



# **INTERNAL AUDIT DIVISION**

## **REPORT 2024/101**

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### **Audit of the implementation of the delegation of authority framework in the United Nations Interim Security Force for Abyei**

**The implementation of the delegation of authority in UNISFA needed significant improvement in the areas of training, monitoring of key performance indicators, and managing risk of inappropriate use of delegated authorities**

**30 December 2024**

**Assignment No. AP2024-635-01**

# **Audit of the implementation of the delegation of authority framework in the United Nations Interim Security Force for Abyei**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of the implementation of the delegation of authority framework in the United Nations Interim Security Force for Abyei (UNISFA). The objective of the audit was to assess how efficiently and effectively UNISFA implemented the delegation of authority framework and ensured: (i) enhanced transparency and accountability in the exercise of decision-making authorities; and (ii) authorities subdelegated were aligned with the delegates' responsibilities. The audit covered the period from 1 January 2022 to 31 March 2024 and covered higher and medium-risk areas, which included: (a) control environment; (b) delegation of authority implementation; (c) delegation of authority monitoring; and (d) exception reporting.

The implementation of the delegation of authority in UNISFA needed significant improvement. The control environment was weak, mostly due to UNISFA's staff lack of awareness of and compliance with the requirements of the delegation of authority framework and the Financial and Staff Regulations and Rules, resulting in instances of inappropriate exercise of sub-delegated authority. Also, UNISFA did not adequately monitor its performance against key performance indicators to understand why it was underperforming in the four functional areas of human resources, budget and finance, procurement, and property management.

OIOS made five recommendations. To address issues identified in the audit, UNISFA needed to:

- Comprehensively identify risks related to its management of the delegation of authority and implement effective mitigation measures.
- Enforce the requirement that all staff delegated with procurement and property management authorities complete mandatory training within the stipulated timeframes, and require staff members to maintain training records to evidence completion of required training.
- Take additional measures to ensure the exercising of sub-delegations is consistent with relevant policies and standard operating procedures.
- Establish a process to follow-up on the Business Transformation and Accountability Division's quarterly monitoring reports to ensure timely corrective actions for better performance and accountability.
- Instruct section and unit heads to promptly provide documentation supporting human resource exceptions to administrative instructions to the Human Resources Unit.

UNISFA accepted all 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 implementation of the delegation of authority framework in the United Nations Interim Security Force for Abyei

## 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 Security Force for Abyei (UNISFA).

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 for results, 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. Under the DoA framework, the Secretary-General delegated authorities in human resources, budget and finance, procurement and property management to the Acting Head of Mission and Force Commander (Ag. HoM/FC) in UNISFA. As of 31 March 2024, the Ag. HoM/FC had sub-delegated 69 authorities, including 45 for budget and finance, 9 for human resources, 11 for procurement and 4 for property management. Table 1 shows the status of sub-delegations of authority in UNISFA.

Table 1: Status of sub-delegations of authority by delegation type as of 31 March 2024

Functional area	Delegation type	Number of sub-delegations accepted
<b>Budget and finance</b>	Administration of financial rules	2
	Approving Officer	5
	Certifying Officer	24
	Petty cash/Imprest	14
<b>Human resources</b>	Human resources	9
<b>Procurement</b>	Procurement	11
<b>Property management</b>	Property management	4
<b>Total</b>		<b>69</b>

Source: Delegation of authority portal

4. The Department of Management Strategy, Policy and Compliance (DMSPC) through the Business Transformation and Accountability Division (BTAD) is responsible for monitoring the use of the delegated authority, including through the use of key performance indicators (KPIs) to ensure the delegates are complying with the applicable legal and policy framework and internal controls. The KPIs are published quarterly on a Management Dashboard accessible by UNISFA. The Department of Operational Support (DOS) is responsible for advising, guiding, training and supporting UNISFA in implementing the DoA.

5. The Ag. HoM/FC was responsible for overseeing the implementation of the DoA and compliance with relevant reporting requirements. UNISFA had two DoA portal administrators reporting to the Chief of Mission Support (CMS). There was no distinct budget for implementing the DoA framework within UNISFA, as it was a mission-wide activity.

6. Umoja and Inspira are essential for executing decisions. Umoja streamlines decision-making in budget, procurement and property management and assigns specific roles to individuals, with some specific roles requiring individuals to have sub-delegations of authority. Inspira supports talent management and facilitates oversight of human resource processes. All DoA actions, including issuing, accepting, declining, revoking and suspending delegated authorities are done through an online DoA portal. The DoA portal, managed by the BTAD, is a web-based tool embedded in the United Self-Service application of the Secretariat.

7. Comments provided by UNISFA are incorporated in italics.

## **II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY**

8. The objective of the audit was to assess how efficiently and effectively UNISFA implemented the delegation of authority framework and ensured: (i) enhanced transparency and accountability in the exercise of decision-making authorities, and (ii) authorities subdelegated were aligned with the delegates' responsibilities.

9. This audit was included in the 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 UNISFA mandate.

10. OIOS conducted this audit from June to October 2024 and covered the audit period from 1 January 2022 to 31 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) control environment; (b) delegation of authority implementation; (c) delegation of authority monitoring; and (d) exception reporting.

11. The audit methodology included: (a) interviews with key Mission personnel in the four functional areas; (b) reviews of relevant documentation such as the DoA and sub-delegation instruments; (c) analytical review of data from the DoA portal, Umoja, Inspira and BTAD management dashboards related to the functioning and reporting of delegated authority in UNISFA; (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.

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

## **III. AUDIT RESULTS**

### **A. Control environment**

#### Need for comprehensive risk management related to the delegation of authority

13. A robust control environment for delegation of authority is crucial as it enables good governance, risk management and operational efficiency. The Head of entity (in the case of UNISFA, the Ag. HoM/FC) is responsible for ensuring the DOA framework is in place and operating in the Mission, and especially for proactively identifying and managing risks associated with exercising delegated decision-making authority in UNISFA's operating environment.

14. The control environment related to the delegation of authority was weak in UNISFA. OIOS review of the 2021 and 2024 sub-delegations of authority noted a significant challenge in implementing them due

to multiple issues, including mistrust amongst Mission senior leadership, lack of familiarity with United Nations regulations and rules, and lack of communication and awareness. This affected staff members, some of whom delayed accepting their new sub-delegations in the portal. This also resulted in instances of inappropriate exercise of sub-delegated authority, including on recruitment, and operational inefficiencies.

15. OIOS review of the Mission’s latest entity risk register for 2023-24 noted that UNISFA did not identify the management of DoA as a risk. The Mission did not conduct a risk assessment concerning the implementation of the framework and the increased DoA to mission staff. In addition, interviews with managers and staff responsible for making decisions indicated that they did not consider assessing risks as part of decision-making.

**(1) UNISFA should comprehensively identify risks related to its management of the delegation of authority and implement effective mitigation measures.**

*UNISFA accepted recommendation 1 and stated it would carry out a risk assessment within the overall content of the entity Enterprise Risk Management (ERM) and, if it determines that a risk exists for delegation of authority, the Mission will include it in the entity ERM register.*

#### Reporting structure of the delegation of authority portal administrators

16. OIOS reviewed the DoA reporting structure and noted that the Chief, Audit Response Unit was also the primary DoA portal administrator, with the alternate administrator being the Chief, Field Technology Section. Both staff members in their dual roles reported directly to the Chief of Mission Support. Comparatively, in four other peacekeeping missions<sup>1</sup> the primary portal administrators reported to the head of mission or a front office function. For example, the Principal Coordination Officer at the D-1 level was responsible for administering UNISFA’s DoA portal on behalf of the HoM/FC.

17. UNISFA advised that they created this reporting structure because they believed the Chief, Audit Response Unit had the requisite background knowledge. However, decisions about reporting structures should consider the appropriate accountability and reporting relationships. UNISFA could consider reviewing the reporting relationship of the portal administrators with the view to enhancing oversight by the Ag. HoM/FC of DOA implementation and monitoring.

#### Compliance with mandatory training

18. UNISFA is required to ensure all staff complete mandatory DoA training per the Delegation of Authority from the Secretary-General to Head of Entity. Training provides staff with the knowledge and resources to perform their jobs effectively and efficiently.

19. Some staff members who were sub-delegated authorities did not provide evidence that they had completed the required training courses to effectively perform their functional roles and exercise their authorities. OIOS review of completion rates for DoA mandatory learning requirements indicated opportunities for improvement, as shown in table 2.

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<sup>1</sup> United Nations Organization Stabilization Mission in the Democratic Republic of the Congo, United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic, United Nations Mission in the Republic of South Sudan, and United Nations Interim Force in Lebanon.

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

<b>Delegation of authority mandatory training</b>	<b>Completion Rate</b>
Chartered Institute of Procurement and Supply Chain (Level 4)	57%
United Nations Procurement Training Campus (Basic Courses)	86%
Fixed Asset Management for Property Managers	62%

20. The low completion rate of mandatory training was attributed to a lack of management oversight for ensuring staff members complete all the required training. Insufficient training can lead to staff performing roles and making decisions without the necessary skills and knowledge, leading to increased risk of errors, reduced productivity and non-compliance with United Nations regulations and rules.

**(2) UNISFA should: (a) enforce the requirement that all staff delegated with procurement and property management authorities complete mandatory training within the stipulated timeframes; and (b) require staff members to maintain training records to evidence completion of required training.**

*UNISFA accepted recommendation 2 and stated it would strengthen the monitoring process to ensure that all delegated officials complete their mandatory training within the stipulated timeframe.*

## **B. Delegation of authority implementation**

21. Sub-delegation should be along reporting lines on a functional basis consistent with the anticipated responsibilities. Staff members to whom authority is sub-delegated are accountable for exercising the highest standard of professionalism and integrity. Delegators remain accountable and responsible for the exercise of authority that they sub-delegated. OIOS review of documentation and interviews with Mission staff highlighted instances of inappropriate exercise of sub-delegated authority.

### SOP for supply chain management

22. In August 2023, the Supply Chain Management Section developed a standard operating procedure (SOP) for supply chain management processes. OIOS noted that the SOP was not always consistent with DOS guidelines on supply chain management and warehousing:

- The SOP referenced a memo from the former CMS dated 30 January 2023 authorizing the Chief, Supply Chain Management Section to use funds from the Engineering and Facilities Management Unit’s cost centre to procure construction materials for the Smart Camp project without the consent of the technical unit. This bypassed established acquisition processes.
- Although the authority to create and sign contracts is assigned to the Procurement Section, the SOP stated that the AMU should “establish” new contracts for replenishing fast-moving goods and medical and life support items. AMU staff, in interviews with OIOS, stated they did not agree with the guidance as the Unit would have to create and sign contracts, which is not their role.

### Funds commitment by Certifying Officers

23. OIOS identified 10 Life Support Unit shopping carts for general items such as stationery, furniture and toiletries that were raised by individual contractors within the Central Warehouse Unit and certified by

the Chief, Central Warehouse Unit. These shopping carts should have been raised by AMU and certified by the Chief, Life Support Unit. This contravenes the Financial Regulations and Rules, which require certifying officers to only commit funds against the accounts for which authority has been delegated. According to the AMU terms of reference, only AMU should be raising shopping carts on behalf of technical sections and units.

**(3) UNISFA should take additional measures to ensure the exercising of sub-delegations is consistent with relevant policies and standard operating procedures.**

*UNISFA accepted recommendation 3 and stated it would take additional measures, including internal training, to ensure that the exercise of sub-delegations is consistent with relevant regulations, rules, policies, practices and standards.*

### C. Delegation of authority monitoring

#### Follow-up on key performance indicators

24. Entities are required to establish appropriate mechanisms to monitor the exercise of sub-delegated authorities and demonstrate that authorities are exercised responsibly and transparently. The Mission is responsible for reviewing decision-making against the 14 KPIs<sup>2</sup> outlined in the accountability framework for monitoring delegated decision-making authority.

25. The UNISFA portal administrator indicated that monitoring is conducted by BTAD through its KPIs and management dashboards and BTAD sends quarterly monitoring reports to the Mission to address issues noted in the exercise of sub-delegated authority. UNISFA did not provide evidence that it: (a) reviewed and analyzed BTAD's quarterly monitoring reports; (b) documented an action plan to respond to BTAD's comments on non-performance on various KPIs; or (c) took action to improve performance.

26. OIOS reviewed nine quarterly KPI reports from January 2022 to March 2024 in the BTAD management dashboard. Out of the 14 KPIs for which the Mission reported data, it did not comply with 8 (or 57 per cent). The reported KPIs are shown in table 3. In addition to lower completion of mandatory courses and delays in reporting exceptions to the administrative instructions noted in this report, UNISFA also significantly underperformed in the following KPIs:

- Only 66 per cent of UNISFA posts were recruited within the target of 120 days, while the gender parity ratio was 74 to 26 for men and women, respectively.
- Compliance with the advance travel purchase policy was below the 100 per cent target at 43 per cent.
- Payment timelines to service providers was below the 100 per cent target at 57 per cent for a payment to be made within 32 days of receipt of the invoice.
- Prevention of loss of property by ensuring 100 per cent inspection of property every year fell short at 77 per cent.

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<sup>2</sup> Two KPIs were not applicable to UNISFA. Equitable geographical distribution, which requires that at least 50 per cent of staff appointments be from unrepresented and underrepresented countries, does not apply to peacekeeping missions. Voluntary contributions management does not apply to UNISFA as it is funded through assessed contributions.



Table 3: Key performance indicators for the period January 2022 to March 2024

Functional area	KPIs	Target	Average performance <sup>3</sup>
Human resources	Gender parity	Gender parity of 50%/50% male and female at grades P1-P5 and D1	Not fully met 74%/26%
	Recruitment process	100% within 120 days from job opening to selection	Not fully met 66%
	Mandatory learning	100% completion of all mandatory courses	Not fully met 40%
	Exceptions to administrative instructions	Within 4 days to report decision related to exceptions	Not fully met 16 days
Budget and finance	Expenditure against appropriations	100% of budget consumption against budget allotment	Met target 108%
	Timely payment to service providers	100% within 32 days of invoice payment days from date of receipt of invoice	Not fully met 57%
	Cost recovery sustainability	Cost recovery collected from clients for services provided by the entity should be below 100% in each reporting period	Met target 20%
Property management	Prevention of loss of property	100% of property inspected every year	Not fully met 77%
	Write-off and disposal of property	Under 90 days to write-off non-used property	Met target 45 days
	Property management mandatory training	100% completion of all training courses	N//A <sup>4</sup>
Procurement	Standalone purchases	Percentage of standalone purchases versus purchases from long-term contracts	Met target 36%
	Utilization of formal methods of solicitation	Minimize exceptions to formal methods of solicitation	Met target 22%
	Procurement approvers with delegation	100% of approvers with delegation	Not fully met 98%
Travel	Compliance with advance purchase rule	100% of official travel requests completed within 16 days	Not fully met 43%

Sources: BTAD AIM management dashboard

27. The lack of adequate monitoring of DOA implementation prevented UNISFA from improving accountability and decision-making in the areas where it underperformed.

**(4) UNISFA should establish a process to follow-up on the Business Transformation and Accountability Division’s quarterly monitoring reports to ensure timely corrective actions for better performance and accountability.**

*UNISFA accepted recommendation 4 and stated that it would design a process to monitor performance with the quarterly monitoring reports.*

<sup>3</sup> The average performance was calculated based on nine quarterly periods from the first quarter of 2022 to the first quarter of 2024.

<sup>4</sup> Suspended pending issuance of updated property management DoA instrument.

## D. Exception to administrative instructions in human resources

### Human resources exceptions to administrative instructions

28. The head of entity has the authority to grant exceptions to administrative instructions in human resources provided the exceptions are: (a) consistent with the United Nations Staff Regulations and Rules or any other decision of the General Assembly; and (b) not prejudicial to the interests of any other staff member or group of staff members. All exceptions must be documented in an exception log and reported to the Under-Secretary-General of DMSPC within four business days of making the decisions.

29. OIOS reviewed all 18 human resources exceptions UNISFA reported in the exception log from January 2022 to March 2024 as shown on table 4. All 18 exceptions were documented, justified and approved, and met the two criteria above in accordance with the related Staff Regulations and Rules and the Administrative Instructions.

Table 4: UNISFA reported human resource exceptions from January 2022 to March 2024

<b>Staff Regulation and Rule category</b>	<b>Number of exceptions</b>
Danger pay	2
Reduced break-in-service	12
Retention in service	3
Determination of step	1
<b>Total</b>	<b>18</b>

*Source: UNISFA exception log in iNeed*

30. OIOS review indicated that the reduced break-in-service exception category had the most exceptions with 12 cases reported during the period. These requests were concentrated between December 2021 to February 2022 when the Mission transitioned from a single troop-contributing country to multiple troop-contributing countries. Some of the units directly involved in the transition, such as Aviation and Security, were in the process of completing new recruitments against temporary posts while the transition was ongoing. The selected candidates were the staff members who had previously been on temporary appointments, and the units requested to have a reduced break-in-service to minimize the operational gap to avoid delays in supporting the transition.

31. However, UNISFA reported the human resource exceptions on average 32 days after making the decision, with 14 (or 78 per cent) out of 18 reported late with the latest delay being 167 days. In addition, sections/units were not promptly forwarding requests and supporting documents to the Human Resources Unit for timely recording in the exception log.

**(5) UNISFA should instruct section and unit heads to promptly provide documentation supporting human resource exceptions to administrative instructions to the Human Resources Unit.**

*UNISFA accepted recommendation 5 and stated it would issue guidance on the required documentation and procedures for requesting, approving, and documenting exceptions.*

#### **IV. ACKNOWLEDGEMENT**

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

Internal Audit Division  
Office of Internal Oversight Services

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of the implementation of the delegation of authority framework in the United Nations Interim Security Force for Abyei

Rec. no.	Recommendation	Critical <sup>5</sup> / Important <sup>6</sup>	C/ O <sup>7</sup>	Actions needed to close recommendation	Implementation date <sup>8</sup>
1	UNISFA should comprehensively identify risks related to its management of the delegation of authority and implement effective mitigation measures.	Important	O	Evidence of an assessment of delegation of authority risks and mitigation measures of identified risks.	30 June 2025
2	UNISFA should: (a) enforce the requirement that all staff delegated with procurement and property management authorities complete mandatory training within the stipulated timeframes; and (b) require staff members to maintain training records to evidence completion of required training.	Important	O	Evidence of monitoring of mandatory training requirements for staff delegated procurement and property management authorities, including providing evidence of completion of training.	30 June 2025
3	UNISFA should take additional measures to ensure the exercising of sub-delegations is consistent with relevant policies and standard operating procedures.	Important	O	Evidence of advice from the Business Transformation and Accountability Division and monitoring measures implemented to ensure compliance with regulations, rules and policies.	30 June 2025
4	UNISFA should establish a process to follow-up on the Business Transformation and Accountability Division's quarterly monitoring reports to ensure timely corrective actions for better performance and accountability.	Important	O	Evidence of monitoring the Business Transformation and Accountability Division's quarterly reports, including corrective actions.	30 June 2025
5	UNISFA should instruct section and unit heads to promptly provide documentation supporting human resource exceptions to administrative instructions to the Human Resources Unit.	Important	O	Evidence of the Chief of Mission Support instructions and prompt provision of documentation to support human resource exceptions.	28 February 2025

<sup>5</sup> 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.

<sup>6</sup> 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.

<sup>7</sup> Please note the value C denotes closed recommendations whereas O refers to open recommendations.

<sup>8</sup> Date provided by UNISFA in response to recommendations.

# **APPENDIX I**

## **Management Response**

**INTER OFFICE MEMORANDUM**

DATE: 29 DECEMBER 2024

Reference UNISFA/MHQ/HOM/IOM-086/2024

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

**From:** Major General Robert Yaw Affram  
Acting Head of Mission/Force Commander  
UNISFA



**Subject:** Draft report on an audit of the implementation of the delegation of authority framework in the United Nations Interim Security Force for Abyei (Assignment No. AP2024-635-01)

1. Your interoffice memorandum of 16 December 2024 on the above subject is acknowledged with thanks.
2. UNISFA is pleased to submit the management comments in the attached annex.
3. Also attached is the draft report with suggested inputs and corrections, made in coordination with BTAD, for your consideration.
4. Thank you and best regards

cc: Ms Fatoumata Ndiaye, Under-Secretary General, OIOS  
Mr. Hoa Khuu, Section Chief, Internal Audit Division, OIOS  
Ms. Uchenna Odenigbo, Chief of Mission Support Division, UNISFA  
Mr. Salim Chehab, OIC, Operations and Resource Management Section, UNISFA  
Mr. Josphat Kariuki, Chief, Audit Response Unit, UNISFA

## Management Response

## Audit of the implementation of the delegation of authority framework in the United Nations Interim Security Force for Abyei

Rec. no.	Recommendation	Critical/ Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNISFA should comprehensively identify risks related to the delegation of authority and implement effective mitigation measures.	Important	Yes	Chief of Mission Support	30 June 2025	The mission shall carry out an assessment within the overall context of ERM (by 30 June 2025), and if it is determined that a risk exists for DOA, it will include it in the ERM.
2	UNISFA should: (a) enforce the requirement that all staff delegated with procurement and property management authorities complete mandatory training within the stipulated timeframes before acceptance of sub-delegations; and (b) require staff members to maintain training records to evidence completion of required training.	Important	Yes	Training officer	30 June 2025	We acknowledge the audit recommendation regarding the delegation of procurement and property management authorities and the associated mandatory training requirements. We accept the recommendation to strengthen the monitoring process to ensure that all delegated officials complete their mandatory training within the stipulated timeframe. However, we respectfully request the removal of the clause requiring mandatory training to be completed before the delegation of authorities. The current practice permits delegated officials to receive their authorities with the understanding that they will complete the required training within a specified timeframe post-delegation. This approach allows for operational continuity and immediate task delegation while ensuring that compliance with training requirements is monitored and enforced within the allotted timeline.
3	UNISFA should take additional measures ensure sub-delegation is consistent with procurement and financial authorities as established in Financial Regulations and Rules and other relevant policies, and complied with.	Important	Yes	Training officer	30 June 2025	UNISFA will take additional measures, including internal training, to ensure that the exercise of sub-delegations is consistent with relevant regulations, rules, policies, practices, and standards.

<sup>1</sup> 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.

<sup>2</sup> 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.

Rec. no.	Recommendation	Critical/ Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
4	UNISFA should establish a process to follow-up on the Business Transformation and Accountability Division's quarterly monitoring reports to ensure timely corrective actions for better performance and compliance.	Important	Yes	Chief of Mission Support	30 June 2025	The mission takes note of the recommendation and will design a process that monitors performance with BTAD quarterly reports.
5	UNISFA should instruct section and unit heads to promptly provide documentation supporting human resource exceptions to administrative instructions to the Human Resources Unit.	Important	Yes	CORM	28 February 2025	UNISFA accepts the recommendation and will issue guidance on the required documentation and procedures for requesting, approving, and documenting exceptions



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INTEROFFICE MEMORANDUM MEMORANDUM INTERIEUR  
OFFICE OF INTERNAL OVERSIGHT SERVICES · BUREAU DES SERVICES DE CONTRÔLE INTERNE  
INTERNAL AUDIT DIVISION DIVISION DE L'AUDIT INTERNE

TO Major-General Robert Yaw Affram  
A Acting Head of Mission and Force Commander  
United Nations Interim Security Force for Abyei

DATE 16 December 2024

REFERENCE OIOS-2024-02366

THROUGH Fatoumata Ndiaye, Under-Secretary-General-  
S/C DE for Internal Oversight Services *Fatoumata*

FROM Byung-Kun Min, Director *BKM*  
DE Internal Audit Division, OIOS

SUBJECT **Draft report on an audit of the implementation of the delegation of authority framework in  
OBJET the United Nations Interim Security Force for Abyei (Assignment No. AP2024-635-01)**

**The implementation of the delegation of authority in UNISFA needed significant improvements, including the need for a comprehensive risk assessment, training for staff and management, monitoring of key performance indicators, and taking measures to prevent and detect inappropriate use of delegations of authority**

1. Please find attached the above-mentioned report for your review. Kindly send your comments to [iad-director@un.org](mailto:iad-director@un.org) by 30 December 2024, including an action plan with target dates and the titles of the individuals responsible for implementing the recommendations in Appendix I. In case target dates are not provided for accepted recommendations, OIOS will indicate them as appropriate for subsequent monitoring and reporting of progress.

2. Kindly also note that OIOS will post the final report, which will include your complete comments and action plan, on its website 30 days after its issuance in line with General Assembly resolution 69/253. Please bear this in mind when you prepare your response.

3. The draft report is not final and may be subject to change based on your comments and any additional evidence.

cc: Ms. Uchenna Odenigbo, UNISFA  
Mr. Salim Chehab, UNISFA  
Mr. Josphat Kariuki, UNISFA

# **Audit of the implementation of the delegation of authority framework in the United Nations Interim Security Force for Abyei**

## **EXECUTIVE SUMMARY**

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The implementation of the delegation of authority in UNISFA needed significant improvement. The control environment was weak due to UNISFA's staff lack of awareness of and compliance with the requirements of the delegation of authority framework and the Financial and Staff Regulations and Rules and misunderstanding and mistrust amongst leadership in the sub-delegations of authority issued by the Acting Heads of Mission/Force Commanders in 2021 and 2024. OIOS highlighted several examples of inappropriate exercise of sub-delegated authority. Further, UNISFA did not adequately monitor its performance against key performance indicators to understand why it was underperforming in the four functional areas of human resources, budget and finance, procurement, and property management.

OIOS made five recommendations. To address issues identified in the audit, UNISFA needed to:

- Comprehensively identify risks related to the delegation of authority and implement effective mitigation measures (**Recommendation 1**).
- Enforce the requirement that all staff delegated with procurement and property management authorities complete mandatory training within the stipulated timeframes before acceptance of sub-delegations, and require staff members to maintain training records to evidence completion of required training (**Recommendation 2**).
- Take additional measures to ensure sub-delegation is consistent with procurement and financial authorities as established in Financial Regulations and Rules and other relevant policies, and complied with (**Recommendation 3**).
- Establish a process to follow-up on the Business Transformation and Accountability Division's quarterly monitoring reports to ensure timely corrective actions for better performance and compliance (**Recommendation 4**).
- Instruct section and unit heads to promptly provide documentation supporting human resource exceptions to administrative instructions to the Human Resources Unit (**Recommendation 5**).

UNISFA accepted recommendations 1, 4 and 5 and has initiated action to implement them. OIOS has reformulated recommendations 2 and 3.

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## Audit of the implementation of the delegation of authority framework in the United Nations Interim Security Force for Abyei

### 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 Security Force for Abyei (UNISFA).
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 for results, 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. Under the DoA framework, the Secretary-General delegated authorities in human resources, budget and finance, procurement and property management to the Acting Head of Mission and Force Commander (Ag. HoM/FC) in UNIFIL. As of 31 March 2024, the Ag. HoM/FC had sub-delegated 69 authorities, including 45 for budget and finance, 9 for human resources, 11 for procurement and 4 for property management. Table 1 shows the status of sub-delegations of authority in UNISFA.

Table 1: Status of sub-delegations of authority by delegation type as of 31 March 2024

Functional area	Delegation type	Number of sub-delegations accepted
	Administration of financial rules	2
<b>Budget and finance</b>	Approving Officer	5
	Certifying Officer	24
	Petty cash/Imprest	14
<b>Human resources</b>	Human resources	9
		9
<b>Procurement</b>	Procurement	11
<b>Property management</b>	Property management	4
<b>Total</b>		<b>69</b>

*Source: Delegation of authority portal*

4. The Department of Management Strategy, Policy and Compliance (DMSPC) through BTAD is responsible for ~~collating relevant performance data to support heads of entities in monitoring and evaluating the exercise of authority.~~ The key performance indicators (KPIs) are published quarterly on a Management Dashboard accessible by UNIFIL. The Department of Operational Support (DOS) is responsible for advising, guiding, training and supporting UNIFIL in implementing the DoA.
5. The Ag. HoM/FC was responsible for overseeing the implementation of the DoA and compliance with relevant reporting requirements. UNISFA had two DoA administrators reporting to the Chief of Mission Support (CMS). There was no distinct budget for implementing the DoA framework within UNISFA, as it was a mission-wide activity.

6. Umoja and Inspira are essential for executing decisions. Umoja streamlines decision-making in budget, procurement and property management and assigns specific roles to individuals who have been assigned sub-delegations. Inspira supports talent management and facilitates oversight of human resource processes. All DoA actions, including issuing, accepting, declining, revoking and suspending delegated authorities are done through an online DoA portal. The DoA portal, managed by the BTAD, is a web-based tool embedded in the United Self-Service application of the Secretariat.

7. Comments provided by UNISFA are incorporated in italics.

## II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

8. The objective of the audit was to assess how efficiently and effectively UNISFA implemented the delegation of authority framework and ensured: (i) enhanced transparency and accountability in the exercise of decision-making authorities, and (ii) authorities subdelegated were aligned with the delegates' responsibilities.

9. This audit was included in the 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 UNISFA mandate.

10. OIOS conducted this audit from June to October 2024 and covered the audit period from 1 January 2022 to 31 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) control environment; (b) delegation of authority implementation; (c) delegation of authority monitoring; and (d) exception reporting.

11. The audit methodology included: (a) interviews with key Mission personnel in the four functional areas; (b) reviews of relevant documentation such as the DoA and sub-delegation instruments; (c) analytical review of data from the DoA portal, Umoja, Inspira and BTAD management dashboards related to the functioning and reporting of delegated authority in UNISFA; (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.

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

## III. AUDIT RESULTS

### A. Control environment

#### Need for a comprehensive risk management related to the delegation of authority

13. A robust control environment for delegation of authority is crucial as it enables good governance, risk management and operational efficiency. The Head of entity (in the case of UNISFA, the Ag. HoM/FC) is responsible for ensuring the DOA framework is in place and operating in the Mission, and especially for proactively identifying and managing risks associated with exercising delegated decision-making authority in UNISFA operating environment

14. The control environment related to the delegation of authority was weak in UNISFA. OIOS review of the 2021 and 2024 sub-delegations of authority noted that there was a significant challenge in implementing them due to multiple issues, including mistrust amongst Mission senior leadership, lack of

familiarity with United Nations regulations and rules, and lack of communication and awareness. This affected staff members, some of whom delayed accepting their new sub-delegations in the portal. This also resulted in instances of inappropriate exercise of sub-delegated authority, including on recruitment, and operational inefficiencies.

15. OIOS review of the Mission's latest entity risk register for 2023-24 noted that UNISFA did not identify DoA as a risk. The Mission did not conduct a risk assessment concerning the implementation of the framework and the increased DoA to mission staff. In addition, interviews with managers and staff responsible for making decisions indicated that they did not consider assessing risks as part of decision-making.

**(1) UNISFA should comprehensively identify risks related to the delegation of authority and implement effective mitigation measures.**

*UNISFA accepted recommendation 1 and stated it would carry out a risk assessment and, if it determined that delegation of authority risks exists, would include it in the Enterprise Risk Management register. Recommendation 1 remains open pending evidence of implementation.*

#### Reporting structure of the delegation of authority portal administrators

16. ~~In structuring the reporting relationship of the DoA portal administrators, due consideration must be given to avoiding conflicts of interest.~~ OIOS reviewed the DoA reporting structure and noted that the Chief, Audit Response Unit was also the primary DoA portal administrator, with the alternate administrator being the Chief, Field Technology Section. Both staff members in their dual roles reported directly to the Chief of Mission Support. Comparatively, in four other peacekeeping missions<sup>1</sup> the primary portal administrators reported to the head of mission or a front office function. For example, the Principal Coordination Officer at the D-1 level was responsible for administering UNIFIL's DoA portal on behalf of the HoM/FC.

17. UNISFA advised that they created this reporting structure because they believed the Chief, Audit Response Unit had the requisite background knowledge. However, decisions about reporting structures should consider the appropriate accountability and reporting relationships. UNISFA could consider reviewing the reporting relationship of the portal administrators with the view to enhancing oversight by the Ag. HoM/FC of DOA implementation and monitoring.

#### Compliance with mandatory training

18. UNISFA is required to ensure all staff complete mandatory DoA training per the Delegation of Authority from the Secretary-General to Head of Entity. Training provides staff with the knowledge and resources to perform their jobs effectively and efficiently.

19. Some staff members who were sub-delegated authorities did not provide evidence that they had completed the required training courses to effectively perform their functional roles. OIOS review of completion rates for DoA mandatory learning requirements indicated opportunities for improvement, as shown in table 2.

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<sup>1</sup> United Nations Organization Stabilization Mission in the Democratic Republic of the Congo, United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic, United Nations Mission in the Republic of South Sudan, and United Nations Interim Force in Lebanon.



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

<b>Delegation of authority mandatory training</b>	<b>Completion Rate</b>
Chartered Institute of Procurement and Supply Chain (Level 4)	57%
United Nations Procurement Training Campus (Basic Courses)	86%
Fixed Asset Management for Property Managers	62%

20. The low completion rate of mandatory training was attributed to a lack of management oversight for ensuring staff members complete all the required training before being delegated authorities. Insufficient training can lead to staff performing roles and making decisions without the necessary skills and knowledge, leading to increased risk of errors, reduced productivity and non-compliance with United Nations regulations and rules.

**(2) UNISFA should: (a) enforce the requirement that all staff delegated with procurement and property management authorities complete mandatory training within the stipulated timeframes before acceptance of sub-delegations; and (b) require staff members to maintain training records to evidence completion of required training.**

*UNISFA stated it would ensure staff with a sub-delegation of authority have the necessary training. Recommendation 2 remains open pending evidence of implementation.*

## **B. Delegation of Authority implementation**

21. Sub-delegation should be along reporting lines on a functional basis consistent with the anticipated responsibilities. Staff members to whom authority is sub-delegated are accountable for exercising the highest standard of professionalism and integrity. Delegators remain accountable and responsible for the exercise of authority that they sub-delegated. OIOS review of documentation and interviews with Mission staff highlighted instances of inappropriate exercise of sub-delegated authority.

### SOP for supply chain management

22. In August 2023, the Supply Chain Management Section developed a standard operating procedure (SOP) for supply chain management processes. OIOS noted that the SOP was not always consistent with DOS guidelines on supply chain management and warehousing:

- The SOP referenced a memo from the former CMS dated 30 January 2023 authorizing the Chief, Supply Chain Management Section to use funds from the Engineering and Facilities Management Unit's cost centre to procure construction materials for the Smart Camp project without the consent of the technical unit. This bypassed established acquisition processes.
- Although the authority to create and sign contracts is assigned to the Procurement Section, the SOP stated that the AMU should "establish" new contracts for replenishing fast-moving goods and medical and life support items. AMU staff, in interviews with OIOS, stated they did not agree with the guidance as the Unit would have to create and sign contracts, which is not their role.

### Funds commitment by Certifying Officers

23. OIOS identified 10 Life Support Unit shopping carts for general items such as stationery, furniture and toiletries that were raised by individual contractors within the Central Warehouse Unit and certified by the Chief, Central Warehouse Unit. These shopping carts should have been raised by AMU and certified by the Chief, Life Support Unit. This contravenes the Financial Regulations and Rules, which require certifying officers to only commit funds against the accounts for which authority has been delegated to them. According to the AMU terms of reference, only AMU should be raising shopping carts on behalf of technical sections and units.

**(3) UNISFA should take additional measures to ensure sub-delegation is consistent with procurement and financial authorities as established in Financial Regulations and Rules and other relevant policies, and complied with.**

## **C. Delegation of Authority monitoring**

### Follow-up on key performance indicators

24. Entities are required to establish appropriate mechanisms to monitor the exercise of sub-delegated authorities and demonstrate that authorities are exercised responsibly and transparently. The Mission is responsible for reviewing decision-making against the 14 KPIs<sup>2</sup> outlined in the accountability framework for monitoring delegated decision-making authority.

25. The DoA administrator indicated that monitoring is conducted by BTAD through its KPIs and management dashboards and BTAD sends quarterly monitoring reports to the Mission to address issues noted in the exercise of sub-delegated authority. UNISFA did not provide evidence that it: (a) reviewed and analyzed BTAD's quarterly monitoring reports; (b) documented an action plan to respond to BTAD's comments on non-performance on various KPIs; or (c) took action to improve performance.

26. OIOS reviewed nine quarterly KPI reports from January 2022 to March 2024 in the BTAD management dashboard. Out of the 14 KPIs for which the Mission reported data, it did not comply with 8 (or 57 per cent). The reported KPIs are shown in table 3. In addition to lower completion of mandatory courses and delays in reporting exceptions to the administrative instructions noted in this report, UNISFA also significantly underperforming in the following KPIs:

- Only 66 per cent of UNISFA posts were recruited within the target of 120 days, while the gender parity ratio was 74 to 26 for men and women, respectively.
- Compliance with the advance travel purchase policy was below the 100 per cent target at 43 per cent.
- Payment timelines to service providers was below the 100 per cent target at 57 per cent for a payment to be made within 32 days of receipt of the invoice.
- Prevention of loss of property by ensuring 100 per cent inspection of property every year fell short at 77 per cent.

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<sup>2</sup> Two KPIs were not applicable to UNISFA. Equitable geographical distribution, which requires that at least 50 per cent of staff appointments be from unrepresented and underrepresented countries, does not apply to peacekeeping missions. Voluntary contributions management does not apply to UNISFA as it is funded through assessed contributions.



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Table 3: Key performance indicators for the period January 2022 to March 2024

Functional area	KPIs	Target	Average performance <sup>3</sup>
Human resources	Gender parity	Gender parity of 50%/50% male and female at grades P1-P5 and D1	Not fully met 74%/26%
	Recruitment process	100% within 120 days from job opening to selection	Not fully met 66%
	Mandatory learning	100% completion of all mandatory courses	Not fully met 40%
	Exceptions to administrative instructions	Within 4 days to report decision related to exceptions	Not fully met 16 days
Budget and finance	Expenditure against appropriations	100% of budget consumption against budget allotment	Met target 108%
	Timely payment to service providers	100% within 32 days of invoice payment days from date of receipt of invoice	Not fully met 57%
	Cost recovery sustainability	Cost recovery collected from clients for services provided by entity should be below 100% in each reporting period	Met target 20%
Property management	Prevention of loss of property	100% of property inspected every year	Not fully met 77%
	Write-off and disposal of property	Under 90 days to write-off non-used property	Met target 45 days
	Property management mandatory training	100% completion of all training courses	N//A <sup>4</sup>
Procurement	Standalone purchases	Percentage of standalone purchases versus purchases from long-term contracts	Met target 36%
	Utilization of formal methods of solicitation	Minimize exceptions to formal methods of solicitation	Met target 22%
	Procurement approvers with delegation	100% of approvers with delegation	Not fully met 98%
Travel	Compliance with advance purchase rule	100% of official travel request completed within 16 days	Not fully met 43%

Sources: BTAD AIM management dashboard

27. The lack of adequate monitoring of DOA implementation prevented UNISFA from improving accountability and decision-making in the areas where it underperformed.

**(4) UNISFA should establish a process to follow-up on the Business Transformation and Accountability Division's quarterly monitoring reports to ensure timely corrective actions for better performance and compliance.**

*UNISFA accepted recommendation 4 and stated that it would design a process to monitor performance with the quarterly monitoring reports. Recommendation 4 remains open pending evidence of implementation.*

<sup>3</sup> The average performance was calculated based on nine quarterly periods from the first quarter of 2022 to the first quarter of 2024.

<sup>4</sup> Suspended pending issuance of updated property management DoA instrument.

## D. Exception reporting

### Human resources exceptions to administrative instructions

28. The head of entity has the authority to grant exceptions to administrative instructions in human resources provided the exceptions are: (a) consistent with the United Nations Staff Regulations and Rules or any other decision of the General Assembly; and (b) not prejudicial to the interests of any other staff member or group of staff members. All exceptions must be documented in an exception log and reported to the Under-Secretary-General of DMSPC within four business days of making the decisions.

29. OIOS reviewed all 18 human resources exceptions UNISFA reported in the exception log from January 2022 to March 2024 as shown on table 4. All 18 exceptions were documented, justified and approved, and met the two criteria above in accordance with the related Staff Regulations and Rules and the Administrative Instructions.

Table 4: UNISFA reported human resource exceptions from January 2022 to March 2024

Staff Regulation and Rule category	Number of exceptions
Danger pay	2
Reduced break-in-service	12
Retention in service	3
Determination of step	1
<b>Total</b>	<b>18</b>

Source: UNISFA exception log in iNeed

30. OIOS review indicated that the reduced break-in-service exception category had the most exceptions with 12 cases reported during the period. These requests were concentrated during the period of December 2021 to February 2022 when the Mission transitioned from a single troop contributing country to multiple troop-contributing-countries. Some of the units directly involved in the transition, such as Aviation and Security, were in the process of completing new recruitments against temporary posts while the transition was ongoing. The selected candidates were the staff members who had previously been on temporary appointments, and the units requested to have a reduced break-in-service to minimize the operational gap to avoid delays in supporting the transition.

31. However, UNISFA reported the human resource exceptions on average 32 days after making the decision, with 14 (or 78 per cent) out of 18 reported late with the latest delay being 167 days. In addition, sections/units were not promptly forwarding requests and supporting documents to the Human Resources Unit for timely recording in the exception log. Thus, there was a risk that reported exceptions might not be consistent with the Staff Regulations and Rules, and thus incorrectly reported in the exception log.

**(5) UNISFA should instruct section and unit heads to promptly provide documentation supporting human resource exceptions to administrative instructions to the Human Resources Unit.**

*UNISFA accepted recommendation 5 and stated that it would establish a procedure for authorization of exceptions mission-wide. Recommendation 5 remains open pending evidence of implementation.*

#### **IV. ACKNOWLEDGEMENT**

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

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**APPENDIX I**

**Management Response**

**Audit of the implementation of the delegation of authority Framework in the United Nations Interim Security Force for Abyei**

Rec. no.	Recommendation	Critical <sup>5</sup> / Important <sup>6</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNISFA should comprehensively identify risks related to the delegation of authority and implement effective mitigation measures.	Important				
2	UNISFA should: (a) enforce the requirement that all staff delegated with procurement and property management authorities complete mandatory training within the stipulated timeframes before acceptance of sub-delegations; and (b) require staff members to maintain training records to evidence completion of required training.	Important				
3	UNISFA should take additional measures ensure sub-delegation is consistent with procurement and financial authorities as established in Financial Regulations and Rules and other relevant policies, and complied with.	Important				
4	UNISFA should establish a process to follow-up on the Business Transformation and Accountability Division's quarterly monitoring reports to ensure timely corrective actions for better performance and compliance.	Important				
5	UNISFA should instruct section and unit heads to promptly provide documentation	Important				

<sup>5</sup> 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.

<sup>6</sup> 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.

**APPENDIX I**

**Management Response**

**Audit of the implementation of the delegation of authority framework in the United Nations Interim Security Force for Abyei**

Rec. no.	Recommendation	Criticals/ Important <sup>6</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	supporting human resource exceptions to administrative instructions to the Human Resources Unit.					