INTERNAL AUDIT DIVISION

REPORT 2024/050

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

Some aspects of planning and performance reporting, property management, travel and information technology need to be strengthened

21 October 2024
Assignment No. AE2023-360-03

Audit of the United Nations Office on Drugs and Crime
Regional Office for Eastern 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 Eastern Africa (ROEA). The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes in ensuring effective management of UNODC operations in the Eastern Africa region. The audit covered the period from January 2022 to December 2023 and included a review of risk areas relating to: (a) strategic planning; (b) programme management; and (c) regulatory framework.

The audit showed that some aspects of planning and performance reporting, property management, travel and information technology need to be strengthened.

OIOS made nine recommendations. To address the issues identified in the audit, ROEA needed to:

- Assess regional data gaps and develop action plans for addressing them; and identify country focal points for the annual survey on Crime Trends and Operations of Criminal Justice;
- Strengthen training, guidance and oversight on the use of the Integrated Planning, Management and Reporting tool;
- Strengthen mechanisms and tools for overseeing invoice payments to ensure that recurring bottlenecks are identified and addressed, and invoices are paid in a timely manner;
- Establish timelines for finalizing the reconciliation of the results of the physical verification with Umoja records; and ensure that handover notes for items transferred to beneficiaries are uploaded in Umoja;
- Strengthen procedures and review mechanisms for processing travel to ensure that: (a) justification for late submission of travel requests is documented in Umoja as required; (b) attendance records for external meeting participants are properly maintained; and (c) overpaid advances are recovered or written off in a timely manner; and
- Ensure that it engages with the Information Technology Service at headquarters before starting any new initiatives relating to information and communications technology.

UNODC needed to:

- Develop guidance and instructions on the use, approval and operationalization of Regional Frameworks;
- Establish standard data collection tools on capacity building activities based on existing good practices adopted by some projects at ROEA; and
- Establish clear requirements for dual reporting lines for centralized administrative functions in field offices.

UNODC accepted the recommendations and has initiated action to implement them. Actions required to close the recommendations are indicated in Annex I.

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Audit of the United Nations Office on Drugs and Crime
Regional Office for Eastern 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 Eastern Africa (ROEA).

2.   ROEA was established in 1988 and mandated to cover 13 countries: Burundi, Comoros, Djibouti, Eritrea, Ethiopia, Kenya, Madagascar, Mauritius, Rwanda, Seychelles, Somalia, Tanzania and Uganda.

3.   The overall objective of the UNODC Regional Programme for Eastern Africa for the period 2016-2023 was to support the efforts of Member States in the region to respond to evolving human security threats. The Regional Programme comprised of five sub-programmes: (i) Countering Transnational Organized Crime and Trafficking; (ii) Countering Corruption; (iii) Terrorism Prevention; (iv) Crime Prevention and Criminal Justice; and (v) Prevention of Drug Use, Treatment of Drug use Disorders, and HIV/AIDS Prevention and Care.

4.   During the years 2022-2023, ROEA implemented 10 regional and country projects and 6 global programmes. The total expenditure was $56 million of which $34 million (61 per cent) related to global projects and $22 million (39 per cent) related to regional and country projects as shown in Table 1 below.

Table 1: ROEA budget and expenditure (amounts in '000 dollars)

	Global projects		Regional/country projects		Total	
Year	Budget	Expenditure	Budget	Expenditure	Budget	Expenditure
2022	15,498	19,024	12,088	11,516	27,586	30,540
2023	16,855	15,173	22,313	10,738	39,168	25,911
Total	32,353	34,197	34,401	22,254	66,754	56,451

5.   ROEA was headed by a Regional Representative at P-5 level. In November 2023, the post was reclassified to D-1 with new terms of reference. At the time of the audit, recruitment for the D-1 post was ongoing. As of December 2023, ROEA had a workforce of 133 personnel comprising of 30 professional staff, 31 general service staff, 20 national officers, 18 consultants and individual contractors, 17 United Nations Volunteers, 12 interns and 5 service contractors. As of May 2024, there were 22 on-going recruitments including 2 professional, 8 national officer, and 12 general service posts.

6.   ROEA used corporate platforms including Umoja, Inspira, and Office 365 as its information management systems for administrative and programmatic areas. In addition, ROEA used the Sustainable Development Goals (SDG) database maintained by the UNODC Research and Analysis Branch. Some programmes within ROEA (such as the Global Maritime Crime Programme) had also developed systems and spreadsheets to store information on technical cooperation activities for performance reporting and monitoring purposes.

7.   Comments provided by UNODC are incorporated in italics.

II.   AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

8.   The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes in ensuring effective management of UNODC operations in the Eastern Africa region.

9.   This audit was included in the 2024 risk-based work plan of OIOS due to the risk that potential weaknesses in the management of ROEA operations could affect the implementation of UNODC's mandate in the region.

10.   OIOS conducted this audit from March to July 2024. The audit covered the period from January 2022 to December 2023. Based on an activity-level risk assessment, the audit covered risk areas relating to: (a) strategic planning; (b) programme management; and (c) regulatory framework.

11.   The audit methodology included: (a) interviews with key personnel; (b) review of relevant documentation; (c) assessment of systems, practices and processes for data management; (d) analytical review of data; and (e) sample testing.

12.   Analytical review of data included review of data from Umoja as well as the Business Transformation and Accountability Division's (BTAD) dashboards to assess: (a) the timelines and achievement of key performance indicator (KPI) targets relating to procurement, travel and payments; (b) recurring low value procurement; (c) project status and performance; and (d) capacity building activities including number of participants and disaggregated information by programme, gender and topic of training.

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

III.   AUDIT RESULTS

A.   Strategic planning

Need to strengthen guidance on strategic planning

14.   The 2016-2023 Regional Programme for Eastern Africa was developed in close consultation with the countries in the region and aligned to the UNODC strategic framework. The Regional Programme initially covered the period 2016-2021 and was first extended to 2022 and then to 2023 in line with established procedures. At the time of the audit, ROEA had prepared a draft Regional Framework covering the period 2024-2030 which had been discussed by the UNODC Programme Review Committee in May 2024 and was expected to be approved in the next UNODC Executive Committee meeting later in 2024.

15.   The draft Regional Framework is a strategy document designed to provide a framework for development of regional and country programmes and projects. It outlined five key focus areas each of which had specific objectives, besides six change enablers. However, the Framework did not address key accountability mechanisms such as arrangements for governance, reporting and evaluation of results.

16.   This was because the option for UNODC regional offices to use Regional Frameworks in lieu of Regional Programmes as their main strategic/programmatic document was relatively new and had not been formalized. While there was a management instruction for the development, approval and use of Regional Programmes, there was no such guidance for Regional Frameworks. This issue was also raised by the

Programme Review Committee who commended the development of the Regional Framework but requested more clarity on how reporting and programming would be done.

> **(1)** **UNODC should develop guidance and instructions on the use, approval and operationalization of Regional Frameworks.**
>
> *UNODC accepted recommendation 1 and stated that the Management Instructions Review Group will discuss the development process of Regional Frameworks and how reporting and programming can be done, taking into consideration the differing political contexts and the need to ensure accountability and reporting.*

Need to strengthen data collection capacity gaps

17. UNODC is the custodian or co-custodian of 17 SDG indicators. Custodians of SDG indicators are responsible for developing a methodology to measure the indicator, collecting relevant data from Member States, and building awareness on the importance of data. For this purpose, UNODC's Research and Analysis Branch tracked data for the 17 SDG indicators in a database.

18. Data collection and analysis was at the heart of ROEA's programme of work and was mainstreamed in the draft Regional Framework for 2024-2030. However, no data gap analysis had been done for the Eastern Africa region. The January 2023 report of UNODC headquarters' Inter-Divisional Support Mission to ROEA also pointed out that ROEA needs to strengthen cooperation with the Research and Analysis Branch, improve its data collection capacity, and identify potential areas for research and data collection. ROEA explained that there was little appetite among donors to address data analysis related interventions. This underscores the need for a gap assessment to enable ROEA to define what it can do in this area of work within available resources.

19. Further, less than 10 per cent of the 221 SDG indicators for the Eastern Africa region (17 SDG indicators for each of the 13 countries) were updated in the UNODC SDG indicators database. This data was collected through the "United Nations Crime Trends and Operations of Criminal Justice" annual survey. According to the Research and Analysis Branch, in 2023 only two of the 13 countries covered by ROEA responded to the survey. The main reasons for the low response rate were the lack of focal points for the survey and funding constraints.

> **(2)** **The UNODC Regional Office for Eastern Africa, in consultation with the Research and Analysis Branch, should: (a) assess regional data gaps and develop action plans for addressing them; and (b) identify country focal points for the annual survey on Crime Trends and Operations of Criminal Justice.**
>
> *UNODC accepted recommendation 2 and stated that: (a) ROEA and the Research and Analysis Branch will conduct a regional data gap assessment and develop related action plan to address them. Capacity building and enhanced data collection will be built in new project proposals for donors; and (b) ROEA will nominate focal points for follow-up with Member States on annual surveys on Crime Trends and Operations of Criminal Justice for each country.*

B.   Programme management

Need to strengthen the use of Integrated Planning, Management and Reporting tool

20.   The Integrated Planning, Management and Reporting solution in Umoja (IPMR) is the official tool for recording substantive and financial planning information and is designed to facilitate results-based management. IPMR is composed of two reporting modules - planning display module and reporting display module. ROEA recorded 11 regional and country programmes and projects in IPMR, including detailed logical frameworks, SDG indicators and programme markers for gender and disability. However, there were some gaps and inconsistencies in the use of IPMR as discussed below:

(a)   Five ongoing projects for 2022 and 2023 were not reflected in the IPMR reporting display module. Further, two projects completed in 2022 and 2023 had not been closed in IPMR.

(b)   One regional programme was using a different set of indicators of achievement for the planning module and reporting display modules. For instance, in one case for the same indicator of achievement, it used "number of events" in the planning display module and "dollar value" in the reporting display module.

(c)   None of the ROEA multi-year projects uploaded in IPMR included intermediate targets in the respective planning display module. Intermediate indicators are required to facilitate monitoring of progress when activities are implemented across several years.

21.   ROEA needs to address these gaps to ensure that the information in IPMR is complete, accurate and up to date.

> **(3)   The UNODC Regional Office for Eastern Africa should strengthen training, guidance and oversight on the use of the Integrated Planning, Management and Reporting tool.**
>
> *UNODC accepted recommendation 3 and stated that IPMR training was conducted during 9-13 September 2024. To strengthen oversight, ROEA will reclassify the programme officer position to a monitoring and evaluation officer position in the Front Office.*

Need to strengthen mechanisms for collecting and analyzing data on capacity building activities

22.   ROEA had a gender strategy and had established arrangements for mainstreaming gender and human rights in projects. However, arrangements for collecting data on capacity building activities needed to be improved. During the period 2022-2023, ROEA delivered around 500 capacity building activities and donated 2,603 pieces of equipment with an acquisition value of $9.6 million. Information on capacity building activities was kept by individual project managers but there were no tools for consolidating the data. As a result, historical information on capacity building activities such as number of participants, their grade, gender, topic of training, results of training surveys, and institutions that received equipment were fragmented. When such data was required, ROEA collected it manually from project managers which was inefficient and prone to error.

23.   In 2023, two large projects implemented in ROEA developed two separate data collection tools on capacity building activities with similar datasets. These are good practices that should be shared with other projects and used as a basis for developing guidance to standardize the collection of data. The need for guidance in the collection of data on capacity building deliverables was also noted in OIOS' audit of UNODC's Regional Office for Central Asia (Report 2023/013) which shows that it is a systemic issue that should be addressed at UNODC headquarters.

> **(4)** **UNODC should establish standard data collection tools on capacity building activities based on existing good practices adopted by some projects at the Regional Office for Eastern Africa.**
>
> *UNODC accepted recommendation 4 and stated that ROEA will build on the data collection tool already piloted by the Global Maritime Crime Programme and roll it out to all its programmes in the region.*

C. Regulatory framework

Need to standardize reporting lines for administrative positions

24. The January 2023 Inter-Divisional Support Mission to ROEA made recommendations for ROEA to strengthen and consolidate finance, human resources, property management, information technology and office administration capacities. In view of this, UNODC approved three new posts for the central Administrative Unit of ROEA (a P-4 Administrative and Finance Officer, a P-2 Associate Finance and Budget Officer, and a G-5 Travel Assistant). At the time of the audit, the job openings for the three new posts had been issued and were to be closed in June 2024. The Procurement Officer (P-4) recruited in August 2022 was also to be part of the Central Administrative Unit.

25. The 2022 guidance on reorganization of the Division for Operations and a presentation on UNODC field offices to the UNODC Executive Committee in 2024 recommended the use of dual reporting lines (locally and to relevant headquarters units/sections). However, the guidelines and presentation did not specifically address dual reporting lines for administrative functions. Also, there were some inconsistencies in the reporting lines. For instance, while the P-4 Procurement Officer in the UNODC Regional office in Panama had a reporting line to the Procurement Unit in headquarters, this was not the case for the ROEA P-4 Procurement Officer. In addition, the job descriptions for the three new administrative posts did not address reporting lines with relevant headquarters units. Dual reporting lines need to be standardized to ensure adequate support and supervision of both operational and functional/technical issues.

> **(5)** **UNODC should establish clear requirements for dual reporting lines for centralized administrative functions in field offices.**
>
> *UNODC accepted recommendation 5 and stated that it is currently working on the establishment of a framework for core offices structures. Among other issues, dual reporting lines for centralized administrative functions are also being reviewed.*

Procurement actions were done in a satisfactory manner

26. OIOS reviewed 27 procurement cases and did not identify any significant exceptions in compliance with established procedures. The review also showed that ROEA had been preparing quarterly procurement plans since August 2022, and was implementing a strategy to expand the portfolio of long-term agreements in the region. Further, the headquarters Procurement Unit had developed an online tool for monitoring the use of low value acquisitions to identify areas that could benefit from long-term agreements.

Need to ensure timely payment of invoices

27. BTAD had established various KPIs to monitor the exercise of delegated authority. The KPI on payments requires 90 per cent of payments to be made within 32 days from the invoice date or within the

period defined by the payment terms. OIOS' analysis of 1,648 disbursements made by ROEA during 2022-2023 showed that only 16 per cent met the KPI. Payments took an average of 100 days of which 78 days was for creation of payment documents in Umoja after receiving invoices, 13 days for approval of the payment documents by UNODC headquarters, and 9 days for disbursement.

28.   In 2023, ROEA developed two tracking tools to monitor the timelines for processing payments. The first was a delivery note logbook to track the processing of goods receipt and the second one was a tracking tool which recorded the time required for payments after receipt of goods. Since the two tools were not integrated, the full payment cycle process could not be effectively monitored. Although the compliance rate with the payment KPI improved from 14 per cent in 2022 to 20 per cent in 2023, it remained far from the target of 90 per cent. At the time of the audit, ROEA was exploring ways to implement a new invoice processing mechanism and centralize the oversight of payment processing.

> **(6)   The UNODC Regional Office for Eastern Africa should strengthen mechanisms and tools for overseeing invoice payments to ensure that recurring bottlenecks are identified and addressed, and invoices are paid in a timely manner.**
>
> *UNODC accepted recommendation 6 and stated that ROEA has established a working group to review the invoice payment process to identify process gaps and bottlenecks and redesign it. The Administrative and Finance Officer is responsible for streamlining procedures including monthly reconciliations while the Operations Unit will periodically work with the programme coordinators to ensure financial monitoring and compliance.*

Need to strengthen controls relating to property management

29.   The two main KPIs for property management that are monitored by BTAD were: (i) 100 per cent physical verification done annually with a two per cent tolerance; and (ii) write-off processing time of 90 days with a 30-day grace period. ROEA had significant shortfalls in these KPIs. In 2022 and 2023, ROEA took on average 213 days to finalize the disposal of 487 pieces of equipment valued at $714,162. In addition, the last two physical verification exercises identified significant gaps and errors in the inventory records as explained below:

(a)   In the physical verification for Property Plant and Equipment (PPE) that ROEA conducted in November 2023, 14 PPE (50 per cent of total) with total acquisition value of $317,877 could not be verified because the items had already been donated to end beneficiaries but had not been deactivated/removed from Umoja inventory records. At the time of the audit, ROEA was in the process of completing the deactivation of the 14 PPE in Umoja but for 4 of the 14 items, handover notes were not available.

(b)   The November 2023 physical verification also identified three vehicles that were in use but were not in Umoja inventory records. These vehicles had been erroneously written off as donations in Umoja even though they had not been handed over to the end beneficiary and were still in use. Following the physical verification, the three vehicles were reinstated in the records pending a new disposal decision.

(c)   In the physical verification for non-capitalized PPE items (such as laptops) conducted in August 2023, 890 out of the 1,150 non-capitalized PPE items reflected in Umoja inventory records were not verified. These 890 items comprised of: (a) 345 items with acquisition value of $557,588 which were not located during the physical verification; and (b) 545 equipment with acquisition value of $917,252 that had already been handed over to end beneficiaries in 2022 and earlier but had not been deactivated in Umoja inventory records. ROEA conducted a follow-up physical verification in April 2024 and was still reconciling and verifying records at the time of the audit.

30. Further, OIOS' review of a sample of 85 items with total acquisition value of $6.77 million written off as donation to end beneficiaries showed that handover notes were not uploaded in Umoja for 27 items. In addition, for 74 items, Umoja records and hand over notes did not include equipment serial number or chassis number. This information is essential for tracking the items donated. OIOS visited six end beneficiaries but could not identify the equipment donated by UNODC because neither the records in Umoja nor the handover notes indicated serial numbers.

31. In 2023, ROEA established the Operations Unit to oversee the property management process. This was meant to strengthen ROEA's capacity in addressing the significant shortcomings in property management noted above. The Unit had developed new guidelines and a standard handover note and established minimum time benchmarks for initiating the write-off process in Umoja. However, the Unit was yet to finalize the property reconciliation process and fully address the cases of missing handover notes.

> **(7)** **The UNODC Regional Office for Eastern Africa should: (a) establish timelines for finalizing the reconciliation of the results of the physical verification with Umoja records; and (b) ensure that handover notes for items transferred to beneficiaries are uploaded in Umoja.**
>
> *UNODC accepted recommendation 7 and stated that ROEA will have a dedicated asset management function responsible for regular reconciliations of the end-to-end process with oversight of the Administrative and Finance Officer; and will designate focal points per programme responsible for the timely submission of documents. ROEA is also in the process of completing the 2024 physical verification and centralizing the review of service notifications to ensure that all supporting documents are accurate and complete prior to submission to the headquarters General Services Section.*

Need to strengthen procedures for processing travel

32. In the biennium 2022-2023, ROEA processed 15,592 travel requests amounting to $14.4 million. Some 12,571 travel requests worth $6.7 million (81 per cent) were for external meeting participants and the remaining were for staff and non-staff personnel. OIOS noted the following:

(a) Of the 1,258 travel requests for staff members that involved the use of commercial flights, 1,091 (87 per cent) were not initiated and approved at least 21-days before the date of travel as required. In 193 of the 1,091 cases, the justification for late approval was not documented in Umoja. Further, 77 of the 1,091 travel requests were approved ex post facto, contrary to the requirement that all travel should be approved in advance.

(b) The processing of travel for external meeting participants was resource-intensive as it required the generation of index numbers for new participants, and processing of payment details, travel requests and expense reports in Umoja for each participant individually. ROEA was raising travel request for cases where they were not mandatory (i.e., cases where travel was for three days or less and the Organization was not paying for the ticket costs). Such travel constituted around seven per cent of travel requests processed in 2022-2023.

(c) The procedures for the verification of participants' attendance before disbursement of daily subsistence allowances (DSA) were not standardized. Of six events reviewed, in one event, two participants were paid DSA for one day they did not attend. The precompiled list of participants which should be used as the basis for recording attendance was not used for this event.

(d) As of 31 December 2023, ROEA had 101 open travel advances with a balance of $62,000 to be recovered from external participants due to travel cancellations. Of these, 58 travel advances totaling

$22,000 were aged over one year; 23 were between two to three years; and the remaining 20 totaling $19,000 were over three years old. Recovery of travel advances when travel is cancelled is automated for staff members but for external meeting participants it requires manual follow-up. ROEA needed to improve the arrangements for follow up and recovery of overpaid travel advances from external meeting participants and writing off those that are unlikely to be recovered. There were 298 external meeting participants that had two to five Business Partner Numbers (index numbers) in Umoja contrary to the established requirement of one index number per person. Multiple index numbers could affect the Organization's capacity to recover overpaid advances from subsequent travel allowances.

> **(8)** **The UNODC Regional Office for Eastern Africa should strengthen procedures and review mechanisms for processing travel to ensure that: (a) justification for late submission of travel requests are documented in Umoja as required; (b) attendance records for external meeting participants are properly maintained; and (c) overpaid advances are recovered or written off in a timely manner.**
>
> *UNODC accepted recommendation 8 and stated that all ROEA travel staff will undergo training on travel processes, and programme coordinators will be responsible for accurate and complete information in Umoja. In addition, ROEA will: (i) recruit a G-5 Travel Assistant who will provide oversight and guidance on the travel process ensuring that accurate and complete information is documented in Umoja; (ii) review the internal controls on meeting participants; and (iii) establish an oversight mechanism to monitor receivables to initiate recoveries in a timely manner and submit write-offs where recovery efforts have failed.*

Need to ensure compliance with guidelines for development of new information technology applications

33. In May 2023, a global programme operating in ROEA developed a database and an application programming interface to store and process information about technical cooperation activities implemented in the region. The application and database (hosted on a private server) were developed with the support of a consultant who retained the source code. ROEA indicated that it was in contact with the United Nations Office at Nairobi's Information and Communication Technology Service to host the application on their server in Nairobi. However, ROEA did not inform the UNOV/UNODC Information Technology Service about the database as required and did not also prepare a high-level business case as required by ST/AI/2005/10. Compliance with these requirements is necessary to avoid duplication with existing applications, ensure alignment with relevant information and communications technology (ICT) standards, data protection, and effective monitoring of new software/applications development.

> **(9)** **The UNODC Regional Office for Eastern Africa should ensure that it engages with the Information Technology Service at headquarters before starting any new initiatives relating to information and communications technology.**
>
> *UNODC accepted recommendation 9 and stated that ROEA will review all projects with ICT components and define an operational plan and will engage UNOV/UNODC Information Technology Service to undertake a mission to ROEA Offices.*

IV. ACKNOWLEDGEMENT

34.   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.

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Internal Audit Division
Office of Internal Oversight Services

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STATUS OF AUDIT RECOMMENDATIONS

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

Rec. no.	Recommendation	Critical[1]/ Important[2]	C/ O[3]	Actions needed to close recommendation	Implementation date[4]
1	UNODC should develop guidance and instructions on the use, approval and operationalization of Regional Frameworks.	Important	O	Receipt of evidence that UNODC has issued guidance on the use, approval and operationalization of Regional Frameworks.	31 December 2025
2	The UNODC Regional Office for Eastern Africa, in consultation with the Research and Analysis Branch, should: (a) assess regional data gaps and develop action plans for addressing them; and (b) identify country focal points for the annual survey on Crime Trends and Operations of Criminal Justice.	Important	O	Receipt of evidence that: (a) regional data gaps have been assessed and an action plan has been developed for addressing them; and (b) ROEA has nominated country focal points for the annual survey on Crime Trends and Operations of Criminal Justice.	30 September 2025
3	The UNODC Regional Office for Eastern Africa should strengthen training, guidance and oversight on the use of the Integrated Planning, Management and Reporting tool.	Important	O	Receipt of evidence of actions taken to strengthen training, guidance and oversight in the use of IPMR.	31 March 2025
4	UNODC should establish standard data collection tools on capacity building activities based on existing good practices adopted by some projects at the Regional Office for Eastern Africa.	Important	O	Receipt of evidence of action taken to standardize data collection tools on capacity building activities.	30 September 2025
5	UNODC should establish clear requirements for dual reporting lines for centralized administrative functions in field offices.	Important	O	Receipt of evidence that requirements for dual reporting lines for centralized administrative functions have been clarified.	30 June 2025
6	The UNODC Regional Office for Eastern Africa should strengthen mechanisms and tools for overseeing invoice payments to ensure that recurring bottlenecks are identified and addressed, and invoices are paid in a timely manner.	Important	O	Receipt of evidence of action taken to strengthen mechanisms and tools for overseeing invoice payments.	31 March 2025

[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 UNODC in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

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

Rec. no.	Recommendation	Critical[1]/ Important[2]	C/ O[3]	Actions needed to close recommendation	Implementation date[4]
7	The UNODC Regional Office for Eastern Africa should: (a) establish timelines for finalizing the reconciliation of the results of the physical verification with Umoja records; and (b) ensure that handover notes for items transferred to beneficiaries are uploaded in Umoja.	Important	O	Receipt of evidence that: (a) the results of the 2023 physical verification have been reconciled with Umoja records; and (b) handover notes for all items transferred to beneficiaries have been uploaded in Umoja.	31 December 2024
8	The UNODC Regional Office for Eastern Africa should strengthen procedures and review mechanisms for processing travel to ensure that: (a) justification for late submission of travel requests are documented in Umoja as required; (b) attendance records for external meeting participants are properly maintained; and (c) overpaid advances are recovered or written off in a timely manner.	Important	O	Receipt of evidence of action taken to strengthen procedures and review mechanisms for processing travel.	31 March 2025
9	The UNODC Regional Office for Eastern Africa should ensure that it engages with the Information Technology Service at headquarters before starting any new initiatives relating to information and communications technology.	Important	O	Receipt of evidence of action taken to ensure that ROEA engages with UNOV/UNODC Information Technology Service on new ICT initiatives.	31 March 2025

APPENDIX I

Management Response

Management Response

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

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNODC should develop guidance and instructions on the use, approval and operationalization of Regional Frameworks.	Important	Yes	SPIA: Programme Management Officer, Officer-in-Charge	Q4 2025	The Management Instructions review group will discuss the development process of regional frameworks and how reporting and programming can be done, taking into consideration the differing political contexts and the need to ensure accountability and reporting.
2	The UNODC Regional Office for Eastern Africa, in consultation with the Research and Analysis Branch, should: (a) assess regional data gaps and develop action plans for addressing them; and (b) identify country focal points for the annual survey on Crime Trends and Operations of Criminal Justice.	Important	Yes	ROEA: Programme Management Officer Chief of RAB	2a) Q3 2025; 2b) Q4 2024	(a) UNODC ROEA and RAB will conduct a regional data gaps assessment and develop related action plan to address them. Capacity building and enhanced data collection will be built in new project proposals for donors. (b) ROEA will nominate focal points for follow-up with Member States on annual surveys on Crime Trends and Operations of Criminal Justice for each country.
3	The UNODC Regional Office for Eastern Africa should strengthen training, guidance and oversight on the use of the Integrated Planning, Management and Reporting tool.	Important	Yes	ROEA: Programme Management Officer	Q1 2025	IPMR training was conducted for 9-13 September 2024. In order to strengthen the oversight, ROEA will reclassify the programme officer position to a M&E and reporting

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[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 Office on Drugs and Crime Regional Office for Eastern Africa

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						officer position in the Front Office to fulfill the recommendation of the audit.
4	UNODC should establish standard data collection tools on capacity building activities based on existing good practices adopted by some projects at the Regional Office for Eastern Africa.	Important	Yes	ROEA: Regional Representative	Q3 2025	UNODC ROEA will build on the data collection tool already piloted by GMCP and roll it out to all its programmes in the region. Deadline for completion is Q3 2025 taking into consideration information security data protection and retention guidance as observed under Opportunity of Improvement 42.
5	UNODC should establish clear requirements for dual reporting lines for centralized administrative functions in field offices.	Important	Yes	OIC Division for Operations in coordination with Chief of GSS	Q2 2025	UNODC is currently working on the establishment of a framework for core offices structures. Among other issues, dual reporting lines for centralized administrative functions are also being reviewed.
6	The UNODC Regional Office for Eastern Africa should strengthen mechanisms and tools for overseeing invoice payments to ensure that recurring bottlenecks are identified and addressed, and invoices are paid in a timely manner.	Important	Yes	ROEA: Administrative Officer	Q1 2025	UNODC ROEA has established a working group including to review the invoice payments process to identify process gaps, bottlenecks and will redesign it. The Administrative and Finance Officer is responsible for streamlining procedures including monthly reconciliations. The Operations Unit will periodically work with the

Management Response

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Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						programme coordinators to ensure financial monitoring and compliance.
7	The UNODC Regional Office for Eastern Africa should: (a) establish timelines for finalizing the reconciliation of the results of the physical verification with Umoja records; and (b) ensure that handover notes for items transferred to beneficiaries are uploaded in Umoja.	Important	Yes	ROEA: Administrative Officer	Q4 2024	UNODC ROEA will have a dedicated asset management function responsible for regular reconciliations of the end-to-end process (Equipment, PP&E intangible assets) with oversight of the Administrative and Finance Officer P4, and will designate focal points per programme responsible for the timely submission of documents including Transfer of Ownership, Notes for File, etc. a) ROEA is in the process to complete the 2024 physical verification. Deadline for completion Q4 2024. b) ROEA is in the process of centralizing the review of all Service Notification prior to submission to ensure all supporting documents are accurate and complete prior to submission to UNOV/GSS.

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Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
8	The UNODC Regional Office for Eastern Africa should strengthen procedures and review mechanisms for processing travel to ensure that: (a) justification for late submission of travel requests are documented in Umoja as required; (b) attendance records for external meeting participants are properly maintained; and (c) overpaid advances are recovered or written off in a timely manner.	Important	Yes	ROEA: Administrative Officer	Q1 2025	All UNODC ROEA travel staff will undergo training on Travel processes, and Programme Coordinators will be responsible for the accurate and complete information in Umoja. a) ROEA is recruiting a G5 Travel Assistant (TPO) who will provide oversight and guidance on the travel process ensuring that accurate and complete information is documented in Umoja. b) ROEA will review the internal controls on meeting participants. c) ROEA will establish an oversight mechanism to monitor receivables to initiate the recovery in a timely manner and submit write-offs where recovery efforts have failed.
9	The UNODC Regional Office for Eastern Africa should ensure that it engages with the Information Technology Service at headquarters before starting any new initiatives relating to information and communications technology.	Important	Yes	ROEA: Programme Management Officer and	Q1 2025	UNODC ROEA will review all projects with IT components and define an operational plan. UNODC ROEA will engage UNOV ITS to undertake a mission to ROEA Offices.

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				Administrative Officer		