



## **INTERNAL AUDIT DIVISION**

### **REPORT 2024/047**

---

#### **Audit of the implementation of the delegation of authority framework in the United Nations Interim Force in Lebanon**

**The implementation of the delegation of authority framework in the Mission was adequate and supported programme delivery**

**09 October 2024**

**Assignment No. AP2024-672-01**

# **Audit of the implementation of the delegation of authority framework in the United Nations Interim Force in Lebanon**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of the implementation of the delegation of authority (DoA) framework in the United Nations Interim Force in Lebanon (UNIFIL). The objective of the audit was to assess how efficiently and effectively UNIFIL implemented the DoA framework and ensured: (i) enhanced transparency and accountability in the exercise of decision-making authorities and (ii) alignment of sub-delegated authorities with the delegates' responsibilities. The audit covered the period from January 2022 to March 2024 and included (a) sub-delegation management; (b) monitoring sub-delegation of authority; and (c) exceptions to administrative instructions in human resources.

The implementation of the DoA framework in UNIFIL was adequate and supported programme delivery. The DoA portal administrator created the sub-delegations, and staff members accepted them in a timely manner through the portal. The delegation instruments stipulated the scope and limit of the authorities delegated and the effective date of delegation. The Mission also adequately segregated duties and mapped the corresponding roles in Umoja.

The Mission regularly monitored its performance against its key performance indicators, documented its analysis and took action to address non-performance. UNIFIL also conducted annual reviews of its implementation of the DoA and followed up on its recommendations.

Furthermore, the Mission was taking action to ensure that staff members completed mandatory training and enhanced its inter-office communications of human resource exceptions to facilitate prompt reporting of the exceptions.

# CONTENTS

I. BACKGROUND	1-2
II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY	2-3
III. AUDIT RESULTS	3-8
A. Sub-delegation management	3-6
B. Monitoring sub-delegation of authority	6-8
C. Exceptions to administrative instructions in human resources	8
IV. ACKNOWLEDGEMENT	9
APPENDIX I Management response	

# **Audit of the implementation of the delegation of authority framework in the United Nations Interim Force in Lebanon**

## **I. BACKGROUND**

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the implementation of the delegation of authority framework in the United Nations Interim Force in Lebanon (UNIFIL).
2. In January 2019, the Secretary-General launched a framework for delegating authority directly to heads of entities in the four functional areas of human resources, budget and finance, procurement, and property management. This framework, based on the Secretary-General's bulletin ST/SGB/2019/2) on the delegation of authority (DoA) in the administration of the Staff Regulations and Rules and the Financial Regulations and Rules, aimed to decentralize decision-making, align authorities with responsibilities, strengthen accountability, and delegate to managers the necessary managerial authority over human, financial, and physical resources to enable effective mandate delivery. Within entities, heads of missions were granted authority to sub-delegate authority along reporting lines and on a functional basis, consistent with the anticipated responsibilities to be performed.
3. Between 2019 and 2023, the Secretary-General issued four delegation instruments authorizing the Head of Mission and Force Commander (HoM/FC) to manage the Mission's human, financial and physical resources. The HoM/FC, during the audit period, sub-delegated 93 authorities under the four functional areas of the DoA, including 50 for budget and finance, 19 for human resources, 22 for procurement, and 2 for property management. The delegation instruments authorized the HoM/FC to sub-delegate these authorities to staff through the DoA online portal managed by the Business Transformation and Accountability Division (BTAD). The DoA portal is a web-based tool embedded in the United Self-Service application of the Secretariat. Umoja and Inspira are essential for implementing the DoA framework. Umoja streamlines decision-making for budget, procurement and property management. It assigns specific authorities delegated to individuals. Inspira facilitates oversight of human resources processes and provides clarity on decision-making authorities concerning personnel matters.
4. All DoA actions, including issuing, accepting, declining, revoking and suspending delegated authorities were done in the DoA portal. Table 1 shows the status of sub-delegations of authority in UNIFIL from January 2022 to March 2024.

Table 1: Status of sub-delegations of authority for the period from January 2022 to March 2024

Functional area	Delegation type	Accepted	Declined	Expired	Revoked	Suspended	Existing
<b>Budget and Finance</b>	Administration of financial rules	1	0	0	0	0	1
	Approving Officer	8	0	0	0	0	8
	Certifying Officer	16	0	0	5	0	11
<b>Human resources</b>	Petty cash/Imprest account	25	1	0	6	0	18
	Human resources	19	0	0	2	0	17
<b>Procurement</b>	Procurement	22	0	0	7	1	14
<b>Property management</b>	Property management	2	0	0	0	0	2
<b>Total</b>		<b>93</b>	<b>1</b>	<b>0</b>	<b>20</b>	<b>1</b>	<b>71</b>

Source: Delegation of authority portal

5. The Department of Management Strategy, Policy and Compliance (DMSPC) through BTAD was responsible for collating relevant performance data to support heads of entities in monitoring and evaluating the exercise of authority. The key performance indicators (KPIs) were published quarterly on a Management Dashboard accessible by UNIFIL. The Department of Operational Support was responsible for advising, guiding, training and supporting UNIFIL in implementing the DoA.

6. The HoM/FC was responsible for overseeing and reporting on the Mission’s implementation of the DoA to DMSPC. The Principal Coordination Officer (PCO) at the D-1 level was responsible for administering the Mission’s DoA portal on behalf of the HoM/FC. The PCO was supported by the DoA portal administrator, who was responsible for updating data within the portal. There was no distinct budget for implementing the DoA framework within UNIFIL, as it was a mission-wide activity.

## II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

7. The objective of the audit was to assess how efficiently and effectively UNIFIL implemented the delegation of authority framework and ensured: (i) enhanced transparency and accountability in the exercise of decision-making authorities and (ii) alignment of sub-delegated authorities with the delegates’ responsibilities.

8. This audit was included in OIOS’ 2024 risk-based work plan due to the financial and operational risks associated with personal responsibility and accountability while discharging the DoA, which may adversely impact the delivery of the UNIFIL mandate.

9. OIOS conducted this audit from April to July 2024, covering the period from January 2022 to March 2024. Based on an activity-level risk assessment, the audit covered higher and medium-risk areas in the implementation of the DoA framework, which included: (a) sub-delegation management; (b) monitoring sub-delegation of authority; and (c) exception to administrative instructions in human resources.

10. The audit methodology included: (a) interviewing Mission personnel from budget and finance, procurement, property management and human resources sections; (b) reviewing relevant documentation including 4 delegation and 15 sub-delegation instruments; (c) analytical review of data extracted from the DoA portal, Umoja and BTAD KPI reports to assess compliance with role mapping, segregation of duties,

and compliance with mandatory training requirements; (d) assessing data management systems, practices and processes related to the DoA portal; and (e) testing delegated authorities of all holders for alignment with their functional roles.

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

### **III. AUDIT RESULTS**

#### **A. Sub-delegation management**

##### Delegation of authority framework supported programme delivery

12. The primary goals of the DoA framework were to bring decision-making closer to the point of delivery, ensure better alignment between programme delivery and managerial accountabilities, and empower managers to optimize resource allocation for effective programme delivery.

13. The HoM/FC retained authority and responsibility for preparing the Mission's annual budget proposals and establishing the Mission's programmatic priorities, while the authority and responsibility for incurring commitments, expending and redeploying funds across expenditure groups was sub-delegated to the Director of Mission Support (DMS). During the audit period, the HoM/FC sub-delegated 93 authorities under the 4 functional areas of the DoA, as detailed in paragraphs 3-4 above, which supported programme delivery.

14. OIOS interviews with eight section chiefs in the Procurement, Property Management, Human Resources and Budget and Finance sections indicated that increased DoAs enabled the timely processing of transactions. For example, in November 2023, DMSPC in collaboration with the Department of Operational Support, increased the procurement authority of the DMS from \$1 million to \$1.5 million, which reduced procurement processing times and facilitated faster decision-making. During the audit period, the HOM/FC also approved 19 human resource exceptions to the administrative instructions, which supported operational demands.

15. OIOS also noted that the Mission's monitoring of the KPI related to the physical verification of its assets facilitated quicker disposal of assets. OIOS review of the property inspection reports for the fiscal year 2022-2023 indicated an average of 98 per cent of assets were verified, and the Mission had shortened the number of days taken to write off assets from 90 days to within a month.

##### The Mission adequately created, issued and accepted the sub-delegation of authority and took action to upload supporting documents into the delegation of authority portal

16. All DoAs are to be created, issued and accepted within the DoA portal. The delegated authority should be clearly stated and accepted by both the delegator and the delegate. The delegation should include a description of the delegated authority and any specific limitations imposed, including restrictions on further sub-delegation and essential segregation of duties.

17. The former HoM/FC, in a memo to the DMS and PCO dated 11 December 2020, instructed that the requests for DoA in UNIFIL be initially endorsed by the DMS and then forwarded to the HoM/FC for approval. The memo also stated that changes in the portal would be facilitated by the PCO following his endorsement. OIOS review of the information put into the DoA portal for the 71 sub-delegations indicated

that the Mission clearly stated the authorities sub-delegated and their limitations and threshold for referencing.

18. Of the 71 sub-delegations of authority created in the portal, OIOS observed that documented approval of the HoM/FC of new requests for sub-delegations and annual bulk renewals of existing sub-delegations were not consistently attached within the portal. The Mission provided records indicating that the annual extension of existing sub-delegations had been advised by email from the Office of the HoM/FC and extended by the portal administrator after that. OIOS confirmed that the HoM/FC received an automated email notification each time a delegation was amended or extended. Although DMSPC guidelines do not specifically require attachment of head of entity approvals within the portal, OIOS notes that attaching the approvals to the portal increases transparency, ensures greater control, and prevents potential issuance of a sub-delegation without explicit approval of the HoM/FC. Effective March 2024, the Mission started to upload supporting documents for sub-delegations endorsed by the HoM/FC into the DoA portal. With the upcoming extension of the sub-delegation of authorities in December 2024, the Mission stated that it would also upload all the related supporting documents into the DoA portal.

The Mission was taking actions to ensure delegation of authority and Umoja learning requirements were completed

*(a) Delegation of authority learning requirements*

19. The Enterprise Resource Planning Solution Division of the Secretariat had published a catalogue detailing mandatory and recommended training courses for various delegated roles. The courses covered the four functional areas of the DoA and were offered through multiple learning systems, including Inspira, The Blue Line, and iLearning. Staff were required to complete the mandatory training before being granted Umoja roles. The Office of the DMS was responsible for following up with staff members to ensure the completion of the mandatory learning requirements.

20. OIOS review of documentation indicated that UNIFIL took actions to ensure staff holding delegations completed the required DoA mandatory courses. For example, UNIFIL's internal review of the Mission Support Division identified non-compliance with certification requirements for 14 staff members in the Procurement Section. The Mission consulted with the Department of Operational Support and agreed on a solution to rectify the issue without affecting the operation of the Mission, including: (a) providing training enrolment funds for 9 of the 14 affected staff; and (b) allowing them to perform their procurement roles for six months with possible extension for another six months depending on progress made. The 9 staff members subsequently completed the required courses.

21. OIOS review of the overall completion rates for DoA mandatory learning requirements for staff holding delegations indicated that most staff completed the courses. UNIFIL stated that it would follow up on one certifying officer and two procurement staff who did not complete the resource management for the certifying officers' course and United Nations Procurement Training campus course, respectively. Table 2 shows the completion of DoA mandatory learning requirements as of 31 March 2024.

Table 2: Analysis of completion of delegation of authority mandatory learning requirements

Course	Target	Objective	Compliance Rate
Resource Management for Certifying Officers	Certifying Officers holding delegation	UNIFIL-mandatory requirement	91%
Chartered Institute of Procurement and Supply Chain (Level-4)	Procurement staff holding delegation	Mandatory requirement	100%
United Nations Procurement Training Campus	Procurement staff	Mandatory requirement	93%
Four Procurement Certification Courses	Certifying Officers & Procurement Staff	UNIFIL-mandatory requirement	92%
Fixed Asset Management for Property Managers	Property managers holding delegation	Mandatory requirement	100%

Source: UNIFIL records and communications

(b) Umoja-role specific mandatory courses

22. The Umoja role guide requires Umoja transaction users to complete role-specific mandatory training courses before requesting and receiving access to Umoja. The Enterprise Role to Course Mapping document provides guidance on training courses required for granting these Umoja roles. OIOS review of completion of the Umoja role-specific mandatory courses for a sample of 10 of the 64 staff members holding delegations indicated that 5 completed and 5 still needed to complete the required mandatory training requirements.

23. UNIFIL stated that the DMS would ensure all required mandatory trainings have been undertaken before requesting a sub-delegation from the HoM/FC. UNIFIL further stated that the Umoja security liaison officer will not grant an Umoja role until confirming that all required mandatory Umoja training courses have been successfully undertaken by the staff member. Based on the assurance provided, OIOS did not make a recommendation.

Delegated authorities were aligned with the responsibilities of staff members

24. Sub-delegations should be made along reporting lines and on a functional, not personal basis, consistent with the anticipated responsibilities.

25. To align delegated authorities with responsibilities, UNIFIL ensured requests for issuance of delegated authority were initiated by supervisors and reviewed by the Office of the DMS. UNIFIL also ensured that functional approvers did the final approvals for assigning roles in Umoja. OIOS review of 15 approved requests for delegations and 71 sub-delegations in the portal against Umoja role mappings indicated that delegated authorities were aligned with the responsibilities of the staff. UNIFIL had adequately assigned authorities along reporting lines, consistent with staff members' responsibilities in the functional areas of budget and finance, human resources, procurement, and property management. The delegation instruments issued by UNIFIL stipulated the scope and limit of the authorities delegated and the effective date of delegation.

26. The timely creation and acceptance of delegations in the DoA portal were essential to ensure accountability in the exercise of DoA. UNIFIL stated that staff members should accept delegated authorities less than a month after the approval by the HoM/FC, which is consistent with verbal guidance from



DMSPC. OIOS review of 16 delegations from January 2022 to March 2024 indicated that staff members accepted the delegations within four days of issuance. OIOS interviews with sub-delegatees in the four functional areas indicated they were aware of the KPIs under their responsibilities, including relevant limitations and restrictions in exercising delegated authority.

#### The Mission segregated duties adequately

27. The DoA process requires due consideration of segregation of duties (SoD) and avoidance of any conflict of interest in the exercise of delegated authority. The Umoja security liaison officers workbook published by the Secretariat lists all Umoja enterprise roles and identifies the ones that cannot be combined. UNIFIL was required to review the list of their Umoja users with a SoD conflict and to take remedial action.

28. UNIFIL had two security liaison officers responsible for reviewing Umoja role mappings to ensure the staff members' roles did not conflict. OIOS review of the Umoja role mappings for all 64 staff members holding delegations at the time of the audit against the Umoja conflicting role list indicated that UNIFIL adequately applied SoD. Further steps taken by UNIFIL to ensure SoD existed included: (a) segregating the Umoja user-access approval process workflows for the four functional areas of the DoA; (b) limiting the roles of the functional approvers to their respective functional areas; and (c) separating the roles of approving officers and certifying officers.

#### The Mission adequately ensured the continuity of delegated authorities using officers-in-charge

29. Entities are encouraged to institute an officer-in-charge (OIC) to ensure continuity of operations. When an OIC is assigned to a function, the authority of the official holding that function shall automatically be delegated on a temporary basis to the OIC.

30. OIOS review of the list of DoAs indicated that the Mission had elected multiple delegates for each functional area, including approving officers, certifying officers and petty cash custodians. The Mission had implemented a system outside the DoA portal where OICs were allocated along functional lines and formally communicated through broadcast messages stating the periods of responsibility, scope and limitations of delegated authorities. For example, OICs for the Chief of Budget and Finance, Procurement, Human Resources, and Property Management were nominated from within their respective sections, while the Chief of Service Delivery, Supply Chain Management, and Operations and Resource Management acted as OIC DMS. Further, the Deputy Head of Mission and Deputy Force Commander acted as OIC HoM/FC in the absence of the HoM/FC to minimize interruptions in exercising the DoA.

## **B. Monitoring sub-delegation of authority**

#### The Mission adequately analyzed and took action to address its performance against the key performance indicators

31. BTAD published regular quarterly reports of UNIFIL's performance against 10 KPIs in the Management Dashboards during the audit period. UNIFIL was not measured against all 16 KPIs because one was not applicable to UNIFIL, one was under review by DMSPC, and four did not have data because there were no transactions. The objective of the KPI reports is to help the HoM/FC and decision-makers to better manage and monitor the exercise of delegated authorities.

32. UNIFIL had given 20 officials access to the Management Dashboards, including the administrators of the DoA portal, Umoja functional approvers, supervisors and certifying officers. The Mission Support Division, in coordination with pillar heads and relevant managers, conducted regular reviews of the BTAD

quarterly performance reports and analyzed the performance of each KPI. The DMS met with each programme manager to discuss and follow up on the KPIs.

33. OIOS review of the KPI reports indicated that UNIFIL underperformed in a few KPIs, such as gender diversity, recruitment process, and advance purchase of official travel tickets, as shown in table 4.

**Table 4: Analysis of key performance indicators monitored by DMSPC-BTAD**

<b>KPIs</b>	<b>Measurement</b>	<b>Target</b>	<b>Average performance<sup>1</sup></b>
Gender diversity	50/50 gender parity at grades P1-P5 and D1	50/50	62/38
Recruitment process	120 days from job opening to selection	100%	77%
Conduct and disciplinary matters	Completion of mandatory training	100%	87%
Exceptions to administrative instructions:	All exceptions reported within four business days of the decision	4 days	4 days
Expenditure against monthly budget	A ratio close to 1 budget consumption against budget allotment	100%	101%
Timely payment to service providers	Compliance with 30 of invoice payment days from date of receipt of invoice	100%	44% <sup>2</sup>
Utilization of formal methods of solicitation	Minimum exceptions to formal methods of solicitation	N/A	24%
Compliance with the 16-day advance purchase rule	Official travel requests completed within 16 days in advance	100%	58%
Prevention of loss of property	100% of property inspected every year.	100%	100%
Write-off and disposal of property	Determination of non-use of property to write-off	90 days	19 days

34. OIOS analysis of transactions from January 2022 to March 2024 indicated that the untimely purchase of official travel tickets was due to medical emergencies, late nomination of travelers, and late deployment notification from the Office of Military Affairs at the United Nations Headquarters for military officers. While OIOS noted that the Mission regularly reminded staff through broadcasts to comply with the advance purchase policy by submitting their travel requests in Umoja 21 days in advance of the commencement of official travel. UNIFIL stated that the underperformance in recruitment time was due to hiring managers' late review and recording of assessment results in Inspira. The Mission provided one-on-one coaching sessions for hiring managers and their delegates to guide them on adhering to the set recruitment timelines.

35. UNIFIL could not achieve 50/50 gender diversity at P2 to P5 and D1 levels due to the Mission's low staff turnover. For example, an OIOS review of data from the Mission's e-Recruit database and staff appointment data from Umoja indicated that there were only two appointments from July 2022 to March 2024, which influenced the parity.

<sup>1</sup> The average performance was calculated based on nine quarterly periods from the first quarter of 2022 to the first quarter of 2024.

<sup>2</sup> DMSPC agreed with UNIFIL to report the results of this KPI. However, UNIFIL will not be evaluated on this measure because the system captures the invoice date instead of the stamp date of receipt in the UNIFIL Finance and Budget Management Section.

36. In addition to the quarterly BTAD monitoring, the Mission also conducted annual reviews in 2021, 2022 and 2023 of DoA implementations, focusing on aligning Umoja roles and validating training requirements. The reviews were submitted to the HoM/FC. The review team developed action plans, including the following DoA-related recommendations, which the Mission subsequently actioned: (a) close monitoring of certification requirements of procurement staff; (b) having a second person perform sub-delegation for Finance and Budget rather than the DMS alone; and (c) outline mandatory training requirements for each type of DoA separate from Umoja role derivations and issuing them formally to all UNIFIL staff.

37. OIOS concluded that the Mission adequately analyzed, developed action plans, and took action to address non-performance related to the 10 KPIs.

### C. Exceptions to administrative instructions in human resources

The Mission was taking action improve the timely reporting of human resources exceptions

38. The HoM/FC has the authority to grant human resource exceptions to the Staff Regulations and Rules and administrative instructions. The Human Resources Management Section (HRMS) was to document all such exceptions and the reasons for approval and report them to BTAD through the exception log in iNeed within four business days from the decision date. This requirement is to mitigate a risk that exceptions could be made without timely corrective actions.

39. OIOS review of data from iNeed and the Management Dashboard indicated that UNIFIL reported 19 exceptions from January 2022 to March 2024, as shown in table 3.

Table 3: UNIFIL reported human resource exceptions from January 2022 to March 2024

<b>Staff Regulation and Rule category</b>	<b>Number of exceptions</b>
Annual and special leave	3
Appointment and promotion	1
Duties, obligations and privileges	2
Salaries and related allowances	4
Travel and relocation expense	9
<b>Total</b>	<b>19</b>

*Source: UNIFIL exception log in iNeed*

40. Further analysis of the 19 exceptions noted that 7 were related to decisions to ensure continuity of operations during the COVID-19 pandemic. All 7 exceptions were reported within four business days. Of the remaining 12 exceptions, 9 (or 75 per cent) were reported within four business days and 3 (or 25 per cent) were reported 7, 8 and 48 days late.

41. UNIFIL stated that the delays in recording the three cases were due to challenges in internal communication and obtaining the HoM/FC’s endorsement of the exceptions. UNIFIL stated that a direct link between the Chief Human Resources Officer and the HoM/FC Chief of Special Staff had been created and authorized for communication purposes. This would ensure fast-tracking and the required actions related to reporting HR exceptions. Based on the implementation of the inter-office communication, OIOS did not make a recommendation.

#### **IV. ACKNOWLEDGEMENT**

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

Internal Audit Division  
Office of Internal Oversight Services

# **APPENDIX I**

## **Management Response**



26 September 2024

To: Mr. Byung Kun-Min, Director  
Internal Audit Division, OIOS

From: Lt. Gen. Aroldo Lazaro Sanchez  
Head of Mission and Force Commander, UNIFIL

A handwritten signature in blue ink, consisting of a stylized, abstract shape that appears to be the initials of the sender, Lt. Gen. Aroldo Lazaro Sanchez.

Subject: **Draft report on an audit of the implementation of the delegation of authority framework in the United Nations Interim Force in Lebanon (Assignment No. AP2024-672-01)**

I refer to your memorandum on the above subject, reference No. OIOS-2024-01625 dated 03 September 2024. Please kindly note, UNIFIL acknowledges the contents of the report and has no further comments to provide.

Best regards.

Cc: Ms. Melva Crouch, DMS, UNIFIL  
Mr. Effendi Syukur, UNIFIL  
Mr. Kemal Karaseki, IAD, OIOS  
Mr. Hoa Thanh Quach, IAD, OIOS  
Ms. Xin Zhou, PPS, IAD, OIOS