



INTERNAL AUDIT DIVISION

REPORT 2021/005

Audit of the United Nations Mission for the Referendum in Western Sahara

**While appreciating that the Mission was
working in a difficult operating environment,
resources management and communication
needed to be strengthened**

26 March 2021

Assignment No. AP2019-628-01

Audit of the United Nations Mission for the Referendum in Western Sahara

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Mission for the Referendum in Western Sahara (MINURSO). The objective of the audit was to assess the effectiveness of programme activities implemented by MINURSO to: deliver its mandate in accordance with Security Council resolutions and manage its operations and resources within applicable United Nations regulations and rules. The audit covered the period from 1 January 2018 to 31 December 2019 and included: (a) implementation of Security Council mandated tasks; (b) governance mechanisms to manage operations and resources; (c) management of staff and other resources; and (d) organizational culture at MINURSO.

Although working in a difficult and changing operational environment, MINURSO took action to revise the vacancy rate in military observers to enhance its ability to effectively monitor the ceasefire agreement. There was, however, an overall need to improve communication and consultation in the management of resources within the Mission.

OIOS made eight recommendations. To address issues identified in the audit, MINURSO needed to:

- Strengthen the effectiveness of the Resource Stewardship Council;
- Ensure all offices prepare annual work plans;
- Track implementation of measures highlighted in security risk assessment survey reports;
- Ensure redeployment of resources between organizational units is based on operational necessity;
- Monitor the exercise of subdelegations of authority for human resources transactions;
- Ensure staff complete mandatory training courses;
- Develop a plan to write off and dispose of vehicles that are not operationally justified; and
- Systematically document issues discussed in staff-management meetings and their implementation.

MINURSO accepted the recommendations.

CONTENTS

I. BACKGROUND	1-2
II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY	2
III. AUDIT RESULTS	2-10
A. Implementation of Security Council mandated tasks	2-4
B. Governance mechanisms to manage operations and resources	4-6
C. Management of staff and other resources	6-9
D. Organizational culture at MINURSO	9-10
IV. ACKNOWLEDGEMENT	10
ANNEX I	Status of audit recommendations
APPENDIX I	Management response

Audit of the United Nations Mission for the Referendum in Western Sahara

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of United Nations Mission for the Referendum in Western Sahara (MINURSO).

2. MINURSO was established by Security Council resolution 690 (1991) based on the settlement plan accepted on 30 August 1988 by Morocco and the Frente Popular para la Liberación de Saguía el-Hamra y de Río de Oro (Frente Polisario). The plan sought to provide for the self-determination of the people of Western Sahara and bring about a just, lasting and mutually acceptable political solution. Thus, MINURSO was mandated to: (i) monitor and ensure compliance with the ceasefire agreement; (ii) facilitate political settlement on the status of Western Sahara; (iii) support confidence-building measures arranged by the Office of the United Nations High Commissioner for Refugees (UNHCR), including engagement of women and youth and encouragement of neighboring states to support these efforts; and (iv) implement mine detection and clearance operations. The MINURSO mandate has been extended successively and was last extended by Security Council resolution 2548 (2020) until 31 October 2021.

3. The Mission area of operations covers 266,000 square kilometers, including areas both east and west of the berm in Western Sahara and Tindouf in Southern Algeria. The ceasefire-monitoring mandate is maintained through ground and aerial patrols by United Nations military observers deployed throughout the Mission area, as well as through the analysis of satellite imagery. In monitoring the ceasefire, MINURSO cooperates with the Government of Morocco on the west of the berm and with Frente Polisario on the east of the berm. MINURSO operates and maintains nine military team sites and utilizes two fixed-wing and three rotary-wing aircraft to monitor the ceasefire in accordance with Military Agreement No.1 and other related agreements.

4. MINURSO is based in Laayoune, Western Sahara. It is headed by a Special Representative of the Secretary-General (SRSG) at the Assistant Secretary-General level. The Mission's uniformed personnel comprise 218 military observers, 27 military medical personnel and 12 United Nations Police. It has an authorized staffing table of 273 civilian posts comprising 82 international staff, 163 national staff, 18 United Nations Volunteers (UNVs) and 10 Government provided personnel. MINURSO's 2018-2019 budget amounted to \$52.9 million comprising: (a) military and police personnel - \$7.5 million; (b) civilian personnel \$19.8 million; and (c) operational costs \$25.1 million. For the same period, the high value operational costs included: (a) air operations - \$11.3 million; (b) facilities and infrastructure - \$4.2 million; and (c) ground transportation - \$1.5 million.

5. MINURSO is organized into: (a) the Office of the SRSG, comprising the Tindouf Liaison Office in Algeria, Political Affairs Section, Security Section and the Conduct and Discipline Unit; (b) Mission Support; (c) United Nations Police (not currently deployed); and (d) the Office of the Force Commander.

Personal Envoy of the Secretary-General

6. MINURSO provides logistical support to the Secretary-General's Personal Envoy for Western Sahara (PESG) during visits to the region, and to the observer delegation of the African Union in Laayoune. The PESG has the mandate to achieve a just, lasting and mutually acceptable political solution that will provide for the self-determination of the people of Western Sahara.

7. Comments provided by MINURSO are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

8. The objective of the audit was to assess the effectiveness of programme activities implemented by MINURSO to deliver its mandate in accordance with Security Council resolutions and manage its operations and resources within applicable United Nations regulations and rules.

9. The audit was included in the 2019 risk-based audit work plan due to the difficult and changing operational environment in which MINURSO performed its activities of preventing conflict and sustaining peace in Western Sahara.

10. The audit was conducted from November 2019 to January 2020 in New York, Laayoune and Tindouf. The audit covered the period from 1 January 2018 to 30 October 2019. Based on an activity-level risk assessment, the audit covered higher and medium risk areas of:

- a. Programming of the Security Council mandated tasks and translating them into 2018 and 2019 work plans for implementation;
- b. Establishment of governance mechanisms to coordinate, prioritize and allocate resources to implement the 2018 and 2019 work plans;
- c. Managing staff and other resources; and
- d. Fostering an adequate organizational culture for implementation of mandated operations and management of appropriated resources.

11. The audit methodology included: (a) review of relevant policies, guidelines, and reports; (b) interviews and discussions with key personnel of MINURSO; (c) analytical reviews and walk-through tests for key processes; and (d) field visit to selected military observer team sites and to the liaison office in Tindouf. A staff survey on MINURSO's organizational culture was also administered covering leadership, human resources management and communication to complement the reviews, interviews and discussions.

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

III. AUDIT RESULTS

A. Implementation of Security Council mandated tasks

Implementation of a 15 per cent vacancy rate in military observers was revised

13. Military Agreement No.1 between MINURSO and each of the two parties: Morocco and Frente Polisario regulates activities in the following zones of Western Sahara: (a) a buffer strip five kilometers in width east and south of the berm; (b) restricted areas, stretching 30 kilometers in width either side of the berm; and (c) the remaining areas of limited restrictions on both sides of the berm. MINURSO's Violations Working Group (VWG) assesses any activities deemed contrary to the Agreement or generally inimical to the spirit of the ceasefire. All confirmed violations that are not resolved after engagement of the responsible parties are formally reported to the parties and the Security Council.

14. MINURSO deployed a third helicopter in January 2019 to extend coverage to areas previously inaccessible due to landmines and freedom-of-movement violations; and increase the quality and

effectiveness of its monitoring and conflict mitigation activities, while reducing reliance on ground patrols. As a result, the Mission increased its air patrol time by 72 per cent from 566.27 hours between 1 January and 30 June 2018 to 976.53 hours between 1 January and 30 June 2019.

15. MINURSO records indicated that VWG investigated 23 potential ceasefire violations in 2018, and 40 in 2019. Thirty-seven of the 63 cases were first detected by ground patrols, while 16 were detected by air patrols (5 in 2018 and 11 in 2019) and 10 by the parties to the conflict. Thus, while the number of violations detected by helicopter increased after the deployment of the third helicopter, ground patrols remained critical in detecting ceasefire violations. In addition, discussions with the Mission indicated that suspected violations detected by air or satellite monitoring often needed to be investigated and discussed with parties to the conflict by ground patrol teams on site, at team sites or at Headquarters, to seek resolution. Hence the additional helicopter only led to a marginal reduction in the distance covered during ground patrols; from 840,858 kilometres in 2018 to 825,519 kilometres in 2019.

16. However, MINURSO adopted a 15 per cent vacancy rate on its strength of 218 military observers to address a recommendation of the 2018 Independent Review, which called for more effective and leaner military monitoring operations, increased use of air patrols and modern technology, and better collation and analysis of data. While the recommendation called for slimming down the staffing of the Team Sites in order to create a standing mobile Quick Response Unit to verify alleged breaches, the Mission could not justify the scale of the vacancy rate implemented or provide evidence that it was determined through a logical and consultative process. Further, the Mission's military component, which is responsible for determining the operational requirements, informed OIOS that despite their disagreement based on the adverse effect of such a high vacancy rate, the Mission still implemented it.

17. Considering that at any point in time 25 per cent of the military observers are away from team sites due to compensatory time off, annual leave, training, illness, temporary redeployments and administrative patrols to Laayoune, the decision to reduce available troop strength resulted in fewer than 10 observers at each of the nine team sites. This was observed when OIOS visited five team sites in Smara, Oum Dreyga, Mijek, Agwanit and Awsard on 10 December 2019. Consequently, the teams could only conduct one or two of the required minimum three daily ground patrols with the necessary back up at team sites to ensure the safety and security of the observers. Each patrol requires four military observers, supported by a manned radio room and camp manager in line with the Mission's military Concept of Operations, MINURSO military standard operating procedures and operational order 1/16.

18. The reduced strength risked weakening the ability of the Mission to implement the ceasefire monitoring and mitigation mandate effectively and safely. OIOS noted that a military capability study team from the Office of Military Affairs in the Department of Peace Operations visited MINURSO at the time of the audit. The team was assessing, among other issues, how the 15 per cent reduction in the strength of military observers impacted the Mission's ability to effectively implement the ceasefire monitoring mandate in order to advise the Mission on the optimum configuration of its military component and to guide future planning. Based on this study's proposal of a 6 per cent vacancy rate and actual experience in 2019/20 which found that the 15 per cent vacancy rate did not allow the Mission to maintain an adequate number of observers at each team site, MINURSO proposed in its 2020/21 budget (A/74/708) to reduce the vacancy rate to 10 per cent. This was approved by General Assembly resolution 74/294. Therefore, OIOS did not make a recommendation on this issue.

Appointment of a new PESG is critical to carry forward the momentum in the political process

19. The PESG is mandated to spearhead political negotiations with parties to the conflict to achieve the overall mandate of a just, lasting and mutually acceptable political solution to provide for the self-determination of the people of Western Sahara. MINURSO supports the work of the PESG by providing

logistical support, transport and security during the PESG's visits to the region. This was in line with its concept of operations, which is predicated on continuance of the negotiations, maintenance of the ceasefire and freedom of movement of United Nations and other authorized personnel.

20. During the audit period from 1 January 2018 to 30 October 2019, the PESG held two roundtable meetings (on 5-6 December 2018 and 21-22 March 2019) with Morocco, Frente Polisario, Algeria and Mauritania. Parties to these meetings had also agreed to attend a third roundtable meeting that the PESG was preparing to schedule in consultation with the participants. The PESG stepped down in May 2019, and the negotiations on the final status of Western Sahara has been stall since then. However, the Secretary-General and Department of Political and Peacebuilding Affairs have been engaged in seeking a suitable individual to assume the role and revive negotiations, which is critical to carry forward the moement in the political process of MINURSO.

B. Governance mechanisms to manage operations and resources

The Mission should strengthen governance mechanisms over the review of allocation of resources

21. MINURSO's Resource Stewardship Council was established to function as a strategic governance mechanism with responsibility for analyzing carry-over expenses, discussing and approving the annual budget, and prioritizing activities when expenditures had to be reduced. It is made up of the Senior Leadership Team comprising the SRSG, Force Commander, Chief of Staff, CMS, Deputy Force Commander, Head of the Tindouf Liaison Office, Chief Security Officer and UNMAS Programme Officer. The Chief Operations and Resource Management, Chief Finance Officer and Budget Officer acts as its secretariat.

22. MINURSO had carried forward costs of about \$1.7 million from 2017, in addition to incurring unbudgeted aviation rental costs (\$500,000 due to a price increase caused by a contract amendment) resulting in a budget deficit of \$2.2 million for the 2019/20 fiscal year. This has led to persistent financial challenges. However, despite the functioning of the Resource Stewardship Council, various components of the Mission expressed concerns that they were not adequately consulted on strategies to address the Mission's financial challenges. The Mission did not maintain the minutes of the Resource Stewardship Council meetings. Subsequent to the audit, it provided OIOS with non-contemporaneous summaries of Council discussions without details of the meeting attendees. Consequently, there was inadequate basis to assess the effectiveness of the Council including the extent of participation in the meetings, decisions taken and implementation of any follow-up actions.

(1) MINURSO should further strengthen the effectiveness of the Resource Stewardship Council as the Mission's governance mechanism to holistically review, prioritize and implement actions for the effective use of its budget.

MINURSO accepted recommendation 1. Recommendation 1 remains open pending receipt of evidence of action taken to strengthen the effectiveness of the Resource Stewardship Council.

All MINURSO organizational units needed to prepare annual work plans

23. In his 2019/20 compact with the Secretary-General, the SRSG committed to ensuring that specified objectives linked to the successful implementation of the Mission's mandate are reflected in the work plans and performance assessments of staff at all levels. This is in line with the Secretary-General's bulletin on planning, programming, budgeting, monitoring and evaluation (ST/SGB/2018/3). OIOS noted that while Mission Support organizational units prepared work plans in line with the compact and the bulletin, the

Office of the SRSG, Office of the Force Commander, Tindouf Liaison Office, and Political Affairs Section had not prepared any. MINURSO explained that the Mission's mandate had remained largely unchanged since its establishment in 1991, and many of the offices were small, comprising two to three staff. Therefore, individual staff members' work plans were considered sufficient. However, such documents relate to individual staff performance and do not serve as a mechanism to guide the operations of organizational units and measure programme performance taking into consideration available resources. Individual staff members' work plans are also personal between staff members and their supervisors and are not part of the knowledge management processes of the Mission.

24. Additionally, the 2018 independent review of MINURSO had made several observations and recommendations that called for operational readjustment to the activities of the Mission's executive direction and management, military, substantive and support functions. This operational readjustment required reprioritization of the Mission's activities and resources through annual section work plans, based on the Mission's concept of operations, which had not been updated since it was first developed at the inception of the Mission in 1991. The work plans should state outputs to be delivered, timing, priority and responsibility for relevant activities, and applicable monitoring mechanisms.

(2) MINURSO should ensure that the Office of the Special Representative of the Secretary-General (including the Political Affairs Section), the Office of the Force Commander and the Tindouf Liaison Office develop annual work plans to outline how they would implement and monitor mandated activities.

MINURSO accepted recommendation 2. Recommendation 2 remains open pending receipt of copies of work plans for the Office of the Special Representative of the Secretary-General (including Political Affairs), the Office of the Force Commander and the Tindouf Liaison Office.

MINURSO needed to improve tracking of safety and security prevention and mitigation measures

25. On 27 March 2019, the SRSG, as Designated Official, approved the report by the Department of Safety and Security on the security risk management process covering the Western Sahara security regions east and west of the berm, as well as Tindouf and Laayoune. The reports proposed 184 measures to improve safety and security, including 46 relating to physical security enhancements such as establishment of safehouses equipped with communication equipment and surveillance systems, fortification of fuel tanks to prevent direct attacks, erection of three-metre high perimeter walls, and installation of lighting around the premises. It also proposed that the Tindouf liaison office should be provided with X-ray machines and walk through metal detectors, together with automation of the gates or instalment of hydraulic anti-ram bollards. The Mission maintained that all relevant measures had been implemented; however, there was no compiled record of the implementation status, although OIOS observed some enhancements during its visits to selected team sites. While the security risk management process does not include a tracking mechanism, compilation of the status of implementation or other actions taken regarding the measures would provide the Mission with up-to-date information on the extent to which security risks had been mitigated, alternative arrangements put in place in light of financial or other constraints, and outstanding issues that needed remediation.

26. In addition, the audit noted during visits to team sites that some fire extinguishers at team sites and helipads had not been serviced according to the annual maintenance schedule. A review of Mission fire safety reports also indicated that 144 of the 571 fire extinguishers had exceeded their annual maintenance dates by longer than two months, which increased the risk of them malfunctioning in a fire emergency. OIOS was subsequently informed that the number of unserviced fire extinguishers had been reduced to 42. The overdue scheduling of maintenance work was attributed to delayed ground convoys to the east of the berm, as fire extinguishers can only be delivered by ground.

27. More effective mechanisms to track implementation of proposed security measures and the expiry of fire extinguishers would further improve MINURSO's mitigation of safety and security risks.

(3) MINURSO should implement mechanisms to track: (a) actions taken to address measures highlighted in security risk assessment survey reports; and (b) serviceability of fire extinguishers, to further improve mitigation of safety and security risks to staff and assets.

MINURSO accepted recommendation 3. Recommendation 3 remains open pending receipt of evidence of mechanisms established to track implementation of proposed security measures and the expiry of fire extinguishers.

C. Management of staff and other resources

MINURSO needed to improve controls over redeployment of human resources between organizational units

28. Under their delegated authority effective 1 January 2019, heads of mission can exercise flexibility subject to United Nations regulations and rules to redeploy posts and non-post resources between organizational units to implement priority mandated tasks. The staffing table for MINURSO indicated that seven posts were loaned between its organizational units during 2018/19.

29. According to the established procedures, loaning of posts should be formalized by completing loan forms that are approved by the loaning section and authorized by the CMS. However, loan forms were not produced for several of the loans during the audit. Forms for five of the loans have since been provided, showing that some were approved up to six months later than the effective dates of the loans, while two are still outstanding.

30. The audit also noted the following actions taken by the Human Resources Section (HRS) in the management of posts, which were not in keeping with the established guidelines for processing human resources transactions:

- a. HRS unilaterally reclassified the Audit Response post in the Office of the CMS as an Administrative Assistant post on 23 July 2018 without following the established procedures or consulting with the CMS. HRS then permanently redeployed a finance staff to the post without obtaining the SRSG's approval for within Mission lateral reassignment in accordance with Head of Mission delegation of authority or going through the recruitment process.
- b. On 22 October 2018, the Chief, Finance and Budget requested HRS not to proceed with making an offer to a candidate who had been identified for the post of Finance and Budget Assistant at the G-5 level due to a lack of required finance background and, on 5 December 2018, requested re-advertisement of the post. However, HRS proceeded to process the case, until the CMS queried the circumvention of the hiring manager.
- c. In September 2018, HRS conducted a recruitment exercise for an Acquisition Management Assistant without a formal request from the relevant hiring manager, supervisor or valid officer in charge, which was contrary to the United Nations recruitment guidelines. The Mission explained that HRS initiated the request in the absence of a hiring manager, but as HRS performs approving functions, this action compromised the segregation of duties between the hiring manager and the approving officer.

31. OIOS was also informed that HRS took the above actions mainly to accommodate HRS staff whose positions had been abolished when their functions transferred to the Regional Support Centre in Entebbe. In this regard, a memorandum was provided to OIOS over a year after the audit fieldwork, indicating that the Chief Human Resources Officer (CHRO) met with the SRSG on 3 May 2018 and agreed in principle to temporarily accommodate five international staff with posts earmarked for abolition on vacant posts identified by HR pending reassessment of Mission needs. However, the memorandum was neither dated nor copied to the CMS.

32. In September 2018, the CMS reminded the CHRO in a memorandum to ensure that loan forms are prepared and duly approved for all loaned posts. Despite demonstrated lack of due care, the authority to approve human resources transactions was subdelegated to the CHRO, which risked undermining the transparency and accountability of post management and the efficiency of Mission operations. This occurred due to inadequate mechanisms to monitor the exercise of the subdelegated authority and ensure that the redeployment of resources is properly justified and necessary.

(4) MINURSO should establish mechanisms to: (a) redeploy posts between the Mission's organizational units based on a documented analysis of operational needs and resource requirements; and (b) authorize such deployments in accordance with applicable financial and staff rules.

MINURSO accepted recommendation 4. Recommendation 4 remains open pending receipt of evidence of the mechanism implemented to ensure transparency and accountability of post management.

(5) MINURSO should monitor the exercise of subdelegations of authority to approve human resources transactions and assess compliance with relevant guidelines when renewing the sub delegations.

MINURSO accepted recommendation 5. Recommendation 5 remains open pending receipt of evidence of mechanisms implemented to monitor the exercise of the delegation of authority granted to CHRO.

MINURSO staff had not completed mandatory training courses

33. The Secretary-General's bulletin (ST/SGB/2018/4) on the United Nations learning programme requires all staff members to complete 10 mandatory training courses regardless of their level, function or duty station. MINURSO had 251 posts encumbered as at 1 January 2019 comprising 77 international staff, 159 national staff and 15 UNVs. Of the encumbered staffing, 165 staff had completed the mandatory training courses, showing a completion rate of 66 per cent.

34. Training courses that had relatively lower compliance rates included HIV/AIDS in the Workplace (76 per cent), Information Sensitivity in Peacekeeping (68 per cent) and United Nations Human Rights Responsibilities (56 per cent). Among the staff who had not completed the mandatory training courses were some members of the Mission's senior leadership.

35. The aim of the mandatory training programme is to build a common foundation of knowledge and promote a shared organizational culture among staff of the Organization. Non-completion of mandatory training courses, especially by MINURSO's senior leadership, undermined the Mission's ability to promote the organization's values and codes of conduct among staff.

(6) MINURSO should implement measures to ensure that all its staff complete the mandatory training courses to promote a shared culture among staff of the Organization.

MINURSO accepted recommendation 6. Recommendation 6 remains open pending receipt of evidence that all staff have completed mandatory training courses as required.

MINURSO needed to improve mechanisms to ensure timely write-off and disposal of vehicles

36. In the 2018/19 fiscal year, MINURSO operated a fleet of 433 ground transport assets, including 250 light passenger vehicles. At its May 2019 meeting, the Vehicle Establishment Committee indicated that the Mission's light passenger vehicles needed to be reduced to 146 vehicles by 30 June 2019, and to 134 vehicles during the 2019/20 fiscal year.

37. While the 2019/20 distribution of vehicles was largely in line with the ratios specified in the SCRM, there may be opportunities to adjust the allocations based on operational requirements. For example, 90 vehicles were allocated to military holdings based on the full strength of 18 to 20 military observers per team site. However, considering that at any point in time there is usually a 25 per cent reduction in military strength due to compensatory time-off, annual leave, training, illness, temporary redeployments and administrative patrols to Laayoune for the observers, the allocation could have been reduced accordingly. Such adjustment was made in the case of the Security Section, where the Mission allocated only two vehicles for nine international civilian staff in the Section, contrary to the SCRM guidelines which allow one vehicle for every three international civilian staff performing security functions. The Mission attributed the decision to reprioritize allocations to the Security Section in view of their relatively low caseload due to low threat levels and the provision of security services by the host Government. MINURSO further explained that the absences of military observers were partly offset by the low serviceability rates of vehicles in the Mission due to harsh desert driving conditions, where in July 2019 for example, less than 65 per cent of team site vehicles were in serviceable condition. In light of MINURSO's explanation, OIOS did not make a recommendation on this issue.

38. Despite the decision to reduce its fleet, the Mission had not developed a strategy to write off and dispose of 116 (250-134) excess and unserviceable light passenger vehicles. This was because the Transport Section did not update relevant records in a timely manner, thereby hindering clearance of the vehicles for write-off and disposal. As a result, the Mission carried a high inventory of light passenger vehicles.

(7) MINURSO should develop a plan to write off and dispose of vehicles that are not operationally justified.

MINURSO accepted recommendation 7. Recommendation 7 remains open pending receipt of evidence that surplus light passenger vehicles have been written off and disposed of in line with the needs assessment.

The Mission could complete infrastructural projects and install equipment delivered to team sites

39. In its 2019/20 programme budget, MINURSO proposed \$4.6 million for facilities and infrastructure representing an increase of \$456,600 or 11 per cent over the appropriation for the 2018/19 period. The increased requirements were attributable primarily to: (a) replacement of six generators that had exceeded their useful economic life; (b) replacement of a water purification plant and a wastewater treatment plant; (c) acquisition of safety and security equipment; and (d) non-recurrent construction projects to improve accommodation facilities at nine military team sites; to create a paved helipad at a remote team site; to install containment basins for fuel leaks and spills; and to install a hybrid solar-diesel power system.

40. The Mission procured materials to implement infrastructural projects at team sites but did not deploy personnel to complete some of the projects. During visits to team sites in Oum Dreyga, Mijek, Agwanit and Awsard on 10 December 2019, OIOS observed that:

- a. While a water pump was installed in Agwanit, a toilet block, a generator and a kitchen drainage system were yet to be installed;
- b. New fuel tanks were procured in January 2019 and had been delivered to the team site in Mijek but were yet to be installed;
- c. At Oum Dreyga team site, a tented shelter that contained the water purification system was in a tattered state due to damage caused by heavy winds and required urgent repair.
- d. At Awsard team site, a security perimeter fence was being installed.

41. This occurred due to non-prioritization of the installation works and redeployment of budgeted funds to other operational costs. The Mission stated that it experienced additional challenges such as complex logistical hurdles and lack of access to qualified labour east of the berm; therefore, OIOS did not make a recommendation on this issue.

D. Organizational culture at MINURSO

MINURSO needed to strengthen communication and governance mechanisms to improve its organizational culture

42. In his reform proposals, the Secretary-General emphasized the importance of establishing sound organizational culture as a pre-requisite for effectively managing operations and resources; and promoting effective communication, transparency and accountability. Organizational culture includes, among other elements: (i) leadership, management philosophy and operating style, and (ii) human resources practices and performance management.

43. There was pervasive uncertainty regarding the political settlement of Western Sahara as per the Security Council mandate 690 (1991) despite the passage of 29 years since the establishment of MINURSO. There had also been no recent formal meetings of the SRSG with Morocco and Frente Polisario despite the Mission's efforts, and the PESG position remained vacant since May 2019. Although MINURSO is a family duty station, the conditions of service are difficult with limited availability of social services such as education and health. Despite MINURSO being a peacekeeping mission, at least 55 per cent of staff had been serving in the Mission for over 10 years.

44. In this audit, OIOS administered a survey to 249 MINURSO staff on 6 December 2019 with the closing date of 13 December 2019, which was extended to 20 December 2019 to include additional responses by staff. A total of 178 staff (68 per cent) responded to the survey. The results showed that about 40 per cent of staff strongly agreed or agreed that: (i) a proper tone at the top is set by management; (ii) ethical conduct by all staff is encouraged by management; (iii) staff at all levels are held accountable for their performance; (iv) they are aware of the requirement to complete United Nations mandatory training; (v) they are aware of the procedure for reporting wrongdoing and misconduct; (vi) they are able to report any wrongdoing without fear of retaliation; and (vii) they are motivated in performing their current job functions.

45. While about a third of the staff agreed or strongly agreed, at least 40 per cent of them disagreed or strongly disagreed with the statements: (i) staff members are valued by management; (ii) open communication is encouraged at all levels by management; (iii) staff concerns are promptly addressed by management; (iv) staff concerns are addressed properly by management; (v) management seeks staff input to better manage resources; and (vi) staff meetings are held regularly by management.

46. An analysis of the 171 staff comments from the survey confirmed that staff were mainly concerned about: (a) poor communication – 41 comments or 24 per cent; (b) non-resolution of staff concerns – 32 comments or 19 per cent; (c) abuse of authority – 28 comments or 16 per cent; (d) lack of leadership – 25 comments or 15 per cent; (e) low morale/motivation – 23 comments or 13 per cent; and (f) lack of transparency – 22 comments or 13 per cent.

47. Although noting an improvement from previous visits, the United Nations Stress Counsellor from New York Headquarters who visited the Mission in December 2019 to assess and advise on staff well-being also observed similar issues of unresolved staff concerns and gaps in communication.

48. The SRSG held six official staff-management meetings during the audit period, three with international staff and three with national staff, as well as eight town hall meetings. However, minutes of those meetings were not maintained and there was no documented action plan to address issues related to staff concerns and facilitate feedback. While the Mission leadership tended to communicate informally, documented communication and meetings serve as an enduring message for staff and facilitate consistent Mission-wide understanding and follow-through. Since culture has a significant impact on the long-term effectiveness of organizations, the identified issues require management action.

(8) MINURSO should develop and implement a comprehensive action plan to systematically document and follow through on issues discussed in staff-management meetings.

MINURSO accepted recommendation 8. Recommendation 8 remains open pending receipt of evidence of documentation of proceedings and follow-through on issues discussed in staff-management meetings.

IV. ACKNOWLEDGEMENT

49. OIOS wishes to express its appreciation to the management and staff of MINURSO 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 Mission for the Referendum in Western Sahara

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	MINURSO should further strengthen the effectiveness of the Resource Stewardship Council as the Mission's governance mechanism to holistically review, prioritize and implement actions for the effective use of its budget.	Important	O	Submission of evidence of action taken to strengthen the effectiveness of the Resource Stewardship Council.	31 March 2021
2	MINURSO should ensure that the Office of the Special Representative of the Secretary-General (including the Political Affairs Section), the Office of the Force Commander and the Tindouf Liaison Office develop annual work plans to outline how mandated activities would be implemented by Mission components and monitored.	Important	O	Submission of copies of work plans for the Office of the Special Representative of the Secretary-General, the Office of the Force Commander, the Political Affairs Section and the Tindouf Liaison Office.	30 June 2021
3	MINURSO should implement mechanisms to track: (a) actions taken to address measures highlighted in security risk assessment survey reports; and (b) serviceability of fire extinguishers, to further improve mitigation of safety and security risks to staff and assets.	Important	O	Submission of evidence of mechanisms established to track implementation of proposed security measures and the expiry of fire extinguishers.	31 March 2021
4	MINURSO should establish mechanisms to: (a) redeploy posts between the Mission's organizational units based on a documented analysis of operational needs and resource requirements; and (b) authorize such deployments in accordance with applicable financial and staff rules.	Important	O	Submission of evidence of the mechanism implemented to ensure transparency and accountability of post management.	30 June 2021
5	MINURSO should monitor the exercise of sub delegations of authority to approve human resources	Important	O	Submission of evidence of mechanisms implemented to monitor the exercise of the delegation of authority granted to CHRO.	31 March 2021

¹ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

² Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

³ Please note the value C denotes closed recommendations, whereas O refers to open recommendations.

⁴ Date provided by MINURSO to implement recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the United Nations Mission for the Referendum in Western Sahara

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
	transactions and assess compliance with relevant guidelines when renewing the sub delegations.				
6	MINURSO should implement measures to ensure that all its staff complete the mandatory training courses to promote a shared culture among staff of the Organization.	Important	O	Submission of evidence that all staff have completed mandatory training courses as required.	30 June 2021
7	MINURSO should develop a plan to write off and dispose of vehicles that are not operationally justified.	Important	O	Submission of evidence that surplus light passenger vehicles have been written off and disposed of.	30 June 2021
8	MINURSO should systematically document issues discussed in staff-management meetings and their implementation.	Important	O	Submission of documentation of proceedings and evidence of follow-through on issues discussed in staff-management meetings.	31 March 2021

APPENDIX I

Management Response

Management Response

Audit of the United Nations Mission for the Referendum in Western Sahara

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	MINURSO should strengthen the effectiveness of the Resource Stewardship Council as the Mission's governance mechanism to holistically review, prioritize and implement actions for the effective use of the budget.	Important	YES	SRSG	31 March 2021	
2	MINURSO should ensure that its Office of the Special Representative of the Secretary-General (including Political Affairs), the Office of the Force Commander and the Tindouf Liaison Office develop annual work plans to outline how they would implement and monitor mandated activities.	Important	YES	Chief of Staff Force Commander Head, Tindouf Liaison Office	30 June 2021	
3	MINURSO should implement mechanisms to track: (a) actions taken to address measures highlighted in security risk assessment survey reports; and (b) serviceability of fire extinguishers, to further improve mitigation of safety and security risks to staff and assets.	Important	YES	Chief Security Officer	31 March 2021	

¹ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

² Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

Management Response

Audit of the United Nations Mission for the Referendum in Western Sahara

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
4	MINURSO should establish mechanisms to: (a) redeploy posts between the Mission's organizational units based on a documented analysis of operational needs and resource requirements; and (b) authorize such deployments in accordance with applicable financial and staff rules.	Important	YES	Chief HR Officer	30 June 2021	
5	MINURSO should monitor the exercise of sub delegations of authority to approve human resources transactions and assess compliance with relevant guidelines when renewing the sub delegations.	Important	YES	Chief Mission Support	Ongoing	
6	MINURSO should implement measures to ensure that all its staff complete the mandatory training courses to promote a shared culture among staff of the Organization.	Important	YES	Chief Mission Support	30 June every year	
7	MINURSO should develop a plan to write off and dispose of vehicles that are due for write-off.	Important	YES	Chief Property Management	30 June 2021	
8	MINURSO should systematically document issues discussed in staff-management meetings and their follow-up.	Important	YES	SRSG	31 March 2021	