INTERNAL AUDIT DIVISION

REPORT 2025/035

Audit of implementation of projects for victims of sexual exploitation and abuse in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

MINUSCA needed to address gaps in implementing partner selection and project monitoring

30 July 2025
Assignment No. AP2024-637-03

Audit of implementation of projects for victims of sexual exploitation and abuse in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of implementation of projects for victims of sexual exploitation and abuse in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (MINUSCA). The objective of the audit was to assess the adequacy, effectiveness and efficiency of the processes for managing projects aimed at assisting victims of sexual exploitation and abuse perpetrated by Mission's personnel. The audit covered the period from 1 January 2023 to 31 March 2025.

MINUSCA implemented victims' assistance projects providing victims with vocational skills to initiate income-generating activities to sustain their lives. However, the implementation of the projects was affected by a weak control environment and absence of adequate project management arrangements. MINUSCA did not establish a project steering committee to provide oversight for project implementation. Without the oversight of a project steering committee, the project coordinator initiated the projects and selected the implementing partner without a comparative advantage analysis. OIOS review of project implementation activities and field visits at the project locations indicated that the projects were not effectively managed. MINUSCA had not conducted any follow-up reviews, assessments, or evaluations of completed projects.

OIOS made six recommendations. To address issues identified in the audit, MINUSCA needed to:

- Establish a project steering committee and take measures to strengthen the management framework for victim assistance projects to ensure sustainable and victim centered assistance.
- Assess the circumstances which led to the selection of the implementing partner without a comparative advantage analysis and take appropriate measures to establish accountability.
- Strengthen monitoring of victim assistance projects by revising the project plan for the ongoing projects and defining key performance indicators.
- Ensure staff assigned to perform finance and budget functions in project implementation are provided with adequate guidance, instructions and training.
- Determine the impact of the withheld payments from the implementing partner and take mitigating actions against any legal implications.
- Conduct an evaluation of victim assistance projects to assess the overall impact and benefit to the beneficiaries and improve the overall management of future projects.

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

CONTENTS

Audit of implementation of projects for victims of sexual exploitation and abuse in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of implementation of projects for victims of sexual exploitation and abuse in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (MINUSCA).

2. In 2019, the High-Level Steering Group on preventing sexual exploitation and abuse (SEA), convened at the principal level by the Chef de Cabinet, endorsed the United Nations Protocol on the provision of assistance to victims of SEA (the Protocol) as part of its commitment to advancing a system-wide approach. The Steering Group is composed of representatives from relevant United Nations departments and agencies. As per the Protocol, all United Nations entities are responsible for providing appropriate assistance to SEA victims as soon as possible, based on United Nations and humanitarian architectures.

3. In MINUSCA, the Special Representative of the Secretary-General (SRSG) holds the overall responsibility for implementing SEA strategies, including the Protocol. The Deputy SRSG/Resident Coordinator/Humanitarian Coordinator leads the UN Country Team's efforts on the overall coordination on Protection from Sexual Exploitation and Abuse (PSEA). CDT is responsible for providing/coordinating assistance to any victim of sexual exploitation and abuse perpetrated by United Nations mission personnel. Assistance is delivered through referrals, partnerships, and agreements with service providers. The Senior Victims' Rights Officer (SVRO) supports the monitoring and coordination of the provision of assistance and support to ensure that victims' rights are upheld, in conjunction with the DSRSG.

4. Whenever an allegation of SEA is reported to the SRSG, CDT or OIOS, the SVRO should be notified immediately. For child victims (under the age of 18), the CDT, in coordination with the SVRO, facilitates support through the United Nations Children's Fund (UNICEF) and its implementing partners. For adult victims, support is coordinated with the United Nations Population Fund (UNFPA) and delivered through field-based implementing partners. Assistance may include safety measures, medical care, dignity kits, mental health support, and legal assistance.

5. In addition, MINUSCA implemented projects to support victims of SEA committed by Mission personnel, and to support vulnerable women and girls at risk of SEA, as well as children born as a result of SEA. These projects provide victims with vocational skills to initiate income-generating activities to sustain their lives. The Mission budget for victims' assistance projects for 2022/23, 2023/24 and 2024/25 was $384,100, $384,100 and $500,000 respectively.

6. MINUSCA CDT established a project management team from its existing resources, comprising a staff member at a P-4 level, one United Nations Volunteer and a national staff member, all reporting to Chief CDT, who also served as the project coordinator. A new Chief CDT joined the Mission on 15 January 2025, following the retirement of the former Chief CDT and project coordinator on 30 November 2024.

7. The implementation of SEA victims' assistance projects was governed by the United Nations Guidelines on mandated programmatic activities[1] funded through peacekeeping assessed budgets issued by the erstwhile Department of Peacekeeping Operations/ Department of Field Support (DPKO/DFS)[2].

8. In MINUSCA, the CDT used the Case Management Tracking System to manage and track conduct and discipline cases throughout their lifecycle, from initial intake to closure. In addition, Victims Assistance tracking database was used to manage support provided to victims of SEA and track referrals, assistance received and information about service providers. Also, the Mission used Umoja finance module to manage cash advances received and expenditure reports submitted by the implementing partner (IP).

9. As of 21 November 2024, MINUSCA's Case Management Tracking System recorded 305 SEA cases involving 778 victims (517 adults and 261 children).

10. Comments provided by MINUSCA are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

11. The objective of the audit was to assess the adequacy, effectiveness and efficiency of the management of projects aimed at assisting victims of sexual exploitation and abuse, perpetrated by the Mission's personnel[3].

12. This audit was included in the 2024 risk-based work plan of OIOS due to the reputational and operational risks of not effectively implementing these projects.

13. OIOS conducted this audit from November 2024 to March 2025. The audit covered the period from 1 January 2023 to 31 March 2025. Based on an activity-level risk assessment, the audit covered higher and medium risks areas in the management of projects for SEA victims, which included project governance, implementation and monitoring.

14. The audit methodology included: (a) interviews with key personnel, (b) review of relevant documentation, (c) assessment of data management systems, including CDT Case Management Tracking System, and Victims Assistance tracking database, (d) analytical review of data on SEA victims and MINUSCA support, and (e) conducting focus group meetings with beneficiaries in Alindao, Bambari and Bangui to ascertain the effectiveness of project activities.

15. To assess data reliability, OIOS (a) reviewed related documentation, data in the Case Management Tracking System and Victims Assistance Tracking database and data on the cash advances received and expenditure reports submitted by the IP from the IP module in Umoja and the IP bank statements; and (b) interviewed CDT staff who maintained the data. In addition, OIOS traced samples of expenses recorded in the IP module to the original invoices submitted by the IP. OIOS determined that the data was sufficiently

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[1] Programmatic funding is a resource provided for programmatic activities in the assessed budget of a mission to fund mandated programmatic activities as a tool to more effectively pursue political progress and wider mandate delivery which can be implemented either by a mission or through implementing partners.

[2] In January 2019, the Department of Operational Support (DOS) and Department of Peace Operations (DPO) replaced the Department of Peacekeeping Operations (DPKO) and Department of Field Support, respectively.

[3] Category of personnel: Military includes members of military contingents, military staff officers, military liaison officers and military observers. Police include members of formed police units, United Nations Police officers, and other government provided personnel, such as justice and corrections personnel. Civilian includes international and national staff members, United Nations Volunteers, consultants and contractors.

reliable for the purpose of addressing audit objectives, while related observations are presented in the current report.

16. The audit was conducted in accordance with the Global Internal Audit Standards.

III. AUDIT RESULTS

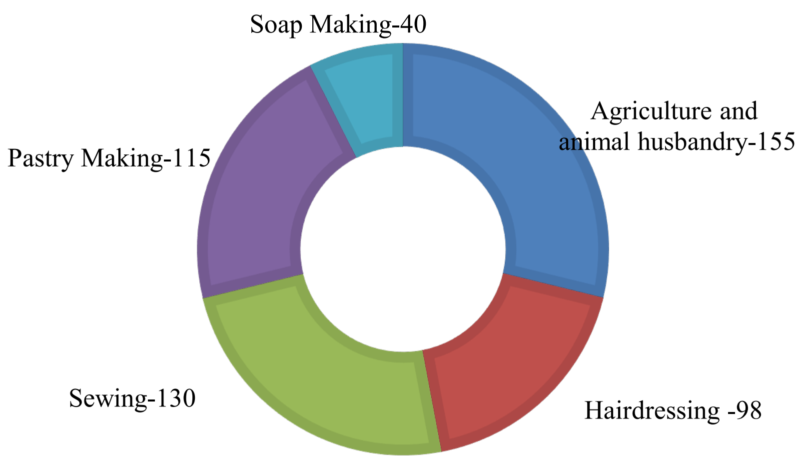
A. Project governance

<u>Weak control environment and project management</u>

17. From 2023 to 2025, MINUSCA initiated five projects in fourteen locations at a total cost of $815,066, of which one project at a cost of $251,168 was funded from the Trust Fund in Support of Victims of Sexual Exploitation and Abuse (Trust Fund) under a Memorandum of Understanding (MOU) dated 15 November 2022 with Department of Management Strategy, Policy and Compliance, for the realization of victims' rights, and four projects at a cost of $563,898 as part of its programmatic budget to support victims. MINUSCA engaged an international non-governmental organization (NGO) as an IP. The implementation of two of the four projects funded from the programmatic budget covering seven locations was in progress as of 31 March 2025.

18. Out of the 778 victims recorded in the Victims Assistance tracking database, the five projects were implemented to benefit a total of 628 SEA victims, women and girls exposed to SEA in 14 locations. The Trust Fund was used to implement one project to benefit 220 beneficiaries (108 SEA victims and 112 women and girls exposed to SEA) in three Mission locations (Alindao, Pombolo, and Mobaye), while the four programmatic fund projects were implemented in 11 locations to benefit 408 victims (134 SEA victims and 274 women and girls exposed to SEA) including Bambari, Bangassou, Nola, Bouar, Berberati and Bangui. The projects aimed to provide skills training in five different areas and upon completion provided startup kits for the beneficiaries to start income-generating activities. The seven completed projects were able to provide vocational training for 538 beneficiaries as presented in Figure 1. In addition, 67 children who were born as a result of SEA were provided with school support, including school fees and school materials.

Figure-1: Number of beneficiaries by type of vocational training



Source: MINUSCA CDT project management records

19. However, OIOS' review of the records for the 5 projects , field visits to two of the seven completed projects in Alindao and Bambari, one in-progress project in Bangui and interviews with relevant Mission personnel and other stakeholders, indicated that the implementation of the projects was significantly affected by a weak control environment and project management.

(a) Oversight and segregation of duties was inadequate

20. The Guidelines on mandated programmatic activities (funded through peacekeeping assessed budgets) require the Mission to designate a programme coordinator and establish a programmatic activity steering committee (The Committee). The project coordinator is responsible for the development of proposals, implementation of the projects and reporting to the Committee. The Committee is responsible for the selection, execution, monitoring, impact assessment and quality control of the project. The Committee also makes recommendations to the SRSG for informed decisions on the projects.

21. The Mission did not establish a project steering. MINUSCA also failed to ensure proper segregation of duties in project management. The project coordinator initiated the projects, received and evaluated the project proposals, and selected the IP without oversight from Mission senior leadership.

(b) Project management framework was inadequate

i) Needs assessment was not conducted prior to launching projects

22. The Mission was required to conduct a project needs assessment to determine the geographic and demographic focus and identify the victims' needs, challenges, and preferred types of assistance.

23. A review of the project proposals submitted by the IP and interviews with relevant MINUSCA personnel indicated that the proposals were based on the SEA risk assessment conducted by CDT between November 2022 and April 2023. However, beyond this assessment, the Mission did not conduct specific surveys or focus group meetings with victims to better understand their needs, challenges, and preferred forms of support. OIOS field visits to Alindao, Bambari and Bangui, and interviews with relevant stakeholders and beneficiaries indicated that the project management team and the IP did not conduct local needs assessment to inform the design of victim support programmes. Instead, the IP replicated the vocational training it had implemented in another Mission, without customizing it to the local context. As a result, the following issues were noted:

- **The projects did not adequately meet the needs of the victims -** Vocational training was intended to equip beneficiaries with skills to generate income, either through self-employment or by securing jobs. However, OIOS field visit to Alindao and Bambari indicated that beneficiaries trained in agriculture could not start farming due to lack of access to land, while those trained in hairdressing or pastry making were unable to start their own businesses or find employment. This was because the Mission did not make adequate market studies that would ensure sustainability of the projects beyond the training phase. As a result, there was a risk that the projects would not achieve their intended outcomes.

- **There were no criteria for determining project locations -** The selection of project locations was not guided by predefined criteria. Instead, the project coordinator made the decisions based on professional judgment. As a result, the projects were not implemented in locations such as Dekoa and Sibut, which had reported 133 and 31 victims respectively, accounting for 21 per cent of the victims.

- **Adequacy of startup kits was not validated -** There was no evidence indicating that the project management team had validated the adequacy of the startup kits for beneficiaries to start income generating activities. For example, during OIOS focus group meetings in Alindao and Bambari, beneficiaries in hairdressing training reported that the kits lacked essential items, such as a hair dryer, which prevented them from starting income generating activities.

ii) The implementing partner was selected without comparative advantage analysis

24. The Guidelines on mandated programmatic activities (funded through peacekeeping assessed budgets) require the Mission to justify the selection of a partner through a comparative advantage analysis when proposal from a single IP is selected from the outset. The comparative advantage analysis should assess the partner's mandate, demonstrated capacity (resources, leverage, effective and efficient delivery, programme approaches, accountability for results, and cost effectiveness) and unique contribution in the selected areas of activity.

25. A review of the project documentation indicated that MINUSCA selected an IP to implement all five projects, without conducting a comparative advantage analysis including market research. The selection was made by the project coordinator based on prior experience of working with the IP in another mission. At the time of selection, the IP did not have an operation or an office in CAR. There was no evidence that the selection was endorsed by a project review committee or Mission management.

26. A review of the list of Prevention of SEA cluster members and interview with the cluster coordinator showed that 16 United Nations agencies, funds, and programmes, 66 international NGOs, and 108 national NGOs operated in CAR to assist SEA victims. This indicated the availability of a sufficient number of competent organizations with experience in vocational training that could have been invited to submit proposals, allowing for a competitive selection process in the best interests of the Organization.

iii) The project proposals and the related memorandum of understanding were not sufficiently reviewed to support an informed decision on the projects

27. A review of the training curricula for three vocational training courses, the list of the startup kits distributed to the beneficiaries, and an interview with the IP management team indicated that the following conditions impacted the effective delivery of the training:

- **Curricula were not developed for all the vocational training -** The IP could not provide training curricula in two of the five courses - hairdressing and pastry making. OIOS interviews with four trainers recruited by the IP in Alindao and Bangui indicated that the IP did not provide any guidelines, and trainers had to develop their own lesson plans. Therefore, there was no assurance that the vocational training met its intended objectives.

- **The qualifications of the trainers were not documented** - The IP could not provide profiles of its trainers to determine whether they possessed the appropriate qualifications and experience. Interviews with the trainers indicated that they were selected based on similar training courses they delivered to SEA victims for non-governmental organizations, but that experience could not be substantiated.

- **There were no criteria for determining participants' successful completion of the vocational training** - The IP did not establish standards for attendance to determine how many absences would be allowed for a trainee to complete training and receive a certificate. OIOS interview with a sewing trainer in Alindao revealed that beneficiaries stopped attending the training due to inadequate training materials. Despite this, they still collected the startup kits after the training, as their names remained on the beneficiaries' list. Furthermore, the IP did not assess the beneficiaries' level of competence before awarding the startup kits and certificates.

28. The project proposals were not assessed for key elements, such as IP's experience, approach and methodology, qualifications and competence of proposed personnel, and quality control mechanism. Nevertheless, the project coordinator proceeded with drafting the MOUs. Subsequently, the Office of Chief of Staff and the Mission Support Division approved them without ensuring that the project coordinator had conducted the required due diligence.

29. In addition, OIOS review of the project proposals and five MOUs between MINUSCA and the IP identified several deficiencies. Two MOUs did not specify the number of beneficiaries by location, and the proposals lacked details on how training equipment and startup kits would be transported to 12 of the 14 training locations. As a result, MINUSCA incurred an additional cost of $14,000 for shipping and transporting training materials and startup kits, increasing overall project expenses. Additionally, the Mission did not verify the IP's registration in CAR prior to finalizing the MOU but did so later request from OIOS.

30. The Legal Affairs Section indicated that there was a lot of pressure to clear the MOUs as quickly as possible to avoid delays in implementing the projects.

(1) MINUSCA should establish a project steering committee and take measures to strengthen the management framework for victims' assistance projects to ensure sustainable and victims' centered assistance.

MINUSCA accepted recommendation 1 and stated that the Mission would take action to establish a project steering committee chaired by the Deputy Special Representative/Humanitarian Coordinator/Resident Coordinator to strengthen the management and oversight of victims' assistance projects. The Mission would ensure there would be good collaboration between the steering committee and relevant actors for effective implementation of projects.

(2) MINUSCA should assess the circumstances which led to the single selection of the implementing partner without a comparative advantage analysis for implementation of projects for victims of sexual exploitation and abuse and take appropriate measures to establish accountability.

MINUSCA accepted recommendation 2 and stated that the Mission would take action to find out the circumstances which led to single sourcing of victims' assistance projects without a comparative advantage analysis. Following this assessment, the Mission would take appropriate action and ensure no single sourcing selection, but comparative advantage analysis is applied for implementation of future projects.

B. Project implementation and monitoring

<u>Projects were not adequately monitored</u>

31. The project management team was responsible for implementing the projects and ensuring project monitoring and reporting schedules were agreed upon with the IP to monitor the timely project completion. Progress reports were expected to be prepared monthly, with any performance issues identified and addressed in a timely manner.

32. OIOS review of the project monitoring in the implementation of victims' assistance projects and interview with the project management team and the project coordinator indicated the following issues:

- There was no project-related information in 11 out of 36 CDT weekly reports reviewed for the period 1 March 2023 to 28 February 2025. Despite the reporting requirements to updates on ongoing SEA projects, CDT representatives in the regions submitted reports stating, "Nothing to Report," even though projects were active and facing challenges. This was an oversight by CDT management in ensuring accurate and complete reporting. As a result, the project coordinator may not be timely informed of challenges in the implementation of the projects.

- The Mission did not track and monitor the implementation of recommendations from various project oversight entities including MINUSCA Senior Victims' Rights Officer, CDT And the Trust Fund team from DMSPC. These recommendations included addressing delays in the delivery of training materials and fund disbursements, unclear project timelines, failure to provide startup kits, exclusion of food and transportation costs for beneficiaries travelling over three kilometers to training centers, and the need for regular monthly meetings to share updates and track project progress. Delays in the implementation of these recommendations impacted on the effectiveness and efficiency of the projects.

33. A further analysis of three completed projects and two ongoing projects indicated that all the projects took longer than the permitted 365 days (one year) timeline specified in the MOU for a Trust Fund project and 180 days for the four programmatic fund projects as follows:

- The Trust Fund project, covering three locations (Alindao, Mobaye and Pombolo) and amounting to $251,168, was completed 524 days after payment of the first installment.

- The first and second programmatic fund projects, covering five locations (Bambari, Bangassou, Nola, Bouar and Berberati) and amounting to $320,000, were completed 539 days after payment of the initial installment.

- Although no significant progress had been made in implementing the two ongoing programmatic fund projects covering Bangui, Boali, Paoua, Pougol, Bossangoa and Bria, they had already taken on average 311 days.

34. Furthermore, the Mission did not establish key performance indicators to measure the IP's performance against agreed targets. The delays in project completion were also attributed to logistical challenges and lack of adequate planning and feasibility studies.

(3) MINUSCA should strengthen monitoring of victims' assistance projects by revising the project plan for the ongoing projects, defining key peformance indicators to measure progress systematically, and identifying, reporting, documenting, and resolving issues in a timely manner for effective and efficient project implementation.

MINUSCA accepted recommendation 3 and stated that it would involve the implementing partner, the Mission's Legal Affairs Section, and all relevant sections in reviewing the gaps observed in the implementation of the projects, particularly those related to benchmarks for project execution, timely delivery of training materials and startup kits, and broader logistical issues. However, if the projects are no longer considered viable, there would be no need to revise the project plans. In such cases, the

Mission's Legal Affairs Section would assess whether the related Memorandum of Understanding should be terminated.

Need to review adequacy and timeliness of processing project expenditures

35. The MOU between MINUSCA and the IP required MINUSCA to pay 40 per cent of the grant upon signing of the MOU by both parties, followed by 40 per cent and 20 per cent disbursements. The MOU also requires that the last installment shall be paid for by MINUSCA upon receipt of the funds utilization statements and a substantive report showing written evidence that the funds from the first and second installments have been utilized in accordance with the terms and conditions of the MOU. Also, the disbursement of funds schedule needs to be linked to progress reporting.

36. A review of the expenditure reports of the Trust Fund and four programmatic fund projects indicated that the IP received 13 advance payments, 11 of which were cleared by the Financial Reporting and Performance Section (FRPS) and two were still outstanding. However, OIOS noted the following:

- **The IP was not paid timely** - There were delays in the payment of the second and third installments of the Trust Fund project by 238 days and 135 days respectively. The FRPS indicated that this was mainly due to incomplete and delayed submission of required financial documents by the project management team, issues related to Trust Fund availability, and technical challenges in Umoja for processing payments.

- **Unutilized funds were not returned to the Mission -** OIOS review of four expenditure statements related to the trust fund project implemented in three locations totaling $251,168 indicated that the IP had not accounted for $2,408 more than one year after the completion of the projects as compared to the required 60 days. This occurred because the Mission did not review unbalanced financial reports in a timely manner.

- **Original invoices were not properly archived by the project management team -** The FRPS processed expenditure reports based on scanned documents and not originals, so after the advance was settled, the original invoices were not properly archived by the project management team, which increased the risk of duplicate payment or loss of invoices.

- **Full payment was made before the completion of the project -** Payments were not linked to progress reports and the IP was fully paid before completing the projects. In addition, there was no assurance that all the expenditure was incurred on the project as there were no documents to support the fact that the goods purchased were received by beneficiaries. Three trainers interviewed by OIOS revealed that they had not received adequate training materials and had not been paid since their recruitment in December 2024. At the time of the audit, 60 beneficiaries in Bangassou had not received startup kits despite full payment of the third installment.

37. The above occurred because the project management team did not adequately review project implementation and funds utilization. The team did not ensure that project expenditures were properly cleared by comparing actual performance against baseline schedules and cost documents. MINUSCA FRPS advised that a finance and budget staff member had been assigned within CDT to conduct detailed review of documentation submitted by the IP before forwarding any request for transaction processing to FRPS. However, this staff member was not provided with adequate guidance and training.

38. Additionally, FRPS received instructions from senior management not to process any further payments arising from the MOU amendments totaling $44,666 and the second tranches of payments for the last two programmatic fund projects amounting to $97,559. MINUSCA did not issue any formal communication to the IP during the audit and the legal implication of such decision was not assessed by the Legal Affairs Section, exposing the Mission to potential disputes and litigation risks.

(4) MINUSCA should ensure that staff assigned to perform finance and budget functions in programmatic fund projects implementation are provided with adequate guidance, instructions and training by the Financial Reporting and Performance Section to ensure advance payments to implementing partners and subsequent expenditure reports are adequately reviewed and monitored.

MINUSCA accepted recommendation 4 and stated that the Financial Reporting and Performance Section with first-line support from the Conduct and Discipline Team and all relevant sections would provide staff assigned to perform finance and budget functions in programmatic funds project management with guidance, instructions, and training to develop their capacities and monitor advance payments and expenditure reports appropriately.

(5) MINUSCA should determine the impact of the withheld payments from the implementing partner and take mitigating actions against any legal implications.

MINUSCA accepted recommendation 5 and stated that the Conduct and Discipline Team, the Mission Support Division and the Legal Affairs Section would review the status of ongoing projects and provide advice for senior management's decision on the way forward with these projects.

Need to conduct follow up reviews after completion

39. The Mission is required to conduct an evaluation of the overall impact and management of victims' assistance projects to determine both the actual benefits for beneficiaries and their impact on public perception.

40. MINUSCA has not conducted any follow-up review, assessment or evaluation of the projects for victims of sexual exploitation and abuse. Such review or evaluation is necessary as there were significant gaps in project planning and implementation, resulting in non-achievement of the intended objectives, as noted above. The evaluation would provide the Mission with critical information for improving the overall programme management.

(6) MINUSCA should conduct an evaluation of victims' assistance projects to assess the overall impact and benefit to the beneficiaries and improve the overall management of future projects.

MINUSCA accepted recommendation 6 and stated that the Mission would conduct an evaluation of the completed projects using available resources and the lessons learnt would be included in future victims' assistance projects.

IV. ACKNOWLEDGEMENT

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

Internal Audit Division
Office of Internal Oversight Services

ANNEX I

STATUS OF AUDIT RECOMMENDATIONS

Audit of implementation of projects for victims of sexual exploitation and abuse in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (AP2024-637-03)

Rec. no.	Recommendation	Critical[4]/ Important[5]	C/ O[6]	Actions needed to close recommendation	Implementation date[7]
1	MINUSCA should establish a project steering committee and take measures to strengthen the management framework for victims' assistance projects to ensure sustainable and victims' centered assistance.	Important	O	Receipt of evidence indicating a project steering committee has been established to strengthen the management framework for victims' assistance projects.	30 September 2025
2	MINUSCA should assess the circumstances which led to the single selection of the implementing partner without a comparative advantage analysis for implementation of projects for victims of sexual exploitation and abuse and take appropriate measures to establish accountability.	Important	O	Receipt of evidence that investigation was conducted to determine the single selection of the implementing partner without a comparative advantage analysis and appropriate measures has been taken to establish accountability.	30 December 2025
3	MINUSCA should strengthen monitoring of victims' assistance projects by revising the project plan for the ongoing projects, defining key peformance indicators to measure progress systematically, and identifying, reporting, documenting, and resolving issues in a timely manner for effective and efficient project implementation.	Important	O	Receipt of evidence that project implementation plan for victims' assistance projects has been revised by defining key performance indicators to measure progress for effective and efficient project implementation.	30 December 2025
4	MINUSCA should ensure that staff assigned to perform finance and budget functions in programmatic fund projects implementation are provided with adequate guidance, instructions and training by the Financial Reporting and Performance Section to ensure advance payments to implementing partner and subsequent expenditure reports are adequately reviewed and monitored.	Important	O	Receipt of evidence that staff assigned to perform finance and budget functions in programmatic fund projects implementation have been provided with adequate guidance, instruction and training to ensure advance payments and subsequent expenditure reports are adequately reviewed and monitored.	30 December 2025
5	MINUSCA should determine the impact of the withheld payments from the implementing partner and take mitigating actions against any legal implications.	Important	O	Receipt of evidence that the Mission has reviewed the status of in-progress projects and decided on the way forward with those projects by taking mitigating action against any implications.	30 September 2025

ANNEX I

STATUS OF AUDIT RECOMMENDATIONS

Audit of implementation of projects for victims of sexual exploitation and abuse in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (AP2024-637-03)

Rec. no.	Recommendation	Critical[4]/ Important[5]	C/ O[6]	Actions needed to close recommendation	Implementation date[7]
6	MINUSCA should conduct an evaluation of victims' assistance projects to assess the overall impact and benefit to the beneficiaries and improve the overall management of future projects.	Important	O	Receipt of evidence that the Mission has conducted an evaluation of victims' assistance projects to assess the overall impact and benefit to the beneficiaries.	30 December 2025

[4] 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.
[5] 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.
[6] Please note the value C denotes closed recommendations whereas O refers to open recommendations.
[7] Date provided by MINUSCA in response to recommendations.

APPENDIX I

Management Response

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Management Response

Audit of implementation of projects for victims of sexual exploitation and abuse in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (AP2024-637-03)

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	MINUSCA should establish a project steering committee and take measures to strengthen the management framework for victims' assistance projects to ensure sustainable and victims' centered assistance.	Important	Yes	Deputy Special Representative of the Secretary General/Resident Coordinator/Humanitarian Coordinator (DSRSG/RC/HC)	30 September 2025	The recommendation is accepted and MINUSCA will take action to establish a project steering committee, chaired by the DSRG RC/HC, to strengthen the management and oversight of victims' assistance projects and will ensure there will be good collaboration between the steering committee and relevant actors, including Conduct and Discipline Team (CDT), Senior Victims' Rights Officer (SVRO), and/or Section leading project implementation to be effective.
2	MINUSCA should assess the circumstances which led to the single selection of the implementing partner without a comparative advantage analysis for implementation of projects for victims of sexual exploitation and abuse and take appropriate measures to establish accountability.	Important	Yes	Chief Conduct and Discipline Service	30 December 2025	The recommendation is accepted and MINUSCA will assess the situation and take action to refer the matter to ID/OIOS or investigate using available investigate bodies in Mission and find out the circumstances which led to single sourcing without a comparative advantage analysis.

[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.

APPENDIX I

Management Response

Audit of implementation of projects for victims of sexual exploitation and abuse in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (AP2024-637-03)

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						Based on the outcomes and recommendation of the investigation result MINUSCA will take appropriate action and ensure that no single sourcing selection, but comparative advantage analysis is applied for projects for victims of SEA".
3	MINUSCA should strengthen monitoring of victims' assistance projects by revising the project plan for the ongoing victims' assistance projects, defining key peformance indicators to measure progress systematically and by identifying, reporting, documenting, and resolving issues in a timely manner for effective and efficient project implementation.	Important	Yes	Chief Conduct and Discipline Service	30 December 2025	The recommendation is accepted. The Mission will integrate this into discussions between implementing partner and the Mission for possible revision of the ongoing project implementation plan. The Mission will also obtain a legal opinion on the matter, followed by decision-making meeting amongst all concerned sections to review gaps observed in the applicable MOUs, in particular, benchmarks for project implementation, timely delivery of training materials/startup kits and the broader issue of "transportation." However, if projects are no longer deemed viable then there is no need for revision of project plans. The Mission Legal Affairs

APPENDIX I

Management Response

Audit of implementation of projects for victims of sexual exploitation and abuse in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (AP2024-637-03)

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						Section will be involved in discussions for termination of MOUs in view of the issue of possible liability after this legal review.
4	MINUSCA should ensure that staff assigned to perform finance and budget functions in programmatic fund projects implementation are provided with adequate guidance, instructions and training by the Financial Reporting and Performance Section to ensure advance payments and subsequent expenditure reports are adequately reviewed and monitored.	Important	Yes	Chief Financial Reproting and Performance Section	30 December 2025	The recommendation is accepted. Financial Reporting and Performance Section will provide guidance and instructions to staff assigned to perform finance and budget functions in programmatic fund projects with first line support from programme implementing Sections to ensure advance payments and subsequent expenditures are adequately reviewed and monitored.
5	MINUSCA should determine the impact of the withheld payments and take mitigating actions against any implications.	Important	Yes	Chief Conduct and Discipline Service	30 September 2025	The recommendation is accepted/ The Conduct Discipline Team, Mission Support Division and the Legal Affairs Section will review the status of in-progress projects and provide consultations for senior management decision on the way forward with these projects.
6	MINUSCA should conduct an evaluation of victims' assistance projects to assess the overall impact and benefit to the beneficiaries and	Important	Yes	Chief Conduct and Discipline Service	30 December 2025	The recommendation is accepted. The Mission will conduct an evaluation of the completed projects using existing resources

APPENDIX I

Management Response

Audit of implementation of projects for victims of sexual exploitation and abuse in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (AP2024-637-03)

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	improve the overall management of future projects.					and ensure this effort be included in future project proposals. In the current ongoing projects, there is no budget line for evaluation.

INTEROFFICE MEMORANDUM | **MEMORANDUM INTERIEUR**

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

DATE: 03 July 2025

REFERENCE: MINUSCA/ OSRSG/124/2025

FROM: Valentine Rugwabiza
DE: SRSG and Head of MINUSCA

SUBJECT:
OBJET: **MINUSCA's comments on the Draft report on an audit of implementation of projects for victims of sexual exploitation and abuse in MINUSCA (Assignment No. AP2024-637-03)**

1. With reference to your interoffice memorandum dated 06 June 2025 on the above captioned subject, kindly find attached MINUSCA's comments on the Draft report of an audit of implementation of projects for victims of sexual exploitation and abuse in MINUSCA

2. I take this opportunity to thank your team for the findings and recommendations issued in this audit.

Annex (1): -MINUSCA's comments on the Draft report of an audit of implementation of projects for victims of sexual exploitation and abuse in MINUSCA

CC: Ms. Valentine Rugwabiza, SRSG and Head of Mission, MINUSCA
Mr. Sory Sangaré, Director of Mission Support, MINUSCA
Mr. Ghandi Shukry Kataw, Chief of Service, Conduct and Discipline Service, MINUSCA Mr. Seydou Sirpe, Chief Resident Auditor for MINUSCA, Internal Audit Division, OIOS
Ms. Tiphaine Dickson, Risk Management and Compliance Officer, MINUSCA