



# **INTERNAL AUDIT DIVISION**

## **REPORT 2023/039**

---

### **Audit of United Nations support for the Cameroon-Nigeria Mixed Commission**

**The Cameroon-Nigeria Mixed Commission established adequate procedures to guide mandate implementation and manage the border demarcation Trust Fund, but needed to draw up a border demarcation completion timeline**

**14 September 2023**

**Assignment No. AP2023-649-01**

# **Audit of United Nations support for the Cameroon-Nigeria Mixed Commission**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of United Nations support for the Cameroon-Nigeria Mixed Commission (CNMC or the Mixed Commission). The objective of the audit was to assess the efficiency and effectiveness of CNMC's processes and systems in managing its operations and resources to achieve its mandate. The audit covered the period from 1 January 2020 to 31 December 2022 and included CNMC's: (a) governance structures and mechanisms established to support mandate implementation; (b) work plan development and implementation; and (c) operational support and resource management processes including voluntary contributions.

CNMC's mandate is to implement the 10 October 2002 judgement of the International Court of Justice on the Cameroon-Nigeria boundary dispute.

The Mixed Commission had generally established adequate procedures to guide implementation of its border demarcation mandate and manage the related Trust Fund. Areas for improvement were as follows:

- a. CNMC needed to enhance its risk management process and draw up a border demarcation completion timeline incorporating the resolution of three outstanding demarcation areas of disagreement as a prerequisite to the final mapping and preparation of the final boundary statement; and
- b. It also needed to promote cross-border confidence-building initiatives for communities affected by the demarcation exercise.

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

- Utilize existing internal capacity to enhance its risk management framework and update the risk register;
- Liaise with the Drafting Committee to draw up a completion timeline for the final mapping and boundary statement and follow up the pending resolution of the three residual areas of disagreement;
- Coordinate the updating of needs assessments for confidence-building initiative projects in Cameroon and Nigeria to ensure the continuing relevance of previously identified support measures;
- Enhance its resource mobilization strategy and pursue coordinated targeted confidence-building initiative projects including through United Nations system entities and the peacebuilding support architecture; and
- Reassess the risk associated with financing the Mixed Commission's field operations through personal advances and establish a petty cash float or imprest account.

CNMC accepted the recommendations, implemented one of them and has initiated action to implement the rest. Actions required to close the open recommendations are indicated in Annex I.

# CONTENTS

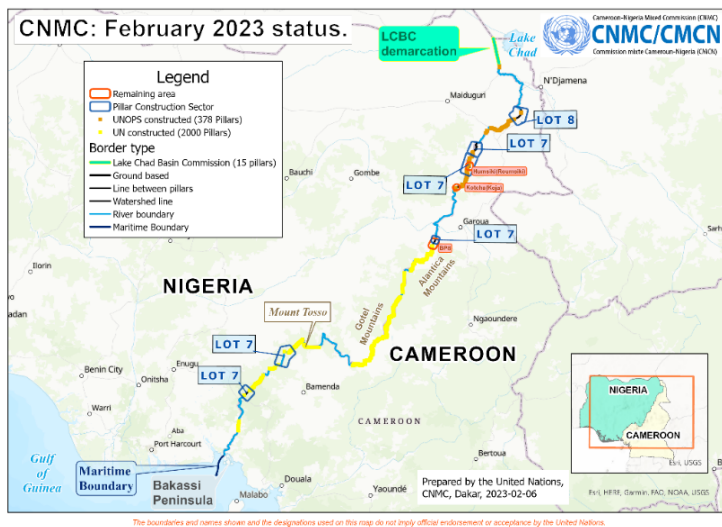
I. BACKGROUND	1-2
II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY	3
III. AUDIT RESULTS	3-9
A. Governance structure and mechanisms	3-4
B. Work plan development and implementation	5-6
C. Demarcation pillar construction project	6-8
D. Operational support and resource management	8-9
IV. ACKNOWLEDGEMENT	9
ANNEX I	Status of audit recommendations
APPENDIX I	Management response

# Audit of United Nations support for the Cameroon-Nigeria Mixed Commission

## I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of United Nations support for the Cameroon-Nigeria Mixed Commission (CNMC or the Mixed Commission).
2. CNMC was established in November 2002 to facilitate the peaceful implementation of the 10 October 2002 ruling of the International Court of Justice (ICJ) on the settlement of the land and maritime boundary dispute between Cameroon and Nigeria. The judgement recognized relevant boundary delimitations in the Lake Chad region in the North, the Bakassi Peninsula in the South, the maritime boundary in the Gulf of Guinea, and Cameroon's sovereignty over the Bakassi Peninsula as historically defined by the Thomson-Marchand Declaration (1929-1930) and the Anglo-German Agreements of 11 March and 12 April 1913.
3. The Court also requested Cameroon and Nigeria's expeditious and unconditional withdrawal of their respective administrative, military and/or police forces from the Lake Chad and Bakassi Peninsula areas determined by the Court ruling to be within the opposing Member State's sovereignty. CNMC facilitated the withdrawal of troops and transfer of authority in the Lake Chad area, along the boundary and in the Bakassi Peninsula through the Greentree Agreement<sup>1</sup> in June 2006, and approved the recommendations of the Working Group on the Maritime Boundary in March 2011.
4. The residual mandate was to support the demarcation and delineation of the land and maritime boundaries, address the situation of populations affected by the demarcation and make recommendations on confidence-building measures. Figure 1 illustrates the status of the land and maritime boundaries between Cameroon and Nigeria.

Figure 1: Illustrative map of the land and maritime boundaries between Cameroon and Nigeria



Source: United Nations Cameroon-Nigeria Mixed Commission

<sup>1</sup> The Greentree Agreement was a joint treaty signed by the presidents of Cameroon and Nigeria on 12 June 2006 to implement the judgement of the International Court of Justice and resolve the border dispute over the Bakassi peninsula

5. The mandate of CNMC, renewed via an exchange of letters between the Secretary-General and the President of the Security Council dated 31 December 2020, detailed the activities required to conclude the work of the Mixed Commission. These included agreement by Cameroon and Nigeria on the outstanding demarcation areas; facilitating the construction and emplacement of demarcation pillars; producing final maps and a boundary statement; promoting cross-border (land and maritime) cooperation and coordinated security monitoring along the land boundary; finalizing confidence-building initiatives (CBIs) among affected communities; and implementing the completion strategy by progressively handing over the activities of the Mixed Commission to the Joint Bilateral Commission and other sub-regional structures.

6. The boundary statement and final mapping would illustrate the geographic coordinates of the legally binding agreed boundary points and final placement of the border demarcation pillars depicting the shared boundary lines between Cameroon and Nigeria in accordance with the ICJ ruling.

7. CNMC celebrated its twentieth anniversary on 30 August 2022, and as of 31 December 2022, had completed the placement of an estimated 2,000 (or 74 per cent) out of 2,696 pillars and continued to support the border demarcation exercise. Cameroon and Nigeria had ratified their agreement on an estimated 2,064 kilometres of the approximately 2,100-kilometre shared land boundary under dispute. This left some 36 kilometres and three outstanding areas of disagreement for the final demarcation.

8. The Special Representative of the Secretary-General (SRSG) for the United Nations Office for West Africa and the Sahel (UNOWAS) is the Chairperson of the CNMC. CNMC is co-located with UNOWAS in Dakar, Senegal and operates two satellite offices in Yaoundé, Cameroon and Calabar, Nigeria. The Mixed Commission has 11 approved posts (2 P-5s, 6 P-4s, 1 Field Service staff and 2 national staff), plus one military adviser and a civilian observer team of five consultants, all funded through the regular budget.

9. CNMC's approved financial resources were as shown in Table 1.

**Table 1: CNMC financial resource requirements**

Category	2020 \$'000	2021 \$'000	2022 \$'000
Military and police personnel costs	43	72	75
Civilian personnel costs	1,667	1,751	1,766
Operational costs	1,722	1,815	1,779
<b>Total (net of staff assessment)</b>	<b>3,432</b>	<b>3,638</b>	<b>3,620</b>

Source: A/76/6 (Sect.3)/Add.4 Proposed programme budget for 2022

10. Extrabudgetary resources mainly consisted of voluntary contributions from the two Member States and other donors to the Trust Fund in support of the Cameroon-Nigeria Border Demarcation (the Trust Fund). The Trust Fund had an unspent balance of \$4.3 million brought forward in 2021, plus contributions of \$1.6 million in 2021 and \$2.3 million in 2022. CNMC used the Trust Fund exclusively to support border demarcation activities, mainly the construction and placement of physical demarcation pillars. Other contributors during the audit period included the United Nations Development Programme (UNDP) and Ireland.

11. Comments provided by CNMC are incorporated in italics.

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

12. The objective of the audit was to assess the efficiency and effectiveness of CNMC's processes and systems in managing its operations and resources to achieve its mandate.

13. This audit was included in the 2021 risk-based work plan of OIOS due to the criticality of the Mixed Commission's implementation of the ICJ ruling on the Cameroon-Nigeria border dispute.

14. OIOS conducted this audit from May 2022 to June 2023. The audit covered the period from 1 January 2020 to 31 December 2022. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in the mandate implementation focusing on: (a) CNMC's governance structures and mechanisms established to support mandate implementation; (b) work plan development and implementation; and (c) operational support and resource management processes including voluntary contributions.

15. The audit methodology included: (a) interviews with key CNMC and UNOWAS personnel, (b) review of relevant documentation, (c) analytical review of data and walk-through tests of key process controls, and (d) sample testing of expenditure charged to the Trust Fund in support of the border demarcation project.

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

## **III. AUDIT RESULTS**

### **A. Governance structure and mechanisms**

CNMC's governance framework was largely incorporated into that of UNOWAS

17. CNMC's operational strategy and mandate implementation risk assessment procedures were incorporated into those of UNOWAS given the dual role of the Chairperson of the Mixed Commission as the SRS of UNOWAS, which also hosted the secretariat of CNMC. Accordingly, the SRS's strategic vision, senior manager's compacts and annual work plans articulated the joint UNOWAS-CNMC mandate implementation strategy.

18. A review of the joint 2021 UNOWAS-CNMC risk register indicated that the risk assessment process focused on administrative and operational support risks and did not adequately cover the substantive strategic and governance risk categories. Consequently, the risk register did not effectively support a systematic approach to risk management to enhance management decision-making to address potential factors that would hinder mandate implementation. Also, although the updated joint UNOWAS-CNMC mission concept identified mandate implementation risks and mitigation strategies related to implementation delays and insufficient funding for the demarcation related activities, the 2022 joint UNOWAS-CNMC risk assessment and risk register did not address the risk of insufficient funding.

19. While CNMC had one risk management focal point who had been trained as part of the joint UNOWAS-CNMC risk management structure, the assignment of the UNOWAS Chief of Mission Support (CMS) with risk management experience in a regional peacekeeping operation presented an invaluable opportunity to enhance the joint UNOWAS-CNMC risk management structure, processes and capacities.

- (1) CNMC should collaborate with UNOWAS to utilize the existing internal capacity to enhance the joint UNOWAS-CNMC risk management framework and update the risk register.**

*CNMC accepted recommendation 1 and stated that it utilizes the UNOWAS-CNMC internal enterprise risk management (ERM) capacities composed of risk management focal points in liaison with risk owners, to identify and mitigate risks under the leadership of UNOWAS Chief of Staff and increased advisory guidance of UNOWAS Chief of Mission Support, a former ERM manager. Additionally, the joint updated risk register was approved by the Senior Leadership Team on 31 July 2023.*

The SRSR revived high-level engagement to resolve residual areas of disagreement

20. The tripartite Mixed Commission consisted of UNOWAS SRSR and senior representatives from the two Member States, typically the Prime Minister of Cameroon and the Attorney-General and Minister of Justice for Nigeria or their representatives. The Mixed Commission established sub-commissions and committees to manage various aspects of the mandate implementation, the key one being the Sub-Commission on Demarcation responsible for overseeing demarcation operations and activities. Other functional units included: (a) a Joint Technical Team responsible for assessing and mapping the land boundary coordinates to guide the demarcation work plan; (b) the Project Steering Committee responsible for implementing the pillar placement project and periodically reporting on the project status to the Sub-Commission on Demarcation; (c) a Technical Monitoring Team that monitored the construction and placement of demarcation pillars on behalf of the Project Steering Committee; and (d) a Drafting Committee of legal experts to prepare the final boundary statement.

21. The Sub-Commission on Demarcation held bi-monthly meetings as scheduled, alternating meeting venues between Yaoundé and Abuja, to discuss the progress of demarcation activities, and to mediate and propose recommendations to resolve outstanding areas of disagreement. The areas of disagreement arose due to differences by the two countries in interpreting the geographic coordinates per the ICJ ruling at specific segments along the shared boundary.

22. CNMC suspended field operations, mediation meetings and boundary mapping activities with effect from the second quarter of 2020 due to COVID-19 travel restrictions and adopted virtual collaboration processes for the rest of the year. Demarcation activities and bilateral mediation discussions resumed during the second quarter of 2021 and helped the parties reach consensus to resolve seven outstanding areas of disagreement during the review period.

23. The Chairperson convened a meeting of the Mixed Commission in mid-November 2021 after an estimated seven-year gap and approved all the reports of the Sub-Commission on Demarcation since 2014. The meeting also escalated discussions that enabled CNMC to resolve an additional three outstanding areas of disagreement, leaving only three unresolved areas<sup>2</sup> as of 31 December 2022.

24. OIOS concluded that the Mixed Commission's functional structures met as needed to assess progress on its demarcation activities and propose recommendations to resolve areas of disagreement. Additionally, the resumed sessions of the Mixed Commission supported the ongoing resolution process for residual areas of disagreement.

---

<sup>2</sup> Humsiki/Roumsiki, Anglo-German Pillar 8 and Kotcha/Koja Village

## B. Work plan development and implementation

### CNMC needed to draw up a completion timeline for the final mapping and boundary statement

25. CNMC will formally conclude its mandate once it completes the border demarcation and develops an accurate final map and boundary statement. The Mixed Commission's work plans during the audit period therefore focused on the completion of its demarcation mandate which as of 1 January 2020 included: (a) resolving the 13 areas of disagreement affecting the demarcation of the final 100 kilometers of shared land boundary; (b) completing the construction and placement of the remaining border demarcation pillars; (c) mapping the demarcation boundaries and establishing a draft boundary statement to be finalized once both parties were in agreement; and (d) supporting the implementation of cross-border socio-economic CBI projects for communities affected by the demarcation exercise.

26. The Mixed Commission secretariat prepared quarterly work plan implementation reports based on the bi-monthly reports to the Sub-Commission on Demarcation covering progress in demarcation activities, and submitted these to the centralized mandate implementation monitoring function in UNOWAS. The quarterly reports, which specified achievements or reasons for non-achievement of planned activities during each quarter, indicated that CNMC had resolved 10 out of 13 outstanding areas of disagreement and oversaw the construction and placement of an estimated 656 boundary demarcation pillars during the audit period.

27. Accordingly, as of 31 December 2022, Cameroon and Nigeria had ratified their agreement on an estimated 2,064 kilometers (or 98 per cent) of the 2,100-kilometer shared land boundary and completed placement of some 2,000 (or 74 per cent) of the 2,696 physical border demarcation pillars. However, CNMC had not yet scheduled residual mandate implementation activities, including development of the boundary statement. This may result in an inefficient transition and hinder CNMC's readiness to progressively hand over its activities to the envisaged Joint Bilateral Commission and other sub-regional structures.

28. CNMC was due to refer the remaining three areas of disagreement to ICJ for clarification of the boundary course, and had commenced consultations regarding the two parties' nominations to the Drafting Committee for the boundary statement.

**(2) CNMC should liaise with the Drafting Committee to draw up a completion timeline for the final mapping and boundary statement, and follow up the pending resolution of the three residual areas of disagreement.**

*CNMC accepted recommendation 2 and stated that it planned to hold a meeting of the Drafting Committee from 16 to 18 September 2023 to discuss the boundary statement, whose finalization is pending the resolution of the three remaining areas of disagreement, construction of the remaining pillars and final mapping. CNMC also planned to hold a meeting of the Sub-Commission on Demarcation in 2023, following the bilateral meetings with the Parties to agree on the way forward, which was pending the nomination of the Nigeria Head of Delegation.*

### CNMC needed to mobilize support for the implementation of CBI projects

29. The CNMC structure previously included a Sub-Commission on Affected Populations to guarantee the rights of those affected by the demarcation activities and identify cross-border CBI projects and joint economic ventures. CNMC considered the Sub-Commission to have completed its role once it identified those affected by the demarcation in 2006. Subsequently, the Mixed Commission, in collaboration with the United Nations country teams (UNCTs) and the national authorities in Cameroon and Nigeria conducted



preliminary needs assessment missions in 2011. These highlighted poverty, illiteracy, unemployment and insufficient public services, personal security and social protection as key issues that adversely impacted the socio-economic development of the affected populations.

30. CNMC last coordinated the joint update of the needs assessments in 2016 and identified priority short-term CBI/quick impact projects to improve food security, develop access to potable water, support employment capacity-building, and enhance access to energy and protection of civilians. However, the Mixed Commission had not updated the 2016 needs assessments to confirm the continuing relevance of the CBI projects identified, none of which had been implemented as of 31 December 2022 due to lack of dedicated resources.

31. Moreover, sporadic tension and territorial disputes in border towns between Cameroon and Nigeria may continue to threaten the peaceful co-existence and cross-border cooperation among communities affected by the demarcation, presenting further opportunities for confidence-building initiatives. For example, in February 2022, tension between border communities in Kwaja was triggered by contracted surveyors erecting new border signs beyond the provisional boundary landmarks, leading to a perceived loss of territory due to border encroachment.

32. CNMC and UNCTs met under the leadership of the Resident Coordinators for Cameroon and Nigeria in June and December 2021 and initiated new efforts for confidence-building programmatic support. This included: (a) the June 2022 appointment of CBI project focal points in Cameroon and Nigeria; and (b) short- and medium-term resource mobilization initiatives and development programming support mainly through UNDP.

**(3) CNMC should coordinate the updating of needs assessments for confidence-building initiative projects in Cameroon and Nigeria to ensure the continuing relevance of previously identified support measures.**

*CNMC accepted recommendation 3 and stated that it planned to engage the services of a consultant early in 2024 to review the existing confidence-building programme documents and update them as necessary.*

**(4) CNMC should enhance its resource mobilization strategy and pursue coordinated targeted confidence-building initiative projects including through United Nations system entities and the peacebuilding support architecture.**

*CNMC accepted recommendation 4 and stated that it was collaborating with UNCTs in Cameroon and Nigeria to update the needs assessments before initiating fund raising activities. CNMC was also planning a rapid joint needs assessment focused on women and health in northern Cameroon in partnership with the International Organization for Migration and government authorities. Additionally, CNMC planned to finalize its resource mobilization strategy in 2024, with the support of an international consultant.*

### **C. Demarcation pillar construction project**

Cameroon and Nigeria funded the Trust Fund to support demarcation pillar construction and placement

33. The Secretary-General established the Trust Fund in support of the Cameroon-Nigeria Border Demarcation and other activities related to preventive diplomacy and peacebuilding on 31 August 2018. Cameroon and Nigeria, as parties to the agreement, were the main contributors to the Trust Fund and

periodically replenished the funds in equal amounts as requested by CNMC. As the implementing office of the Trust Fund, CNMC prepares annual cost plans, the bulk of which relate to pillar construction contract payments and notifies the two Member States of planned pillar construction activities as the basis for securing project funds. Other Member States could support the Trust Fund through monetary or in-kind contributions such as military and legal experts to support the work of the Mixed Commission.

34. Cameroon and Nigeria contributed \$3 million each in 2018/2019, which formed the bulk of the estimated \$6.6 million unspent Trust Fund balance brought forward as of 1 January 2020. The Trust Fund registered additional contributions of \$1.8 million from UNDP, Cameroon and Ireland during the period ended 31 December 2022, while Nigeria contributed \$1.5 million for the period in January 2023. CNMC administered and reported on the utilization of the Trust Fund, and prepared annual narrative progress reports to Cameroon, Nigeria and the other donors. The progress reports were accompanied by financial statements of income, expenditure and unspent contribution balances as certified by the Finance Division of the Office of Programme Planning, Finance and Budget.

35. OIOS concluded that Cameroon and Nigeria remitted their share of contributions to the Trust Fund, and that the Fund balances were sufficient to fund pillar construction and placement activities during the review period.

#### CNMC closely monitored pillar construction project activities

36. The performance assessment framework for the pillar construction project was based on the number of pillars constructed compared to the number planned, as confirmed by the Technical Monitoring Team and inspected by the Project Steering Committee.

37. The Procurement Division (PD) commenced the procurement process for construction of the estimated remaining 1,352 concrete border pillars along agreed demarcation areas in 2019. The technical evaluation committee (TEC), composed of CNMC personnel, assessed only 3 of the 21 proposals received as technically compliant, which included two bidders that had previously been contracted for the earlier phases of the pillar construction project. The TEC requested a split award to facilitate simultaneous construction while mitigating security risk<sup>3</sup> and weather limitations.

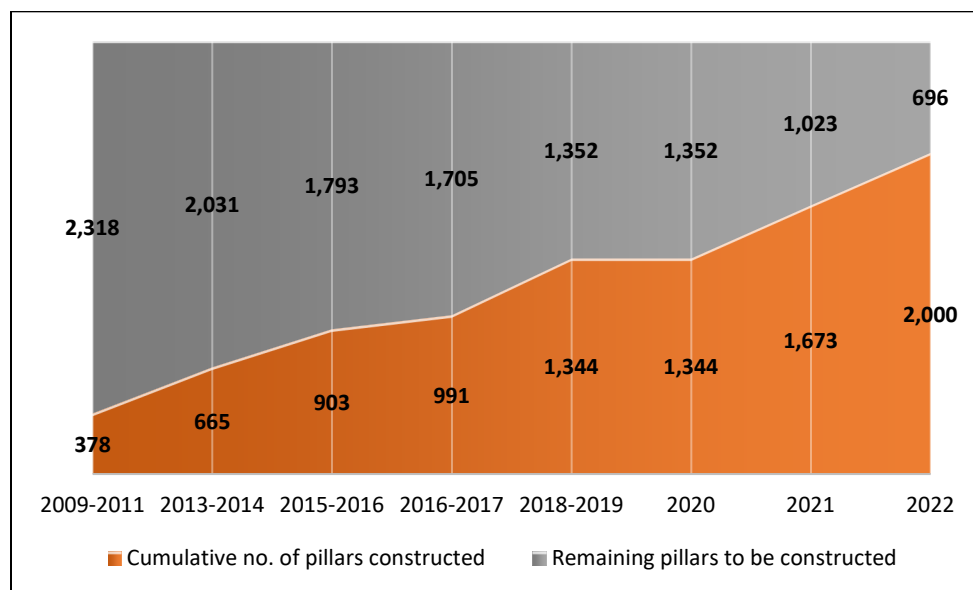
38. The financial evaluation including best value for money considerations indicated nominal price differentials between the three bidders. Consequently, PD exercised the right to split the contract award and obtained the authorization of the Acting Assistant Secretary-General for the Office of Supply Chain Management to reject all bids and engage in negotiated contracts. PD thereafter established three contracts for the demarcation pillar construction at a total not-to-exceed value of \$4.36 million, some \$2.98 million of which had been expended as of 31 December 2022. CNMC monitored the performance of the three pillar construction contractors and submitted quarterly performance reports via the United Nations Secretariat's Contractor Performance Reporting Suite as part of the centralized vendor performance evaluation framework. The Mixed Commission did not report any significant contractor performance issues during the review period.

39. CNMC planned for and constructed 329 pillars in 2020-21, and 327 pillars in 2022. The cumulative progress of the pillar construction project since inception is illustrated in Figure 2.

---

<sup>3</sup> On 31 January 2017, an armed group attacked a United Nations Technical Monitoring Team killing five persons and injuring several others.

**Figure 2: Progress on the construction of demarcation pillars as of 31 December 2022**



Source: CNMC record of pillar construction progress

40. OIOS concluded that CNMC together with representatives from the Governments of Cameroon and Nigeria continuously monitored the quality and progress of the pillar construction activities as a basis for assessing their performance. The Mixed Commission projected to complete the construction and placement of an additional 221 pillars in 2023.

## **D. Operational support and resource management**

### CNMC established adequate partnerships and procedures to manage administrative and logistics support

41. The Mixed Commission relied on different United Nations system entities for administrative and logistics support. For example, PD was responsible for the procurement of demarcation pillar construction contractors, and CNMC utilized joint UNOWAS-CNMC service level agreements with: (a) the Regional Service Centre in Entebbe (RSCE) for a catalogue of services covering procurement support, finance, human resources, and travel; and (b) UNDP as the pay agent for the cost of goods and services. All other delegated and sub-delegated authorities to manage human, financial and physical resources were vested in UNOWAS officials consistent with UNOWAS providing administrative and logistics support to CNMC.

42. The Mixed Commission's satellite offices in Yaoundé, Cameroon and Calabar, Nigeria had limited administrative country presence, and demarcation activities were conducted in remote areas along the disputed border with no banking facilities. CNMC therefore utilized personal cash advances to individual technical officers in the field to fund its remote operational requirements. This increased the security risk for the officers who did not have the requisite sub-delegated authority to formalize their personal responsibility and financial liability for the cash.

43. CNMC deposited advances in the UNDP Service Clearing Account in tranches of \$150,000. UNDP processed payments for goods and services on behalf of CNMC based on financial authorizations, and prepared monthly analyses of payments made and related service charges. This formed the basis upon which CNMC replenished the advance account. Similarly, technical officers obtained personal cash advances against projected operational cost requirements and submitted periodic expense reports with supporting

documents. These were reviewed and certified by the CNMC certifying officer, then onward for verification and authorization for replenishment through the RSCE Finance function.

44. RSCE had established service performance metrics and monitored and reported on these monthly, flagging items for management’s attention. No concerns were reported during the review period. Additionally, UNOWAS administration closely monitored the management dashboard for compliance with the delegation of authority key performance indicators. OIOS concluded that CNMC had established adequate procedures to manage its administrative and logistics support operations, with scope for reviewing the use of personal advances to fund remote field operations.

**(5) CNMC should reassess the risk associated with financing the Mixed Commission’s field operations through personal advances and establish a petty cash float or imprest account.**

*CNMC accepted recommendation 5 and stated that plans were underway to establish a petty cash for the smooth implementation of field operations and to mitigate the risk associated with the use of personal advances for field operations.*

CNMC staff generally complied with mandatory training and performance management requirements

45. CNMC staff registered a 73 per cent compliance rate with mandatory learning requirements as of 30 June 2022 and 75 per cent for the annual leadership dialogue as part of ethics training in 2022. The Office of Human Resources updated the mandatory learning portfolio on 1 August 2022 and 1 February 2023, reducing CNMC’s compliance rate to 50 per cent as of 28 February 2023.

46. Also, CNMC had a 100 per cent ePerformance completion rate in 2019/20 and 2020/21, with an average 15 per cent rated as exceeding performance expectations, and 85 per cent assessed as having successfully met performance expectations for the two performance management cycles.

47. CNMC respondents to the 2021 Staff Engagement Survey did not meet the minimum threshold of 10 respondents required to generate disaggregated results. The Mixed Commission therefore did not have an opportunity to assess staff perspectives as a basis for an entity specific engagement survey action plan to address identified areas of improvement. CNMC commented that it would encourage the participation of its staff in the biannual staff engagement surveys.

#### **IV. ACKNOWLEDGEMENT**

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

Internal Audit Division  
Office of Internal Oversight Services

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of United Nations support for the Cameroon-Nigeria Mixed Commission

Rec. no.	Recommendation	Critical <sup>4</sup> / Important <sup>5</sup>	C/ O <sup>6</sup>	Actions needed to close recommendation	Implementation date <sup>7</sup>
1	CNMC should collaborate with UNOWAS to utilize the existing internal capacity to enhance the joint UNOWAS-CNMC risk management framework and update the risk register.	Important	C	Action completed.	31 July 2023
2	CNMC should liaise with the Drafting Committee to draw up a completion timeline for the final mapping and boundary statement, and follow up the pending resolution of the three residual areas of disagreement.	Important	O	Receipt of the completion timeline for the final mapping and boundary statement, and evidence of follow-up action to resolve the three residual areas of disagreement.	31 December 2023
3	CNMC should coordinate the updating of needs assessments for confidence-building initiative projects in Cameroon and Nigeria to ensure the continuing relevance of previously identified support measures.	Important	O	Receipt of an updated coordinated needs assessment for CBI projects.	31 March 2024
4	CNMC should enhance its resource mobilization strategy and pursue coordinated targeted confidence-building initiative projects including through United Nations system entities and the peacebuilding support architecture.	Important	O	Receipt of the fund-raising strategy for CBI projects and the outcome of the related United Nations system-based fund mobilization efforts.	31 August 2024
5	CNMC should reassess the risk associated with financing the Mixed Commission's field operations through personal advances and establish a petty cash float or imprest account.	Important	O	Receipt of evidence that a petty cash float has been established with the relevant sub-delegated authority to manage it.	31 January 2024

<sup>4</sup> Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

<sup>5</sup> Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

<sup>6</sup> Please note the value C denotes closed recommendations whereas O refers to open recommendations.

<sup>7</sup> Date provided by CNMC in response to recommendations.

# **APPENDIX I**

## **Management Response**



Ref.: UNOWAS/OCMS/021/2023

Date: 29 August 2023

<p><b>TO:</b> Ms. Muriette Lawrence-Hume Chief of Service, Audit, New York.</p> <p><b>ATTN:</b> Mr. Tilchand Acharya Chief, Peacekeeping Headquarters Audit Section, Internal Audit Division, New York.</p>	<p><b>FROM:</b> Giovane Biha, Deputy Special Representative of the Secretary-General, UNOWAS, Dakar.</p> <p><i>MDjinadou</i> <small>MDjinadou (Aug 29, 2023 16:50 GMT)</small></p>
	<b>Email:</b> <a href="mailto:unowas-cms@un.org">unowas-cms@un.org</a>
<b>SUBJECT: Management responses to the draft report on the audit of the Cameroun-Nigeria Mixed Commission (CNMC), Assignment No: AP2023/649/01.</b>	
Total number of transmitted pages including this page: 4	
<p><i>Reference Memorandum OIOS-2023-01387, dated 11 August 2023.</i></p> <ol style="list-style-type: none"> <li>In reply to the referenced correspondence, please find attached CNMC's Management response to the OIOS findings and recommendations, as per the subject report.</li> <li>For enhanced efficiency and effectiveness of CNMC operations, all necessary actions detailed in the action plan shall be implemented within the set timelines.</li> </ol> <p>Best regards.</p>	
<p><b>Drafted by:</b> <i>El Hadji Sarr</i> El Hadji Sarr, Office of the Chief of Mission Support.</p>	<p><b>Authorized by:</b> <i>Ron M. Kamwendo Jnr</i> <small>Ron M. Kamwendo Jnr (Aug 29, 2023 16:32 GMT)</small> Ron M. Kamwendo Jnr, Chief of Mission Support, Office of the Chief of Mission Support.</p>

## Management Response

## Audit of United Nations support to the Cameroon-Nigeria Mixed Commission

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	CNMC should collaborate with UNOWAS to utilize the existing internal capacity to enhance the joint UNOWAS-CNMC risk management framework and update the risk register.	Important	Yes	Chief of Staff	Implemented	UNOWAS/CNMC utilizes its internal capacities as follows: 1) Three officers from UNOWAS substantive component, UNOWAS administration and CNMC who have received Enterprise Risk Management (ERM) training serve as ERM focal points with responsibility to liaise closely with all risk owners on a continuous basis on the progress made in mitigating risks and on the development of new risks through a consultative process. 2) The Chief of Staff (CoS) provides oversight and leadership of this team and also initiates dedicated discussions on potential new risks, ERM register updates and ERM status of implementation reports with the Senior Leadership Team. 3) The Chief of Mission Support (CMS), who is a former ERM manager with strong experience in the field of risk assessment and management, has increased his involvement in support of the ERM process and is providing advice and guidance when needed.

<sup>1</sup> Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

<sup>2</sup> Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.



## Management Response

## Audit of United Nations support to the Cameroon-Nigeria Mixed Commission

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						The joint ERM register was updated and approved by the SLT on 31 July 2023. It contains 3 strategic, 1 managerial, 1 operational, 2 financial and 1 fraud and corruption risk.
2	CNMC should liaise with the Drafting Committee to draw up a completion timeline for the final mapping and boundary statement, and follow up the pending resolution of the three residual areas of disagreement.	Important	Yes	CNMC Senior Programme Manager	31 <sup>st</sup> December 2023	CNMC plans to hold a meeting of the drafting committee from 16 to 18 September 2023 to discuss the boundary statement. However, the finalization of this document is pending the resolution of the three (3) remaining areas of disagreement, the construction of the remaining pillars, and final mapping. CNMC is also planning to hold a meeting of the Sub-Commission on Demarcation before the end of 2023, following the bilateral meetings with the Parties to agree on the way forward. The bilateral meeting is pending the nomination of the Nigeria Head of Delegation.
3	CNMC should coordinate the updating of needs assessments for confidence-building initiative projects in Cameroon and Nigeria to ensure the continuing relevance of previously identified support measures.	Important	Yes	CNMC Senior Programme Manager	31 <sup>st</sup> March 2024	This activity is ongoing. CNMC plans to engage the services of a consultant early next year (2024) to review the existing program documents and update them as necessary.
4	CNMC should enhance its resource mobilization strategy and pursue coordinated targeted confidence-building initiative projects including through United Nations system entities and the peacebuilding support architecture.	Important	Yes	CNMC Senior Programme Manager,	31 <sup>st</sup> August 2024	CNMC is currently collaborating with the UN Country Teams (UNCT) of Cameroon and Nigeria to update the needs assessment before initiating fund raising activities. The International Organization for Migration (IOM), CNMC and

## Management Response

## Audit of United Nations support to the Cameroon-Nigeria Mixed Commission

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						government authorities are planning to organize a rapid joint needs assessment in Mogode, northern Cameroon. This needs assessment will focus on women and health for the border affected population. Additionally, CNMC plans to finalize its resource mobilization strategy in 2024, with the support of an international consultant. .
5	CNMC should reassess the risk associated with financing the Mixed Commission's field operations through personal advances and establish a petty cash float or Imprest account.	Important	Yes	Chief of Mission Support	31st January 2024	Plans are under way to establish a petty cash for a smooth implementation of field operations and mitigation of risk associated with personal advances.