b) specifications included in the TORs were generic as required; (c) criteria used for the evaluation were consistently pre-identified in the TORs and properly used for evaluation of bids; and (d) the recommended number of vendors were consistently invited to submit bids and when this was not feasible justifications were documented.

25. However, in 24 out of the 35 cases reviewed, requests for quotations (RFQs) were issued for less than the 10 days suggested in Annex D-20 of the Procurement Manual (in 7 of the 24 cases the RFQs were issued for three days or less). The decision to use a shorter period affected the competitiveness of the procurement process as evidenced by the fact that only one vendor submitted a bid in 11 of the 24 cases where RFQs were issued for less than 10 days. Explanations for not complying with the 10-day requirement were not documented in the procurement case files. In addition, in 5 out of the 35 cases reviewed, the

comparative table of offers was not signed and dated. Unsigned and undated comparative tables affect the audit trail of the vendor selection process. ROSEN needs to establish review mechanisms to ensure that it complies with the Procurement Manual to optimize competitiveness and value for money of the procurement process.

(8) The UNODC Regional Office for West and Central Africa should ensure that: (a) requests for quotation are open for at least 10 days and justification for not adhering to the 10-day minimum is documented; and (b) all comparative tables of offers received are signed and dated.

UNODC accepted recommendation 8 and stated that ROSEN has included the requirements indicated in points (a) and (b) of the recommendation in its checklists. ROSEN in coordination with the UNOV/UNODC Procurement Unit will monitor and review cases through the checklists. Recommendation 8 remains open pending receipt of evidence that procurement checklists are used to monitor and ensure that RFQs are open for at least 10 days and that comparative tables of offers received are signed and dated.

Need to ensure timely payment of vendors and liquidation of obligations

26. Appropriations are used to book funds for expected expenditures and as required by the United Nations Financial Regulations and Rules need to be closed as soon as the transactions are completed. At the time of the audit, ROSEN had 28 open obligations totaling \$1.3 million that were established in 2017 and 2018. Five of the unliquidated obligations worth \$897,967 were for 2017 and therefore outstanding for almost two years. In January and May 2019, the UNODC Financial Resources Management Service provided ROSEN with guidance on how to monitor and close obligations and ROSEN established a tool to monitor and follow-up the unliquidated obligations. ROSEN explained that it was in the process of reviewing the one major unliquidated obligation worth \$852,048 established in 2017 which related to payment to a United Nations Secretariat entity. The remaining obligations related to purchases of goods and services already received but were either not yet marked as received in Umoja or the obligations had not yet been submitted for payment due to incomplete documentation. Late payments for goods and services received is a bad practice that is unfair to vendors and could affect ROSEN's reputation. ROSEN needs to ensure that reasons for delays in payment are identified and resolved in a timely manner.

(9) The UNODC Regional Office for West and Central Africa should establish mechanisms to ensure that: (a) payments to vendors are processed in a timely manner; and (b) outstanding obligations are reviewed and liquidated without delays.

UNODC accepted recommendation 9 and stated that checklists have been established to ensure that payments are processed in a timely manner and that outstanding obligations are reviewed and liquidated on time. Recommendation 9 remains open pending receipt of evidence of the mechanisms established to monitor and ensure that payments to vendors and liquidation of outstanding obligations are done in a timely manner.

Need to strengthen the management of assets

27. ROSEN completed its last inventory in December 2018. However, its asset records were not up to date. OIOS review showed that 21 assets already sold or transferred to beneficiaries in 2017 and 2018 were still included in the Umoja system due to late submission to the Local Property Survey Board (LPSB) and delays by the LPSB in reviewing and approving the submissions. The delays in submitting the disposal cases to LPSB ranged from 4 months to 2 years. Four units of generators and 1 outboard motor which were transferred to beneficiaries in June 2017 and June 2018 respectively had still not been submitted to LPSB

at the time of the audit. Further, a vehicle purchased in January 2016 for the operation in Mali (with historical value of \$38,000) was not included in the inventory records. This shows that the physical inventory exercise was not properly done since such an error should have been identified and addressed. In addition, two motorcycles purchased in March 2018 for the operations in Niger were included in the ROSEN inventory but were still registered under UNDP. ROSEN explained that the motorcycles were originally registered under UNDP for tax exemption purposes and it was in the process of taking action to change the ownership. ROSEN needs to strengthen the management of its assets to ensure that the records are accurate, and the assets are safeguarded.

(10) The UNODC Regional Office for West and Central Africa should ensure that: (a) asset disposals are submitted to the Local Property Survey Board for review in a timely manner; and (b) the results of physical inventory exercises are reconciled with asset records.

UNODC accepted recommendation 10 and stated that ROSEN will continue to work with LPSB to strengthen its existing procedures and controls over management of assets to ensure that disposals are submitted in a timely manner and the physical inventory exercise is properly done and results reconciled to the asset records. Recommendation 10 remains open pending receipt of evidence that: (a) mechanisms have been established to monitor timeliness in submitting asset disposals to LPSB; and (b) a physical inventory exercise has been performed and results reconciled with asset records.

Need to strengthen controls over security management

28. The United Nations Department of Safety and Security (DSS) visited ROSEN premises in Dakar in December 2016 and communicated the results of its review in an email to ROSEN security focal points. Eight recommendations were made but there was no formal mechanism to track their implementation and ensure that they are addressed in a timely manner. OIOS' review showed that six recommendations had not been implemented. OIOS was informed that after the audit, a formal Physical Security Survey of the premises in Dakar was conducted by DSS on 18 July 2019 and ROSEN was awaiting the report.

29. Further, in February 2018, five ROSEN staff travelled to Burkina Faso without security clearance. The staff members were caught up in terrorist events and called DSS in Dakar asking for support while the local DSS was not aware of their presence. Beyond issuing a reprimand to the staff members for their behaviour, no mitigating measures were established. At the time of the audit, completion of the two mandatory training courses on security was low at 63 per cent and 40 per cent, respectively. The need for staff to complete the mandatory training is addressed in recommendation 7 above. In addition, ROSEN needs to ensure that staff are sensitized to the need to obtain security clearance before they travel.

(11) The UNODC Regional Office for West and Central Africa should: (a) establish a mechanism to track the implementation of recommendations made by the Department of Safety and Security; and (b) sensitize staff on the need to obtain security clearance before their travel.

UNODC accepted recommendation 11 and stated that the Agency Country Security Focal Point (ACSFP) for ROSEN will ensure implementation and track compliance with recommendations from the recent DSS security assessment. A bi-weekly progress report will be submitted to the Field Representative. ACSFP will circulate a message to all ROSEN personnel with a reminder that compliance with security clearance procedures is a mandatory requirement for all official travel. ACSFP will also advise ROSEN personnel to review the security guidelines on official travel found on the UNODC Security Intranet portal. UNODC headquarters in cooperation with ROSEN will explore opportunities on how compliance could be enforced through some travel-related administrative measures. Recommendation 11 remains open pending receipt of evidence of the

mechanism established to follow-up and track compliance with recommendations made by DSS and to enforce compliance with security clearance requirements for travel.

IV. ACKNOWLEDGEMENT

30. OIOS wishes to express its appreciation to the management and staff of UNODC 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 the United Nations Office on Drugs and Crime Regional Office for West and Central Africa

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	The UNODC Regional Office for West and Central Africa, in coordination with relevant departments at UNODC headquarters, should develop a strategy for engaging with the United Nations Country Teams in order to gain due recognition as an important partner in areas of its mandate.	Important	O	Receipt of the strategy document identifying priority countries and modalities for intervention through relevant UNCT and UNSDCF processes.	31 March 2020
2	The UNODC Regional Office for West and Central Africa, in coordination with relevant departments at UNODC headquarters, should strengthen the risk assessment processes and ensure that project risks are regularly updated.	Important	O	Receipt of evidence that the risk assessment processes have been aligned and project risks updated.	30 June 2020
3	The UNODC Regional Office for West and Central Africa, in coordination with relevant departments at UNODC headquarters, should finalize the donor mapping exercise and develop a resource mobilization strategy for its operations in West and Central Africa.	Important	O	Receipt of evidence that the donor mapping exercise has been finalized and a resource mobilization strategy developed.	31 March 2020
4	The UNODC Regional Office for West and Central Africa, in coordination with relevant departments at UNODC headquarters, should develop a comprehensive communication strategy to ensure that communication activities are coherent and effectively managed.	Important	O	Receipt of evidence that a comprehensive communication strategy has been developed.	31 March 2020
5	UNODC should establish guidelines to ensure that the impact of capacity building activities is consistently and adequately assessed.	Important	O	Receipt of evidence that UNODC has established guidelines for assessing the impact of capacity building activities.	30 June 2020

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 UNODC in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the United Nations Office on Drugs and Crime Regional Office for West and Central Africa

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
6	The UNODC Regional Office for West and Central Africa should ensure that formal human rights due diligence assessments are in place when dealing with non-United Nations security forces.	Important	O	Receipt of evidence that ROSEN has established a plan of action for developing formal human rights due diligence assessments for countries where it is dealing with non-United Nations security forces.	30 June 2020
7	The UNODC Regional Office for West and Central Africa should ensure that staff complete the required mandatory training and participate in the leadership dialogue.	Important	O	Receipt of evidence of action taken to ensure that staff complete the required mandatory training.	31 January 2020
8	The UNODC Regional Office for West and Central Africa should ensure that: (a) requests for quotation are open for at least 10 days and justification for not adhering to the 10-day minimum is documented; and (b) all comparative tables of offers received are signed and dated.	Important	O	Receipt of evidence that procurement checklists are used to monitor and ensure that RFQs are open for at least 10 days and that comparative tables of offers received are signed and dated.	31 March 2020
9	The UNODC Regional Office for West and Central Africa should establish mechanisms to ensure that: (a) payments to vendors are processed in a timely manner; and (b) outstanding obligations are reviewed and liquidated without delays.	Important	O	Receipt of evidence of the mechanisms established to monitor and ensure that payments to vendors and liquidation of outstanding obligations are done in a timely manner.	31 March 2020
10	The UNODC Regional Office for West and Central Africa should ensure that: (a) asset disposals are submitted to the Local Property Survey Board for review in a timely manner; and (b) the results of physical inventory exercises are reconciled with asset records.	Important	O	Receipt of evidence that: (a) mechanisms have been established to monitor timeliness in submitting asset disposals to the LPSB; and (b) a physical inventory exercise has been performed and the results reconciled to the asset records.	31 March 2020
11	The UNODC Regional Office for West and Central Africa should: (a) establish a mechanism to track the implementation of recommendations made by the Department of Safety and Security; and (b) sensitize staff on the need to obtain security clearance before their travel.	Important	O	Receipt of evidence of the mechanism established to follow-up and track compliance with recommendations made by DSS and to enforce compliance with security clearance requirements for travel.	31 March 2020

APPENDIX I

Management Response

Management Response

Audit of the United Nations Office on Drugs and Crime Regional Office for West and Central Africa

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The UNODC Regional Office for West and Central Africa, in coordination with relevant departments at UNODC headquarters, should develop a strategy for engaging with the United Nations Country Teams in order to gain due recognition as an important partner in areas of its mandate.	Important	Yes	The Representative, Regional Office for West and Central Africa (ROSEN) in coordination with senior managers at the Division for Operations (DO) and at SPIA	March 2020	<p>ROSEN has developed tools to further its positioning at national level in various UNCTs including: 1) a detailed matrix to follow up on UN Sustainable Development Cooperation Frameworks (UNSDCF) processes, respective joint working groups, Common Country Analyses, UNSDG Regional Director Missions and UN-MAPS missions; 2) attribution of ROSEN focal points for respective UNCTs in the region; 3) participation in the R-UNSDG QSA-PSG for WCA and delivery of internal peer-to-peer training. In addition, field presence in CAR stimulated interagency cooperation under Goal 16 related targets for coherent responses.</p> <p>At UNODC HQs, the Office of the Director/Division for Operations (OD/DO) and the Division for Policy Analysis and Public Affairs/Strategic Planning and Interagency Affairs Unit (DPA/SPIA) participated in the development of the guidance notes on UNSDCF and MAF (Management and Accountability Framework) and the companion pieces to these, led by UNDS Transition team in New York. In June 2019 at the Field</p>

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 the United Nations Office on Drugs and Crime Regional Office for West and Central Africa

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>Representatives Meeting, UNODC confirmed the need for “strategic engagement in the context of conflict and post conflict countries to better serve people on the ground and work closer to communities” within the framework of new generation’s UNCT. Moreover, the rationale for the Surge launched in 2018 was to enhance presence and substantive knowledge in selected countries where UNCTs (and government’s counterparts) were more receptive of UNODC value acknowledgement.</p> <p>ROSEN will develop a concise strategy document identifying priority countries and modalities for intervention through relevant UNCT and UNSDCF processes.</p>
2	The UNODC Regional Office for West and Central Africa, in coordination with relevant departments at UNODC headquarters, should strengthen the risk assessment processes and ensure that project risks are regularly updated.	Important	Yes	The Representative, Regional Office for West and Central Africa (ROSEN) in coordination with senior managers at the Division for Operations (DO) and the Office of the Executive Director (institutional focal point for ERM)	June 2020	The Enterprise Risk Management (ERM) policy and methodology is currently being reviewed at UNNY. ERM has a broad scope and applies to corporate mandates and goals. DO rolled out ERM and field offices developed FO risk registers and treatment plans which are reviewed on a regular basis and fed into the corporate risk register - NY DMSPC acknowledged this as a good practice. DO in coordination with the Office of the Executive Director (institutional focal point for ERM) and field offices will streamline risk assessment and monitoring workstreams with a view to aligning the FO risk register and the Programme/Project assessment matrix.

Management Response

Audit of the United Nations Office on Drugs and Crime Regional Office for West and Central Africa

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
3	The UNODC Regional Office for West and Central Africa, in coordination with relevant departments at UNODC headquarters, should finalize the donor mapping exercise and develop a resource mobilization strategy for its operations in West and Central Africa.	Important	Yes	The Representative, Regional Office for West and Central Africa (ROSEN) in coordination with senior managers at the Division for Operations (DO)	March 2020	Implementation of the recommendation is in progress. The completion of the donor mapping exercise will take on board changes in funding streams related to the UN reform process and UNCT involvement. It will also include the identification of donors who have gender equality and women's empowerment (GEEW) as a priority.
4	The UNODC Regional Office for West and Central Africa, in coordination with relevant departments at UNODC headquarters, should develop a comprehensive communication strategy to ensure that communication activities are coherent and effectively managed.	Important	Yes	The Representative, Regional Office for West and Central Africa (ROSEN) in coordination with senior managers at the Division for Operations (DO)	March 2020	In line with ST/SGB/2019/5 (Institutional use of social media), DO started to streamline field office social media presence including ROSEN's. ROSEN will ensure that its communication strategy will be gender mainstreamed and will also include specific outreach components for women where relevant.
5	UNODC should establish guidelines to ensure that the impact of capacity building activities is consistently and adequately assessed.	Important	Yes	The Director, Division for Operations	June 2020	The Division for Operations discussed the main elements of such a tool at its June 2019 Field Representatives Meeting and in coordination with ROSEN and other divisions will help to devise an impact measuring system with a possible pilot in ROSEN.
6	The UNODC Regional Office for West and Central Africa should ensure that formal human rights due diligence assessments are in place when dealing with non-United Nations security forces.	Important	Yes	The Representative, Regional Office for West and Central Africa (ROSEN)	June 2020	ROSEN will coordinate with the Human Rights Advisory Group on a standard process and on the provision of resources and capacity building required for conducting such assessments in a systematic manner.

Management Response

Audit of the United Nations Office on Drugs and Crime Regional Office for West and Central Africa

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
7	The UNODC Regional Office for West and Central Africa should ensure that staff complete the required mandatory training and participate in the leadership dialogue.	Important	Yes	The Representative, Regional Office for West and Central Africa (ROSEN)	January 2020	ROSEN already monitors participation of staff in the leadership dialogue and mandatory training. ROSEN will ensure that all staff complete mandatory training through regular monitoring.
8	The UNODC Regional Office for West and Central Africa should ensure that: (a) requests for quotation are open for at least 10 days and justification for not adhering to the 10-day minimum is documented; and (b) all comparative tables of offers received are signed and dated.	Important	Yes	The Representative, Regional Office for West and Central Africa (ROSEN)	March 2020	Implementation of the recommendation is in progress. ROSEN has included the requirements indicated in points (a) and (b) of the recommendation in its checklists. ROSEN in coordination with the UNOV/UNODC Procurement Unit will monitor and review cases through the checklists.
9	The UNODC Regional Office for West and Central Africa should establish mechanisms to ensure that: (a) payments to vendors are processed in a timely manner; and (b) outstanding obligations are reviewed and liquidated without delays.	Important	Yes	The Representative, Regional Office for West and Central Africa (ROSEN)	March 2020	Implementation of the recommendation is in progress. Checklists have been established to ensure that payments are processed in a timely manner and that outstanding obligations are reviewed and liquidated on time.
10	The UNODC Regional Office for West and Central Africa should ensure that: (a) asset disposals are submitted to the Local Property Survey Board for review in a timely manner; and (b) the results of physical inventory exercises are reconciled with asset records.	Important	Yes	The Representative, Regional Office for West and Central Africa (ROSEN)	March 2020	ROSEN will continue to work with the Local Property Survey Board (LPSB) to strengthen its existing procedures and controls over management of assets to ensure that disposals are submitted in a timely manner and the physical inventory exercise is properly done and results reconciled to the asset records.

Management Response

Audit of the United Nations Office on Drugs and Crime Regional Office for West and Central Africa

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
11	The UNODC Regional Office for West and Central Africa should: (a) establish a mechanism to track the implementation of recommendations made by the Department of Safety and Security; and (b) sensitize staff on the need to obtain security clearance before their travel.	Important	Yes	The Representative, Regional Office for West and Central Africa (ROSEN)	March 2020	<p>The Agency Country Security Focal Point (ACSFP) for ROSEN will ensure implementation and track compliance with recommendations from the recent UNOSS security assessment. A bi-weekly progress report will be submitted to the Field Representative. The focal point (ACSFP) will circulate a message to all ROSEN personnel with a reminder that compliance with Security Clearance procedures is a mandatory requirement for all official travel. The ACSFP will also advise ROSEN personnel to review the security guidelines on Official Travel found on the UNODC Security Intranet portal using the link https://www.unodc.org/intranet-do-fomss-security/en/official-travel.html</p> <p>UNODC HQs in cooperation with ROSEN will explore opportunities on how compliance could be enforced through some travel-related administrative measures.</p>