



## INTERNAL AUDIT DIVISION

# REPORT 2015/187

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Audit of the operations of the Office for the Coordination of Humanitarian Affairs in Afghanistan

Overall results relating to effective management of operations in Afghanistan were initially assessed as partially satisfactory. Implementation of seven important recommendations remains in progress.

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

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# **AUDIT REPORT**

## **Audit of the operations of the Office for Coordination of Humanitarian Affairs in Afghanistan**

### **I. BACKGROUND**

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the operations of the Office for the Coordination of Humanitarian Affairs (OCHA) in Afghanistan.

2. In accordance with its mandate, OIOS provides assurance and advice on the adequacy and effectiveness of the United Nations internal control system, the primary objectives of which are to ensure: (a) efficient and effective operations; (b) accurate financial and operational reporting; (c) safeguarding of assets; and (d) compliance with mandates, regulations and rules.

3. OCHA resumed its operations in Afghanistan in 2009, providing humanitarian assistance in a complex environment. OCHA used the Common Humanitarian Action Plan in Afghanistan to prioritize humanitarian funding for 2013 and 2014. The priority areas identified in the Action Plan included: (i) access to health services for 5.4 million people; (ii) food security for 2.2 million people; (iii) protection of 1.5 million internally displaced people; and (iv) shelter and non-food assistance to 0.5 million people.

4. The OCHA Country Office in Afghanistan established two Country-Based Pooled Funds (CBPFs): the Emergency Response Fund (ERF) and the Common Humanitarian Fund (CHF); and drew on the global Central Emergency Response Fund (CERF) to respond to humanitarian needs in Afghanistan. The ERF was discontinued following the establishment of CHF at the beginning of 2014. The CHF mechanism allowed participation of both the United Nations and non-governmental organizations (NGOs) as implementing partners in providing a more effective emergency humanitarian response in Afghanistan.

5. During 2013-2014, \$70.1 million were allocated from ERF, CHF and CERF to 98 projects. ERF allocations of \$14.2 million were made to 46 projects, while CHF allocations totalled \$35.2 million covering 34 projects. In addition, CERF allocations totalling \$20.6 million were made by the Emergency Relief Coordinator to 18 projects in Afghanistan.

6. The administrative issuances on the management of general trust funds and CERF, the “Afghanistan CHF Accountability Framework”, and the ERF Guidelines governed the receipt, disbursement, reporting and monitoring of funds. For the CHF in Afghanistan, a Memorandum of Understanding (MOU) signed by the Participating United Nations Organizations (PUNOs) provided the framework for implementing humanitarian projects in compliance with their own Financial Regulations and Rules. OCHA performed the Managing Agent role and the United Nations Development Programme carried out the functions of an Administrative Agent. The Humanitarian Coordinator consulted the Humanitarian Country Team and the Advisory Board in the programming and allocation process of CBPFs. The Emergency Relief Coordinator approved CERF projects, while the Humanitarian Coordinator approved the ERF and CHF projects. The Humanitarian Coordinator was responsible for overseeing the monitoring of project implementation by all implementing partners.

7. The OCHA Country Office in Afghanistan supported the Humanitarian Coordinator to coordinate the humanitarian response, manage CBPFs, and monitor project implementation. It prepared an annual work plan to carry out its responsibilities. The Head of Office, at the D-1 level, was responsible for managing the Country Office. Resource requirements for the Office in 2014 amounted to \$12.2 million

comprising \$11.7 million as programme budget and \$0.5 million as administrative costs. The 2014 staffing table of the OCHA Country Office in Afghanistan consisted of 98 authorized posts comprising 20 international posts and 78 national posts with 86 posts funded from the Trust Fund for Disaster Relief and the remaining 12 posts from programme support costs. With its headquarters in Kabul, the OCHA Country Office in Afghanistan maintained operational presence in Herat, Kandahar, Kabul, Jalalabad, and Mazar.

8. Comments provided by OCHA are incorporated in *italics*.

## II. OBJECTIVE AND SCOPE

9. The audit was conducted to assess the adequacy and effectiveness of OCHA governance, risk management and control processes in providing reasonable assurance regarding the **effective management of OCHA operations in Afghanistan**.

10. The audit was included in the 2014 risk-based work plan due to the risk that coordination of overall humanitarian activities in Afghanistan may not be effective.

11. The key controls tested for the audit were: (a) coordinated management; (b) delegation of authority. For the purpose of this audit, OIOS defined these key controls as follows:

(a) **Coordinated management** – controls that provide reasonable assurance that: (i) humanitarian needs for OCHA operations in Afghanistan are assessed taking into consideration the risk environment and the availability of various sources of funding at the disposal of the Humanitarian Coordinator; (ii) resources are allocated in humanitarian response projects representing the priority emergency needs; and (iii) the implementation of projects is regularly monitored to obtain assurance that the funds are used for the intended purposes.

(b) **Delegation of authority** – controls that provide reasonable assurance on the clarity of the authority, roles and responsibilities of OCHA organizational units supporting the Humanitarian Coordinator for: (i) the delivery of the OCHA mandate in Afghanistan; and (ii) the management staff and other resources in the OCHA Country Office in Afghanistan.

12. The key controls were assessed for the control objectives shown in Table 1.

13. OIOS conducted this audit from 1 April to 25 June 2015. The audit covered the period from 1 January 2013 to 30 June 2015.

14. OIOS conducted an activity-level risk assessment to identify and assess specific risk exposures, and to confirm the relevance of the selected key controls in mitigating associated risks. Through interviews, analytical reviews and tests of controls, OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to determine their effectiveness.

### III. AUDIT RESULTS

15. The OCHA governance, risk management and control processes examined were initially assessed as **partially satisfactory**<sup>1</sup> in providing reasonable assurance regarding the **effective management of OCHA operations in Afghanistan**. OIOS made 10 recommendations to address issues identified in the audit. The compound security risk assessment of OCHA office locations in Afghanistan needed updating on an annual basis given the volatile and constantly changing security environment in Afghanistan. The roles and responsibilities for coordination of the cluster systems, particularly at the sub-national level, needed to be clarified. The role of the OCHA Country Office in Afghanistan in monitoring CERF projects also required clarification. A formal mechanism was needed to obtain feedback on: (a) the monitoring activities of PUNOs on CHF projects; and (b) the implementation of monitoring and audit recommendations by NGO implementing partners. While reporting mechanisms for NGO implementing partners were operating effectively, those for United Nations implementing partners needed to be strengthened.

16. There were vacancies in leadership positions in the OCHA Country Office in Afghanistan. Procurement actions needed to be planned so that they are performed within the direct payment authority granted to the Office. Annual physical inventory for 2014 was not verifiable.

17. The initial overall rating was based on the assessment of key controls presented in Table 1 below. The final overall rating is **partially satisfactory** as implementation of seven important recommendations remains in progress.

**Table 1: Assessment of key controls**

Business objective	Key controls	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Effective management of OCHA operations in Afghanistan	(a) Coordinated management	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
	(b) Delegation of authority	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
<b>FINAL OVERALL RATING: PARTIALLY SATISFACTORY</b>					

#### A. Coordinated management

##### Compound security risk assessment of office locations needed updating

18. Beginning 1 January 2015, the Security Risk Assessment for Afghanistan required that a Compound Security Risk Assessment and Survey be updated every year. Until 31 December 2014, only a periodic security risk assessment was required. Given the volatile and constantly changing security environment in Afghanistan, it was essential that security risks of OCHA office locations are updated at least annually.

<sup>1</sup> A rating of “**partially satisfactory**” means that important (but not critical or pervasive) deficiencies exist in governance, risk management or control processes, such that reasonable assurance is at risk regarding the achievement of control and/or business objectives under review.

19. The OCHA Country Office in Afghanistan maintained offices in nine locations, one guest house in Kabul, and shared guest houses at other locations. However, the Compound Security Risk Assessment and Survey had only been conducted as follows: (a) one location in 2013; (b) six locations in 2014; and (c) two locations in 2015. The OCHA Country Office in Afghanistan was coordinating with the Chief Security Advisor and Security Advisors from the Department of Safety and Security in Afghanistan to update the OCHA Compound Security Risk Assessment and Survey but had not yet completed the exercise at the time of the audit.

20. The delay was partly due to the need to coordinate with other United Nations agencies with which OCHA shared office space and guest houses at several locations in Afghanistan. Without the updated security risk assessment, OCHA was not able to equip its offices with the required security measures to protect its premises in a timely manner.

**(1) The OCHA Country Office should, in collaboration with the Security Advisors of the Department of Safety and Security represented in Afghanistan and the United Nations agencies with which the Office shares office space and guest house, conduct an annual Compound Security Risk Assessment and Survey for all its locations given the changing and volatile security environment in Afghanistan.**

*OCHA accepted recommendation 1 and stated that the Security Management Team, which OCHA was part of, had adopted new Minimum Operating Security Standards criteria which required the completion of an annual Security Risk Assessment for all United Nations compounds in Afghanistan. Compound Security Risk Assessments had been completed and signed off for all OCHA managed compounds in 2015. Based on the action taken by OCHA, recommendation 1 has been closed.*

Roles and responsibilities for coordination of the cluster systems, particularly at the sub-national level, needed to be clarified

21. As part of its coordination mandate, OCHA was responsible for mobilizing and coordinating effective and principled humanitarian action in partnership with national and international actors in order to alleviate human suffering in disasters and emergencies. In the OCHA Country Office in Afghanistan, the Cluster Coordination Unit at the national level and the five regional Field Coordination Units at the sub-national level were responsible for supporting cluster coordination, while United Nations agencies performed the cluster coordinator and cluster lead activities.

22. As part of its activities, the OCHA Country Office in Afghanistan coordinated cluster meetings at the national and sub-national levels and routinely chaired these meetings. The audit results showed that coordination of the cluster system at the national level was weak due to high turnover of cluster coordinators and lack of dedicated cluster leads in all clusters. The cluster system at the sub-national level was either non-existent or incoherent as different methods and models were used in coordinating the clusters. At the time of the audit, the OCHA Country Office in Afghanistan and the Humanitarian Coordinator were in the process of reviewing the cluster coordination architecture in Afghanistan to assess whether the current coordination mechanisms were effective and to identify opportunities for improvement. The review was also intended to ensure that the coordination mechanisms adapted to changing circumstances and remained efficient and effective, given that different coordination methods and models were being used across Afghanistan.

23. Although the cluster structure had been established by OCHA to allow closer alignment with regional Afghan structures, the sub-national cluster coordination structures were ad hoc. Discussions with the Heads of Field Coordination Units indicated that the clusters did not have a clear understanding of their roles, responsibilities, and terms of reference in order to function effectively. A Deputy Head of

Office post at the P-5 level was responsible for coordinating clusters at the national and sub-national levels. This position had been vacant since November 2014, which further weakened the cluster system. A weak cluster system could potentially undermine the mandate of OCHA in Afghanistan and jeopardize the relevance of the cluster system, thereby significantly affecting the coordination of humanitarian assistance.

**(2) The OCHA Country Office in Afghanistan should clarify the roles and responsibilities of clusters and fully use the allocated cluster coordination resources to strengthen the cluster systems, particularly those at the sub-national level, so that they can perform their roles effectively.**

*OCHA accepted recommendation 2 and stated that the strength and performance of the clusters was dependent upon the commitment of the cluster lead agencies. While completion of the architecture review initiated in early 2015 had been delayed due to competing priorities, OCHA would ensure that proposals from a meeting between Kabul based national cluster coordinators and OCHA sub-office field staff are built into the final recommendations of the review. OCHA would also highlight critical areas where cluster lead agencies must take greater responsibility to ensure the effective functioning and performance of clusters to the Humanitarian Country Team. Recommendation 2 remains open pending receipt of the results of the architecture review that includes recommendations on strengthening sub-national sector coordination structures.*

A mechanism to document project monitoring activities by PUNOs was needed

24. The CHF MOU required PUNOs to monitor the implementation of CHF projects within their own regulations and rules, while the Humanitarian Coordinator was responsible for overseeing these monitoring activities. As part of its Managing Agent role, the CHF terms of reference required the OCHA Country Office in Afghanistan to support the Humanitarian Coordinator in his oversight responsibilities by, among others:

- Assuming programmatic and financial accountability for funds received from the Administrative Agent; and
- Facilitating timely and efficient management, monitoring and reporting of CHF-resourced projects.

25. The intent of this requirement was to assure donors and the public that the United Nations had effective internal control systems in place to ensure the use of CHF funds for their intended purposes. In 2014, seven PUNOs received CHF grants totaling \$23.5 million. A formal mechanism was not established to capture the monitoring activities such as regular oversight dialogues on CHF projects implemented by PUNOs. As a result, the Humanitarian Coordinator and the OCHA Country Office in Afghanistan had no formal basis to assure themselves, the donors, and the public that the CHF projects implemented by PUNOs were subjected to regular monitoring as required under the CHF terms of reference, and to summarize monitoring observations in project interim narrative reports. Such a mechanism would also allow the Humanitarian Coordinator to take remedial action in a timely manner. For example, there was a significant delay in implementing a CHF project in 2014 for \$4.5 million by the United Nations grant recipient organization. In the absence of a formal mechanism, circumstances leading to the delay could not be captured in a timely manner in order to take prompt action. As a result, supplies for the intended beneficiaries did not reach them on time. Such instances could have a serious impact on the credibility and reputation of the United Nations.

26. The OCHA Country Office in Afghanistan suggested that the narrative reporting format in the Grants Management System could be revised for PUNOs by including a section requiring information to be provided on the monitoring and audit activities related to the CHF projects.

**(3) The OCHA Country Office in Afghanistan should, in collaboration with the Humanitarian Coordinator, establish a mechanism to document regular project oversight dialogues with the Participating United Nations Organizations and summarize actions taken to address any challenges faced in project implementation.**

*OCHA accepted recommendation 3 and stated that the Operational Handbook for OCHA Country-Based Pooled Funds required all PUNOs to submit a midterm operational report (non-financial) to the Humanitarian Coordinator to ensure that information was retained systematically and in good time to assess whether intended project's targets would be achieved. The CHF Afghanistan, based on its terms of reference, had been requesting for these reports. In addition, the reporting modalities and workflows of all CHF projects were tracked within the Grant Management System for PUNOs and NGOs by the Humanitarian Financing Unit programme officers assigned to those projects. Based on the action taken by OCHA, recommendation 3 has been closed.*

There were discrepancies in complying with funding limits and monitoring of CHF projects implemented by high risk NGO partners

27. The operational modalities and control mechanisms in the “Afghanistan CHF Accountability Framework” for high risk NGO partners set: (a) a maximum amount of \$800,000 for each CHF project with duration between 6 and 12 months; (b) a total of four project site visits by the OCHA Country Office in Afghanistan; and (c) remote monitoring during the life of the project. The ERF Guidelines required at least one field monitoring visit during the life of the project.

28. OIOS reviewed 11 out of 34 CHF projects and 20 out of 46 ERF projects implemented by NGO partners to assess compliance with the project monitoring operational modalities and control mechanisms. The audit results showed that:

- (a) Three CHF high risk implementing partners were awarded project grants exceeding \$800,000 by amounts ranging between \$132,684 and \$356,390, while the grants awarded to the remaining eight projects were within \$800,000;
- (b) The total monitoring visits to five of the 10 CHF high risk partners ranged between one and two visits instead of the required four visits; and
- (c) Of the 20 ERF projects selected for review, the OCHA Country Office in Afghanistan conducted project monitoring visits to 16 projects but there were no monitoring visits to the remaining four projects due to inaccessibility. Accordingly, OIOS assessed that the Office had largely complied with the monitoring provisions of ERF projects.

29. The OCHA Country Office in Afghanistan stated that CHF projects were approved and monitored generally in compliance with the “Afghanistan CHF Accountability Framework”. The discrepancies described occurred because the CHF started in 2014 when the due diligence and capacity assessment of NGOs were still ongoing. While OCHA had completed the due diligence review of 40 NGO implementing partners, the capacity assessment of these partners had not yet been completed at the time of the field audit.

**(4) The OCHA Country Office in Afghanistan should complete the capacity assessment of all**



**non-governmental organization implementing partners and ensure that project monitoring controls prescribed in the Afghanistan CHF Accountability Framework” for high risk partners are fully complied with.**

*OCHA accepted recommendation 4 stating that the project monitoring controls determined by the results of the partners’ capacity assessment for low, medium and high risk partners, as prescribed in the “Afghanistan CHF Accountability Framework”, were fully complied with and tracked. The OCHA Funding Coordination Section was still developing the Grant Management System project closure module, which would include the performance index that would feed into adjusting the risk rating of implementing partners and informing subsequent allocations. Recommendation 4 remains open pending receipt of evidence of: (i) completion of partners’ capacity assessment of all 40 NGOs; and (ii) mechanisms introduced to ensure compliance with the project monitoring controls prescribed in the “Afghanistan CHF Accountability Framework” for high risk partners.*

The role of the OCHA field office in monitoring CERF projects needed to be clarified

30. In accordance with the Secretary-General's bulletin on the establishment and operation of CERF, "Resident Coordinators or Resident/Humanitarian Coordinators shall oversee the monitoring of, and narrative reporting on, projects funded by the Fund". In addition, the Letter of Understanding with the eligible United Nations organization stated that "when deemed necessary by OCHA, and with prior consultation and agreement of the Eligible Organization on the Terms of Reference, OCHA may conduct on-site visits of projects financed by the Grant funds".

31. With support from the OCHA Country Office in Afghanistan, the Humanitarian Coordinator identified humanitarian needs and resource gaps and justified CERF funding for 18 projects during 2012-2014. The Country Office in Afghanistan had no mechanisms to capture feedback from recipient organizations on the status and progress of implementation of CERF funded activities to support the Humanitarian Coordinator in monitoring the implementation of CERF grants. There was no clarity on the responsibility of the OCHA Country Office in Afghanistan to obtain feedback from recipient organizations on the status of implementation of CERF grants. As a result, the Humanitarian Coordinator could not fulfill his responsibility to ensure that CERF projects were implemented in a timely manner and that the intended activities were implemented as planned.

**(5) OCHA should clarify the roles and responsibilities of its Country Office in Afghanistan to support the Humanitarian Coordinator in overseeing his/her monitoring responsibilities for CERF projects as set out in the Secretary-General's bulletin on the management of CERF.**

*OCHA accepted recommendation 5 and stated that the CERF secretariat was in the process of developing a brief guidance note that would describe the roles and responsibilities of key actors with respect to sharing relevant information on CERF funded projects during and after implementation. CERF had also included in the standard allocation announcement e-mail from the Emergency Relief Coordinator to CERF recipients, a clarification of recipient agencies’ responsibilities to keep Resident/Humanitarian Coordinators appropriately informed about the status of CERF projects during the implementation period and of their reporting responsibilities after conclusion of project activities. Recommendation 5 remains open pending receipt of the guidance note describing the roles and responsibilities of key actors on CERF projects and the standard allocation announcement e-mail.*

Feedback on the implementation of project monitoring and audit recommendations needed formalization

32. ERF Guidelines required that end-of-project reports, evaluation reports and audit findings should be periodically summarized and presented to the Advisory Board by the Humanitarian Coordinator, supported by the OCHA Head of Office. Likewise, according to the “Afghanistan CHF Accountability Framework”, the OCHA Country Office in Afghanistan was responsible for ensuring compliance with project audit requirements and following up recommendations stemming from monitoring and audit findings. In addition, the CHF terms of reference required the Humanitarian Coordinator, with support from the Humanitarian Financing Unit, to establish an action plan to implement recommendations resulting from project monitoring.

33. The ERF monitoring reports contained: (a) key findings and actions required by the fund manager and/or the implementing partners; and (b) challenges faced and lessons learned in project implementation. In addition, OIOS reviewed seven audit reports of ERF projects and noted that they contained a total of 31 recommendations which addressed internal control weaknesses at the NGOs. Likewise, CHF projects reports contained: (a) monitoring observations; and (b) recommendations addressed to the concerned stakeholders such as the implementing partner, the lead cluster coordinator, and OCHA.

34. The OCHA Country Office in Afghanistan had no formal mechanism to obtain feedback regarding the implementation of monitoring and audit recommendations by the concerned stakeholders of ERF and CHF projects. The programme officers in the OCHA Country Office in Afghanistan maintained a record of project monitoring visits but had no formal mechanism to ensure that monitoring and audit recommendations were implemented in a timely manner. Consequently, there was no documented basis to ensure that the stakeholders concerned implemented the monitoring and audit recommendations of CBPFs. The OCHA Country Office in Afghanistan stated that feedback on the implementation of monitoring and audit recommendations was planned to be captured in the Grants Management System after a system modification was completed.

**(6) The OCHA Country Office in Afghanistan should implement a formal mechanism to obtain feedback on the implementation of monitoring and audit recommendations by non-governmental organization implementing partners and ensure that the Grants Management System has the capacity to document such feedback.**

*OCHA accepted recommendation 6 and stated that the OCHA Funding Coordination Section was tasked with establishing a formal mechanism on the Grants Management System to track the implementation of monitoring and audit recommendations by NGO implementing partners and ensuring that the system had the capacity to document such feedback. Additionally, the Grants Management System project closure module would include the ability to capture critical audit findings to assist with the systematic follow-up recommendations and response plans. Recommendation 6 remains open pending receipt of evidence that a mechanism to obtain feedback on the implementation of monitoring and audit recommendations by NGO implementing partners of CHF projects has been implemented.*

While reporting mechanisms for NGO implementing partners were operating effectively, those for United Nations implementing partners needed to be strengthened

35. According to the ERF Guidelines and the grants agreements, NGO implementing partners were required to submit to the OCHA Country Office in Afghanistan three reports: (i) progress and final narrative reports for projects longer than six months duration; (ii) a final narrative report only for projects with a duration of less than six months; and (iii) a final financial report within three months of each project’s completion.

36. OIOS review of a sample of 20 ERF projects showed that except for one project, the ERF NGO implementing partners had complied with the reporting requirements at the time of the audit in June 2015. The final narrative and financial report was not yet due as the project was completed in May 2015.

37. For NGO partners, the CHF terms of reference required submission of: (i) ad hoc financial reports when requesting funding disbursement; (ii) a financial report as of 30 November; and (iii) a final financial report three months after the end of the project. OIOS reviewed 11 NGO-implemented CHF projects. The audit results showed that: (i) all reviewed partners submitted ad hoc financial reports when requesting funding disbursement; (ii) all reviewed partners submitted financial reports as of 30 November; and (iii) final financial reports were not due for any of the projects at the time of the audit in June 2015.

38. According to the MOU with PUNOs, the Humanitarian Coordinator was responsible for ensuring that the CHF project implementing partners complied with the reporting requirements with support from the OCHA Country Office in Afghanistan. For PUNOs, the CHF terms of reference required the partners to submit: (i) annual financial statements and narrative reports as of 31 December with respect to the funds disbursed from the Afghanistan CHF Account, to be provided no later than four months (30 April) after the end of the calendar year; and (ii) certified final financial statements and final financial reports no later than six months (30 June) of the year following the financial closing of the grant.

39. OIOS reviewed a sample of six CHF projects implemented by PUNOs in 2014 to assess their compliance with financial reporting requirements. The audit results showed that: (i) two of the six CHF projects reviewed were completed as of 31 December 2014 and one was completed on 28 February 2015; (ii) only one of the partners had submitted the annual financial statements and reports of 31 December 2014 by 30 April 2015; and (iii) none had submitted the certified final financial statements at the time of the audit in June 2015.

40. To enable the Humanitarian Coordinator to monitor project reporting compliance by PUNOs, the OCHA Country Office was responsible for familiarizing the CHF project implementing partners with reporting requirements. PUNOs collected financial reports from their Headquarters and submitted them to the Humanitarian Coordinator through the OCHA Country Office in Afghanistan. The delayed submission of the CHF project financial reports was attributed to inadequate familiarity of PUNOs with the CHF reporting requirements. In addition, the Grants Management System module did not have the capability to capture annual financial reporting by PUNOs by 30 April 2015.

**(7) The OCHA Country Office in Afghanistan should familiarize the Participating United Nations Organizations in Afghanistan with the financial reporting requirements of the Common Humanitarian Fund and enable them to utilize the Grants Management System to ensure that the reporting requirements are complied with in a timely manner.**

*OCHA accepted recommendation 7 and stated that regular trainings and orientation sessions on the Grants Management System, CHF project cycle management and financial reporting requirements were conducted for all CHF partners. Five training sessions on the Grants Management System were conducted in 2014 and so far four were held in 2015. CHF partners who were critical to the process or new partners could request or were invited to ad hoc trainings in order to ensure their familiarity with CHF and Grants Management System procedures. Based on the information provided by OCHA, recommendation 7 has been closed.*

## B. Delegation of authority

### There were vacancies in leadership positions

41. The first goal in the 2014-2017 Strategic Plan of OCHA, field effectiveness, called for empowered, competent, and experienced leadership. Towards this goal, the 2014-2017 OCHA Management Plan set an objective of staffing the right leaders in the right places at the right time.

42. Key leadership positions in the OCHA Country Office in Afghanistan were vacant or experienced long delays in filling them as described below:

a. The Head of Office position, at the D-1 level, was vacant from 1 September 2014 to 30 June 2015, during which period one of the two Deputy Heads of Office at the P-5 level served as the Acting Head of Office. According to the Coordination Response Division of OCHA, two recruitment processes were completed in Inspira as the first one was unsuccessful.

b. The other Deputy Head of Office post at the P-5 level had been vacant since 1 November 2014. According to the OCHA Coordination Response Division, two recruitment processes were completed in Inspira as the first one was unsuccessful, while the second one was pending feedback from the selected candidate. A temporary job opening was announced against this post and a candidate was expected to be on-boarded by the end of June 2015.

c. The Deputy Head of Office who served as the Acting Head of Office since 1 September 2014 was reassigned to OCHA Headquarters in New York effective July 2015. The recruitment against this post had not yet commenced, although a temporary job opening was issued in June 2015.

d. Of the six P-4 level posts in the field and cluster coordination units, one post with the Field Coordination Unit for the Southern Region was vacant from July 2014 to March 2015, while the one for the Western Region was vacant from November 2014 to April 2015. A P-3 level position in the Cluster Coordination Unit had been temporarily filled since May 2014.

e. An Administrative Officer position at the P-4 level was vacant from August to 31 December 2013. In January 2014 it was abolished, and in September 2014 it was reestablished at the P-3 level and filled on 30 April 2015.

43. Although overall vacancy rates were reasonable given the high security risk in Afghanistan, which greatly contributed to the inability of the Office in filling the vacant positions in a timely manner, the high number of vacancies in leadership positions affected the implementation of parts of the OCHA Country Office's work plan. For example, the Office's reporting template of the 2014 work plan indicated that the cluster system was significantly weakened in 2014 by a high turnover of coordinators, prolonged periods without relevant coordination management in the country, funding gaps and "weak capacity" and poor participation of members. These challenges were further exacerbated by the vacancy of the Deputy Head of Office position, which had the responsibility for coordinating clusters at the national and sub-national levels.

**(8) OCHA should establish a mechanism for identifying and attracting talent to fill vacant leadership positions, including those filled under temporary job openings, to ensure that the work plan of the OCHA Country Office in Afghanistan is implemented effectively.**

*OCHA accepted recommendation 8 and stated that confirmation of completed recruitment for two P-5 leadership positions would be provided. Recommendation 8 remains open pending receipt of evidence that the two P-5 leadership positions in the OCHA Country Office in Afghanistan have been filled.*

#### Need for adequate acquisition planning

44. The United Nations Financial Rule on competition states that procurement contracts shall be awarded on the basis of effective competition, which shall include an annual acquisition planning for developing an overall procurement strategy and procurement methodologies. Direct payment authority allowed the procurement of goods and services without competition when such requirements were non-recurring, had individual values of \$5,000 or less, and their acquisition could not be planned.

45. OIOS reviewed 20 procurement cases totaling \$117,202 from the total local procurement of \$170,261 in 2014. As described below, the requirements relating to direct payments totaling \$38,278 made to two vendors appeared to have been split to maintain the value of each purchase within the threshold of \$5,000 so as to avoid the required competitive procurement process:

a. Vendor 1 - \$29,825 for vehicle spare parts – quotations, service delivery dates and payment dates for eight services were made over a short time interval with five services being delivered on the same date and five invoices having consecutive numbers.

b. Vendor 2 - \$8,453 – two payments of \$3,953 and \$4,500 each were made on the same date on consecutively numbered invoices, which were also raised on the same date.

46. Furthermore, in 2014, the OCHA Country Office in Afghanistan procured items valued below \$5,000 each from four vendors multiple times totaling approximately \$87,822, even though long-term agreements were available with other vendors providing the same services. Although price quotations were obtained, there was no evidence of price comparison between the lowest quotes and the prices approved in the long-term agreements. As there was no procurement planning for these recurring services, they were procured on an ad hoc basis without following the competitive procurement process.

**(9) The OCHA Country Office in Afghanistan should prepare annual procurement plans to ensure orderly acquisition of requirements within its direct payment authority.**

*OCHA accepted recommendation 9 and stated that relevant supporting documentation would be provided. Recommendation 9 remains open pending receipt of the annual procurement plan for 2016.*

#### Annual physical inventory for 2014 was not verifiable

47. According to the 2003 administrative instruction on property management, OCHA was responsible for creating, maintaining and updating its property and inventory control records, labeling property, monitoring the movement of property, recommending the disposal of obsolete and unserviceable property, and conducting periodic physical inventories during each biennium.

48. As of 31 December 2014, inventory of both expendable and non-expendable property amounted to \$4.3 million. An Asset Manager focal point in the Administrative Support Unit of the OCHA Country Office in Afghanistan was responsible for maintaining inventory records. The Information and

Communications Technology (ICT) Unit separately maintained technology related inventory, which required coordination with the Asset Manager focal point. The coordination between the Asset Manager focal point and the ICT Unit was weak. As a result, the Asset Manager focal point was yet to complete the physical inventory for 2014 and identify obsolete and unserviceable assets for write-off recommendations.

**(10) The OCHA Country Office in Afghanistan should require the Asset Manager focal point to complete an annual physical verification of non-expendable property for 2014 and maintain up to date records.**

*OCHA accepted recommendation 10 and stated that relevant supporting documentation would be provided. Recommendation 10 remains open pending receipt of documentation of the completed annual physical verification of non-expendable property for 2014.*

#### **IV. ACKNOWLEDGEMENT**

49. OIOS wishes to express its appreciation to the Management and staff of OCHA for the assistance and cooperation extended to the auditors during this assignment.

*(Signed)* David Kanja  
Assistant Secretary-General for Internal Oversight Services

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of the operations of the Office for the Coordination of Humanitarian Affairs in Afghanistan

Recom. no.	Recommendation	Critical <sup>2</sup> / Important <sup>3</sup>	C/ O <sup>4</sup>	Actions needed to close recommendation	Implementation date <sup>5</sup>
1	The OCHA Country Office should, in collaboration with the Security Advisors of the Department of Safety and Security represented in Afghanistan and the United Nations agencies with which the Office shares office space and guest house, conduct an annual Compound Security Risk Assessment and Survey for all its locations given the changing and volatile security environment in Afghanistan.	Important	C	Action completed.	Implemented
2	The OCHA Country Office in Afghanistan should clarify the roles and responsibilities of clusters and fully use the allocated cluster coordination to strengthen the cluster systems, particularly those at the sub-national level, so that they clusters can perform their roles effectively.	Important	O	Receipt of the results of the architecture review that includes recommendations on strengthening sub-national sector coordination structures.	Date not provided.
3	The OCHA Country Office in Afghanistan should, in collaboration with the Humanitarian Coordinator, establish a mechanism to document regular project oversight dialogues with the Participating United Nations Organizations and summarize actions taken to address any challenges faced in project implementation.	Important	C	Action completed.	Implemented
4	The OCHA Country Office in Afghanistan should complete the due diligence and capacity assessment of all non-governmental organization -implementing partners and ensure that project monitoring controls prescribed in the “Afghanistan CHF Accountability Framework” for high risk partners are fully complied with.	Important	O	Receipt of evidence of: (i) the completion of partners’ capacity assessment of all 40 NGOs; and (ii) mechanisms introduced to ensure compliance with the project monitoring controls prescribed in the “Afghanistan CHF Accountability Framework” for high risk partners.	Date not provided.

<sup>2</sup> Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

<sup>3</sup> Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

<sup>4</sup> C = closed, O = open

<sup>5</sup> Date provided by OCHA

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of the operations of the Office for the Coordination of Humanitarian Affairs in Afghanistan

Recom. no.	Recommendation	Critical <sup>2</sup> / Important <sup>3</sup>	C/ O <sup>4</sup>	Actions needed to close recommendation	Implementation date <sup>5</sup>
5	OCHA should clarify the roles and responsibilities of its Country Office in Afghanistan to support the Humanitarian Coordinator in overseeing his/her monitoring responsibilities for CERF projects as set out in the Secretary-General's bulletin on the management of CERF.	Important	O	Receipt of the guidance note describing the roles and responsibilities of key actors on CERF projects and the standard allocation announcement e-mail.	31 December 2015
6	The OCHA Country Office in Afghanistan should implement a formal mechanism to obtain feedback on the implementation of monitoring and audit recommendations by non-governmental organization implementing partners and ensure that the Grants Management System has the capacity to document such feedback.	Important	O	Receipt of evidence that the mechanism to obtain feedback on the implementation of monitoring and audit recommendations by NGO implementing partners of CHF projects has been implemented.	Date not provided.
7	The OCHA Country Office in Afghanistan should familiarize the Participating United Nations Organizations in Afghanistan with the financial reporting requirements of the Common Humanitarian Fund and enable them to utilize the Grants Management System to ensure that the reporting requirements are complied with in a timely manner.	Important	C	Action completed.	Implemented
8	OCHA should establish mechanism for identifying and attracting talent to fill vacant leadership positions, including those filled under temporary job openings, to ensure that the work plan of the OCHA Country Office in Afghanistan is implemented effectively.	Important	O	Receipt of evidence that the two P-5 leadership positions in the OCHA Country Office in Afghanistan have been filled.	Date not provided.
9	The OCHA Country Office in Afghanistan should prepare annual procurement plans to ensure orderly acquisition of requirements within its direct payment authority.	Important	O	Receipt of the annual procurement plan for 2016.	31 December 2015
10	The OCHA Country Office in Afghanistan should require the Asset Manager focal point to complete an annual physical verification of non-expendable property for 2014 and maintain up to date records.	Important	O	Receipt of documentation of the completed annual physical verification of non-expendable property for 2014.	31 December 2015



# **APPENDIX I**

## **Management Response**

TO: Ms. Muriette Lawrence-Hume, Chief,  
A: New York Audit Service,  
Internal Audit Division, OIOS

DATE: 10 December 2015

THROUGH:  
S/C DE:

REFERENCE:

FROM: Stephen O'Brien, Under-Secretary-General for  
DE: Humanitarian Affairs



SUBJECT: **Response to the draft report on the audit of the**  
OBJET: **operations of OCHA Afghanistan (AN2014/590/04)**

1. In reference to your memorandum dated 12 November 2015, I am enclosing OCHA's comments on the recommendations as contained in the draft report and Appendix I.
2. Supporting documentation is herewith submitted as well with a view to close recommendations numbers 1 and 2, and to provide background on recommendation number 5. Additional documentation will be submitted at the working level shortly.
3. We look forward to receiving the final report.
4. Thank you.

cc: B. Jones, OCHA

## Management Response

## Audit of the operations of the Office for the Coordination of Humanitarian Affairs in Afghanistan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The OCHA Country Office should, in collaboration with the Security Advisors of the Department of Safety and Security represented in Afghanistan and the United Nations agencies with which the Office shares office space and guest house, conduct an annual Compound Security Risk Assessment and Survey for all its locations given the changing and volatile security environment in Afghanistan.	Important	Yes	Security Officer	Implemented	The SMT, which OCHA is part of, has adopted new MOSS criteria which require the completion of an annual SRA for all UN compounds in Afghanistan. Compound SRAs have been completed and signed off for all OCHA managed compounds in 2015.  SRA is enclosed.
2	The OCHA Country Office in Afghanistan should clarify the roles and responsibilities of clusters and fully use the allocated cluster coordination to strengthen the cluster systems, particularly those at the sub-national level, so that they clusters can perform their roles effectively.	Important	Yes	CCU Head	Implemented	An architecture review of the humanitarian coordination structures was undertaken in early 2015 to strengthen the overall coordination system in Afghanistan, including the clusters at the national and sub-national level.  OCHA-Afghanistan has a limited ability to 'strengthen the cluster system'. While OCHA supports the cluster coordinators to deliver their core functions, the strength and the performance of the clusters is dependent upon the commitment of the Cluster Lead Agencies (CLA) to ensure sufficient

<sup>1</sup> Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

<sup>2</sup> Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

## Management Response

## Audit of the operations of the Office for the Coordination of Humanitarian Affairs in Afghanistan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>levels of investment, support and oversight.</p> <p>The 2015 Architecture Review helped identify a number of areas where OCHA can seek to influence improvements in the cluster system. While the completion of the Architecture Review has been delayed due to competing priorities, (Kunduz, Earthquake, HRP) actions to address the key findings from the review are already in motion.</p> <p>Based on findings from the review regarding the limited cluster role in field level emergency response coordination, a revision of the cluster role at national level to focus on more normative functions, (standard setting, strategic planning, development of tools and providing technical backstopping support to field level focal points) has been proposed at the ICCT and discussed with donors. A joint meeting has also taken place between Kabul based national Cluster Coordinators and OCHA sub-office field staff regarding gaps and opportunities to improve sub-national sector coordination - the proposals from the meeting will be built into the final recommendations of the Architecture Review.</p> <p>OCHA is also working to build stronger channels of accountability between the clusters and the HCT, primarily through six weekly joint meetings and by encouraging greater HCT involvement in review of key cluster products.</p> <p>Rather than OCHA, it is the CLA representative who is ultimately accountable (as set out in attached <i>UNICEF Cluster Coordination Guidance for</i></p>

## Management Response

## Audit of the operations of the Office for the Coordination of Humanitarian Affairs in Afghanistan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p><i>Country Offices 2015</i> developed to assist UNICEF country offices to better fulfill CLA responsibilities) to the HC for the effective functioning of the cluster(s). In presenting the final findings and recommendations of the Architecture Review to the HCT, OCHA will seek to highlight critical areas where CLAs must take greater responsibility to ensure the effective functioning and performance of clusters.</p>
3	<p>The OCHA Country Office in Afghanistan should, in collaboration with the Humanitarian Coordinator, establish a mechanism to document regular project oversight dialogues with the Participating United Nations Organizations and summarize actions taken to address any challenges faced in project implementation.</p>	Important	Yes	Pooled Fund Manager CHF-Afghanistan	Implemented	<p>The Humanitarian Financing Unit of OCHA Afghanistan, in collaboration with the Humanitarian Coordinator, established the mechanism to document regular project oversight dialogues with the Participating United Nations Organizations (PUNOs) and summarize actions taken to address any challenges faced in project implementation, from the start of the Common Humanitarian Fund (CHF) in Afghanistan in 2014, as per the Operational Handbook for OCHA CBPFs: <a href="http://www.unocha.org/what-we-do/humanitarian-financing/cbpf-global-guidelines">http://www.unocha.org/what-we-do/humanitarian-financing/cbpf-global-guidelines</a></p> <p>The Operational Handbook for OCHA CBPFs requires all PUNOs to submit a midterm operational report (non-financial) to the CHF, in order to ensure information is retained systemically and in good time to assess whether intended project's targets will be achieved, page 32, paragraph 182: “UN agencies will submit a final narrative report within two months of completion of the project. If the duration of the project is between 7-12 months, UN agencies will also submit a progress narrative report to reflect</p>

## Management Response

## Audit of the operations of the Office for the Coordination of Humanitarian Affairs in Afghanistan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p><i>achievements at midpoint of the project implementation.</i>"</p> <p>The CHF Afghanistan, based on its Terms of Reference, has been requesting mid-term reports from PUNOs since its establishment, page 9, paragraph 37: "<i>PUNOs and IOM shall provide the Humanitarian Coordinator, through the HFU, with the following reports using the CHF reporting templates: Midterm project progress report, based on the standard format agreed upon in the M&amp;R Guidelines.</i>"</p> <p><a href="https://www.humanitarianresponse.info/en/operations/afghanistan/document/chf-afghanistan-terms-reference">https://www.humanitarianresponse.info/en/operations/afghanistan/document/chf-afghanistan-terms-reference</a></p> <p>In addition, the reporting modalities and workflows of all CHF projects are tracked within the Grant Management System (GMS) for PUNOs and NGOs by the HFU Programme officers assigned to those projects.</p>
4	The OCHA Country Office in Afghanistan should complete the due diligence and capacity assessment of all NGO-implementing partners and ensure that project monitoring controls prescribed in the Afghanistan - CHF Accountability Framework for high risk partners are fully complied with.	Important	Yes	Pooled Fund Manager CHF-Afghanistan	Implemented	The Humanitarian Financing Unit of OCHA Afghanistan conducts a due diligence review of all NGO-implementing partners who apply to the CHF. KPMG has been contracted to complete the partners' capacity assessment (PCA) for all those partners who have passed the due diligence review. The project monitoring controls determined by the results of the PCA for low, medium and high risk partners, as prescribed in the Afghanistan - CHF Accountability Framework, are fully complied with and tracked within the Grant Management System (GMS) by the HFU Programme officers assigned to those projects.

## Management Response

## Audit of the operations of the Office for the Coordination of Humanitarian Affairs in Afghanistan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>The OCHA Funding Coordination Section is tasked with the development of the GMS tool and modules. Still under development, the GMS project closure module will include the Performance Index in the GMS, which will feed into the adjustment of the risk rating of implementing partners and to inform subsequent allocations.</p> <p>In addition, all OCHA CBPF are regularly invited to contribute suggestions for the further development of the GMS, in particular during the Annual Global OCHA CBPF Workshop.</p>
5	OCHA should clarify the roles and responsibilities of its Country Office in Afghanistan to support the Humanitarian Coordinator in overseeing his/her monitoring responsibilities for CERF projects as set out in the Secretary-General's bulletin on the management of CERF.	Important	Yes	Chief, Performance, Monitoring and Policy Section, CERF secretariat	31 Dec. 2015	<p>The CERF secretariat is in the process of developing a brief guidance note that describes the roles and responsibilities of key actors with respect to the sharing of relevant information on CERF funded projects during and after implementation. The note is expected to be finalized by end of Dec 2015.</p> <p>CERF has shared with OIOS a copy of the standard allocation announcement email from the ERC to CERF recipient RC/HCs that contains a clarification of recipient agencies' responsibilities to keep the RC/HC appropriately informed about the status of CERF projects during the implementation period and of their reporting responsibilities after conclusion of project activities.</p>
6	The OCHA Country Office in Afghanistan should implement a formal mechanism to obtain feedback on the implementation of monitoring and audit recommendations by non-governmental organization	Important	Yes	Pooled Fund Manager CHF-Afghanistan	Implemented	The Humanitarian Financing Unit of OCHA Afghanistan obtains regular feedback on the implementation of monitoring recommendations and audit findings by non-governmental organization implementing partners, through its monitoring and reporting function, one of the pillars of the CHF Accountability Framework.

## Management Response

## Audit of the operations of the Office for the Coordination of Humanitarian Affairs in Afghanistan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	implementing partners and ensure that the Grants Management System has the capacity to document such feedback.					<p><a href="https://www.humanitarianresponse.info/en/operations/afghanistan/document/chf-afghanistan-accountability-framework">https://www.humanitarianresponse.info/en/operations/afghanistan/document/chf-afghanistan-accountability-framework</a></p> <p>Relevant monitoring recommendations are listed in the narrative reports of CHF implementing partners, with feedback on how the recommendations have been addressed in the project implementation period, and followed up by the assigned HFU Programme Officers and OCHA Field Officers during monitoring visits and regular correspondence.</p> <p>The OCHA Funding Coordination Section is tasked with establishing a formal mechanism on the GMS to track the implementation of monitoring and audit recommendations by non-governmental organization implementing partners and ensuring that the GMS has the capacity to document such feedback.</p> <p>Still under development, the GMS project closure module will include the ability to capture critical audit findings and assist with the systematic follow-up of recommendations and response plans. Within the Performance Index in the GMS, these monitoring recommendations and audit findings will be fed into the adjustment of the risk rating of implementing partners and to inform subsequent allocations.</p> <p>In addition, all OCHA CBPF are regularly invited to contribute suggestions for the further development of the GMS, in particular during the Annual Global OCHA CBPF Workshop.</p>
7	The OCHA Country Office in Afghanistan should familiarize	Important	Yes	Pooled Fund Manager	Implemented	The Humanitarian Financing Unit of OCHA Afghanistan provides personalized support, regular



## Management Response

## Audit of the operations of the Office for the Coordination of Humanitarian Affairs in Afghanistan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	the Participating United Nations Organizations in Afghanistan with the financial reporting requirements of the Common Humanitarian Fund and enable them to utilize the Grants Management System to ensure that the reporting requirements are complied with in a timely manner.			CHF-Afghanistan		<p>trainings, orientation sessions and which familiarizes the PUNOs and NGOs in Afghanistan with the financial reporting requirements of the CHF and enables them to effectively utilize the GMS to ensure that the reporting requirements are complied with in a timely manner.</p> <p>Typically, the trainings, and orientation sessions are organized before an allocation launch on application modalities and in-between allocations on reporting requirements.</p> <p>Five CHF / GMS trainings were conducted in 2014 and so far four trainings were held in 2015 with different modules for partners based on needs, including: Basic introduction, accreditation, due diligence in the GMS, concept note and proposal submission, financial and narrative reporting, and project revisions in the GMS.</p> <p>The next round of trainings are scheduled for mid-December after the current reserve allocation is completed, focusing on narrative and financial reporting and project revisions in the GMS.</p> <p>Finally, CHF partners who are critical to the financial reporting process or newly arrived can request or are invited to ad hoc trainings in order to ensure their familiarity with CHF and GMS rules.</p>
8	OCHA should establish mechanism for identifying and attracting talent to fill vacant leadership positions, including those filled under temporary job openings, to ensure that the work	Important	Yes	CRD Director	TBC	Confirmation of completed recruitment for two P-5 leadership positions to be provided.

## Management Response

## Audit of the operations of the Office for the Coordination of Humanitarian Affairs in Afghanistan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	plan of the OCHA Country Office in Afghanistan is implemented effectively.					
9	The OCHA Country Office in Afghanistan should prepare annual procurement plans to ensure orderly acquisition of requirements within its direct payment authority.	Important	Yes	Administrative and Finance Officer	31 Dec. 2015	Relevant supporting documentation to be provided.
10	The OCHA Country Office in Afghanistan should require the Asset Manager focal point to complete an annual physical verification of non-expendable property for 2014 and maintain up to date records.	Important	Yes	Administrative and Finance Officer	31 Dec. 2015	Relevant supporting documentation to be provided.