



Nations Unies

MEMORANDUM INTERIEUR

INTERNAL AUDIT DIVISION I OFFICE OF INTERNAL OVERSIGHT SERVICES

TO: Mr. Pierre Schori

DATE:

19 October 2005

A: Special Representative of the Secretary-General UNOCL

DO176

REFERENCE: AUD- 7-5:76((05)

FROM: Patricia Azarias, Director

DE: Internal Audit Division-I, OIOS

SUBJECT: OIOS Audit No. AP2005/640/02: Cash management in UNOCI

OBJET:

- 1. I am pleased to present herewith our final report on the audit of the above subject, which was conducted during June and July 2005.
- 2. We note from your response to the draft report that United Nations Operation in Côte D'Ivoire (UNOCI) has generally accepted the recommendations. Based on the response, we are pleased to inform you that we have closed recommendations 1, 5, 6, 9, 12, 13, 14 and 15 in the OIOS recommendations database. In order for us to close out the remaining recommendations (2, 3, 4, 7, 8, 10 and 11), we request that you provide us with the additional information as discussed in the text of the report and a time schedule for their implementation. Please note that OIOS will report on the progress made to implement its recommendations, particularly those designated as critical (i.e. recommendations 1, 4, 6, 7, 8, 9 and 14) in its annual report to the General Assembly and semi-annual report to the Secretary-General.
- IAD is assessing the overall quality of its audit process and kindly requests that you consult with your managers who dealt directly with the auditors and complete the attached client satisfaction survey form.
- 4. I take this opportunity to thank the management and staff of UNOCI for the assistance and cooperation provided to the auditors in connection with this assignment.

Copy to:

Mr. Jean-Marie Guéhenno, Under-Secretary-General for Peacekeeping Operations

Ms. Donna-Marie C -Maxfield, OIC, ASD/DPKO

Mr. Hubert Price, Chief Administrative Officer, UNOCI

UN Board of Auditors

Programme Officer, OIOS

Mr. Terrence Norris, Chief Resident Auditor, UNOCI

Office of Internal Oversight Services Internal Audit Division I



Audit of Cash Management at UNOCI

Audit no:

AP2005/640/02

Report date:

19 October 2005

Audit team:

Tuncay Efendioglu, Auditor

Mariame K. Thiam, Audit Assistant

EXECUTIVE SUMMARY Cash Management in UNOCI (Assignment No. AP2005/640/02)

OIOS conducted an audit of cash management in the United Nations Operation in Côte D'Ivoire (UNOCI). The audit covered the period from the Mission's start-up in April 2004 to 30 June 2005. It focused on examining the existence, adequacy and implementation of internal controls in the cash management area.

Due to the high volume of cash transactions in a start up mission, cash management was considered a high risk area. The long absence of a senior cashier, difficult office working conditions and the uncertain security environment were all experienced and are common to the establishment of a new mission. Payment of Mission Subsistence Allowance (MSA) and other cash transactions amounted to \$43.5 million constituting almost 11.5 per cent of the budget for the year 2004 - 2005.

In general, the Finance Section has good internal controls in place to protect cash assets under its control. However, there were some examples identified during the audit where attention to the application of the controls was not judiciously applied. This report identifies areas for corrective action including inadequate working space, personnel changes and absences of supervisory oversight. The following require action by UNOCI:

- (i) Surprise cash counts of imprest and petty cash accounts should be performed regularly as a preventive measure;
- (ii) Daily cash/voucher reconciliations should be signed by delegated officials in the Finance Section;
- (iii) The Finance Section should ensure that logbooks for keeping records of cheques and Cash Receipt Vouchers are maintained with the level of detail prescribed in the Financial Regulations and Rules;
- (iv) Maintenance of all documentation in support of cash transactions must be rigorously followed; and,
- (v) Segregation of duties, as an internal control principle, must be followed at all times in the management of the Casher Office function.

The Cashiers Office staff work in an unacceptable office space which is inadequate both from a personal work perspective and to ensure appropriate filing and archiving. It is expected that office space constraints will be addressed when UNOCI moves office in September 2005.

There were several long-outstanding transactions awaiting clearance. The Chief Finance Officer should follow-up "unclear/unexplained debits" on the UNOCI bank statements immediately.

There were no objective criteria to provide a sound basis for monthly cash requirement estimates. Cash balances held at the bank were unnecessarily high. Since the Mission has now been in operation for more than fifteen months, there is sufficient data available and experience now to consider establishing cash requirement parameters.

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I. INTRODUCTION

- 1. The Office of Internal Oversight Services (OIOS) conducted an audit of cash management at the United Nations Operation in Côte d'Ivoire (UNOCI), during the months of June and July 2005. The audit was conducted in accordance with the standards for professional practice of auditing United Nations organizations.
- 2. A budget of \$378.5 million was approved for the Mission's mandate of 1 July 2004 to 30 June 2005 while the approved budget for the financial year 1 July 2005 to 30 June 2006 is \$386 million. Cash payments comprise Mission Subsistence Allowances (MSA) to staff, vendor payments and miscellaneous payments through impress and petty cash accounts amount to \$43.5 million or approximately \$2.9 million a month.
- 3. UNOCI maintains three accounts, Account 485-002264 at the JP Morgan Chase Bank in New York which is used for fund transfers from United Nations Headquarters while Account 87001-006181-00 in dollars and Account 01001-006181-00 in CFA are maintained with the Standard Chartered Bank and used for cash transfers for MSA and other allowance payments as well as for vendor payments.
- 4. Based on written requests from UNOCI, funds are transferred once a month from the JP Morgan Chase Bank to the dollar account at the Standard Chartered Bank mainly for MSA payments or other operational expenses.
- 5. The comments made by the Management of UNOCI on the draft audit report have been included in the report as appropriate and are shown in italics.

II. AUDIT OBJECTIVES

- 6. The audit objectives were to ensure compliance with United Nations policies, procedures and associated Financial Regulations and Rules with attention to the particular application of cash management principles. Specifically, the major objectives of the cash management audit at UNOCI can be summarized as follows:
- (a) Assess the level of efficiency and effectiveness with which the Mission is managing its cash resources;
- (b) Review the existence and adequacy of a solid internal control framework regarding the receipt, disbursement and safeguarding of funds;
- (c) Examine the proper implementation of accounting principles and compliance with the United Nations Financial Regulations an Rules in cash transfers, disbursements and other related issues; and
- (d) Review and test the accuracy of the process of cash reconciliation on a daily basis as well as bank reconciliation on regular intervals.

The audit also followed up on the recommendations of the Board of Audit management letter of 21 October 2004.

III. AUDIT SCOPE AND METHODOLOGY

- 7. The audit work covered the period from the start of the mission's operations as UNOCI (April 2004) to June 30, 2005. The audit planning included interviews with personnel working in the Finance Section including the Chief Finance Officer and Head Cashier as well as cash management reviews of basic internal system controls.
- 8. A series of audit tests were performed to ensure the proper implementation of the Financial Regulations and Rules of the United Nations. Areas with inherent high risk such as the utilization of imprest funds and petty cash for reasons other than those that are clearly stated in the Financial Regulations and Rules, overpayment of Mission Subsistence Allowance, timely and correct completion of bank reconciliations, inappropriate delegated financial signing authorities and inadequate security of funds were some of the subjects examined. Audit sampling techniques were used to select specific documents for examination.

IV. OVERALL ASSESSMENT

9. With some exceptions, the implementation of cash management procedures for the control of cash, including its receipt, storage and distribution was found to be good. However, the exceptions noted in this report require more discipline by finance staff to details and the timeliness of their activities so that the Cashiers Office and its activities are in full compliance with the Financial Regulations and Rules.

V. AUDIT FINDINGS AND RECOMMENDATIONS

A. Surprise Cash Counts

- 10. Field Finance Procedures Guidelines specify, "Surprise cash counts should be initiated periodically by the Chief Finance Officer (CFO) both in the main Cashier's imprest and in any regional finance offices and the results should be reported to the Chief of Administration."
- 11. Surprise cash counts constitute one of the major preventive internal control measures for safeguarding of cash resources and ensuring the appropriateness of the record keeping of cash transactions. UNOCI has set up three imprest funds including the one at the Cashier's Office and seven petty cash accounts in order to respond to provision of goods and rendering of services on a daily basis which may occur at various Mission sites.
- 12. Upon review of the existence and frequency of surprise cash counts for the period April 2004 to June 2005, it was noted that not enough surprise cash counts were conducted for both the imprest and petty cash counts set up in the Mission. Furthermore, official Spot Verification forms used for the surprise cash counts had omitted the signature of the Chief Finance Officer.

Recommendations 1 and 2

UNOCI management should:

- (a) Ensure that, surprise cash counts are performed on a regular basis so that all fund / petty cash accounts are managed in accordance with regulations (AP2005/640/02/01); and
- (b) Ensure that Spot Verification forms are signed by the Chief Finance Officer (AP2005/640/02/02).
- 13. UNOCI Management accepted recommendation 1 and stated that petty cash and imprest account surprise cash counts were undertaken twice during 2004/05 financial period. Cashier's Imprest Accounts are counted and cash counts are verified daily. Cashier's month-end cash count and verification are signed by CFO and forwarded to HQ along with the month-end closure of accounts. CFO will ensure surprise cash counts are undertaken regularly. Based on the Mission's response, OIOS has closed recommendation 1. UNOCI Management also accepted recommendation 2 and stated that all spot verification forms are signed by CFO with comments. Recommendation 2 remains open pending receipt of sample documentation of spot verification forms signed by the CFO.

B. Bank Reconciliations

- 14. Bank reconciliations are performed regularly on a monthly basis and the whole process has been improved since the Board of Auditors raised it as an audit issue in the report to the Mission Management September 2004.
- 15. However, during our review of the bank reconciliations for the period May 2004 to May 2005, it was noted that even though the Finance Section has made efforts to minimize the number of pending transactions on the bank accounts, there were still several unclear transactions some of which date back to June 2004.

Recommendation 3

UNOCI Management should follow-up with the Standard Chartered Bank in a timely manner to clarify all unexplained amounts appearing as "debits" to the UNOCI bank account (AP2005/640/02/03).

16. UNOCI Management accepted recommendation 3 and stated that as at 30 June 2005, bank reconciliations reflected 3 items as un-identified in USD and 12 items in CFA bank accounts. A routine follow up with the Standard Chartered Bank is in process. Accounts Unit is making every effort to clear these outstanding items. Recommendation 3 remains open pending receipt of documentation from UNOCI showing clearance of unexplained debits up to May 2005.

C. Excess Cash/Cash Shortages

- 17. The Mission maintains two accounts, one in local currency and the other in dollars which are used for vendor payments and bank transfers regarding Monthly Subsistence Allowance other operational expenses. During our review of cash held in both bank accounts for the period May 2004 to May 2005, we noted that an average of \$1 million was held in the dollar bank account. Based on the movement of the account in the aforementioned period, this amount may be considered high. Therefore, there is a need to set objective criteria based on which level of cash held on hand would be needed. Such a framework would not only strengthen the cash management at the Mission but also prevent potential cash shortages or excess cash with possible opportunity costs.
- 18. United Nations Best Practices annexed to the Financial Regulations and Rules (Annex IV) notes that "...cash balances should be minimized. Amounts on hand should be evaluated periodically in the light of security risks, the difficulty of replenishment and changing operational requirements." This has been restated by the letter drafted by the Accounts Division on 25 February 2005, as "...cash balances should be kept to the amount necessary, taking into account the planned flow of payments during the month."

Recommendation 4

UNOCI Management should consider setting some reference parameters against which it could periodically reassess its cash requirements and thereby minimize its cash balances (AP2005/640/02/04).

19. UNOCI Management accepted recommendation 4 and stated that monthly remittance is requested based on the actual requirement against staff strength and expected expenditures. An excess balance remains in the bank accounts in some months due to late receipts of rations and fuel invoices. The excess balance in the account is also due to month by month renewal of lease agreements for UNOCI sites. Recommendation 4 remains open pending receipt of documentation from UNOCI showing that cash balances are being kept based on planned cash outflows.

D. Handover of Imprest Funds

- 20. Financial Regulations and Rules state that, "An accurate and systematic hand-over of the Cashier's Office imprest due to rotation of staff or during periods of annual leave should be of serious consideration. The lack of a handover may result in financial implications for the individuals concerned should a discrepancy occur at a future date."
- 21. We noted that the principle of segregation of duties was not properly applied during the handover of imprest fund at the Cashier's Office which took place at 2 June 2005 since no other employee was designated to perform the supervisory role for transactions executed by the Assistant Cashier. Furthermore, contrary to Financial Regulations and Rules requirements, non-

imprest payments such as uncollected MSA, salaries and rents had not been itemized during the handover of the Cashier's imprest fund.

22. Additionally, during the handover to a new custodian of the imprest fund in Bouake that took place on 11 March 2005, there was no documentation to support the amount of CFA 745,250 (US \$1,500) that appeared on the Official Handover form where it was noted as "disbursements not recorded." The imprest account must either be accounted in "cash on hand" and or valid documents in support of expenditures. Failure to do so opens the possibility for misuse of the account.

Recommendations 5 and 6

UNOCI Management should:

- (a) Ensure the handover of imprest funds/petty cash accounts procedures are followed in accordance with the Financial Rules and Regulations. In addition, the Chief Finance Officer should immediately follow-up on incidents where there are "unaccounted for funds" (AP2005/64/02/05); and
- (b) Designate an alternate to supervise the Cashiers Office in the absence of the Head Cashier thereby ensuring an appropriate segregation of duties in this important function (AP2005/640/02/06).
- 23. UNOCI Management accepted recommendation 5 and stated that all petty cash/Imprest account holders have been briefed on the proper hand-over procedures in accordance with the financial rules and regulations and hand-over documents are reviewed by the Finance Section. The Bouake imprest hand-over of 11 March 2005 was verified at the time replenishment request. The amount of CFA 745,250 was included and requested for replenishment on 21 March 2005. Other payments in the cashier's office are regularly updated as payments are processed and payees are notified. Based on the explanations provided by the Mission, recommendation 5 has been closed. UNOCI Management accepted recommendation 6 and stated that as a standard procedure, a hand-over of Imprest Funds is made to the Assistant Cashier who would take over the responsibility of Head Cashier when he is on leave. All the functions and responsibilities of Head Cashier are handed over to Asst. Cashier. Based on the Mission's response, recommendation 6 has also been closed.

E. Contingency Plan

- 24. During our review of cash transfers from the Bank to the Headquarters, we noted that Mission had not yet drafted yet a contingency plan in order to mitigate all inherent risks in case cash is stolen during the transfer of cash from the Bank to the Mission Headquarters and/or among Mission premises.
- 25. Best practices attached to the Financial Regulations and Rules state that, "...each mission should have a contingency plan in place in the event that cash is stolen. This plan would include

information regarding whom should be contacted, procedures for sealing the immediate area, persons authorized to conduct searches, the notification and jurisdiction of local authorities."

Recommendation 7

UNOCI Management should draft a cash management plan that will reflect past emergency experiences (AP2005/640/02/07).

26. UNOCI Management accepted recommendation 7 and stated that UNOCI Finance Section will draft cash management contingency plan in accordance with the Standard UN requirement which will include Best Practices for using bank notes as per Field Finance Procedures Guidelines. Recommendation 7 remains open pending receipt of the cash management plan.

F. Daily Cash Reconciliations

- 27. Upon reviewing the process of daily reconciliations of cash in the Cashier's imprest fund, we found that the majority of daily cash reconciliation documents were not signed by both the Chief Cashier and the Cashier Assistant. Specifically, for the month of May (20 working days) there were only two cases (on 26 and 27 May) in which the relevant documents were signed by both signatories. Also, we noted that no document was found in the file indicating that cash reconciliation was done for the period 3 June to 9 June 2005 (5 working days).
- 28. In several cases, the Sun System account print-outs that indicate cash balances per mission accounts were not retained as supporting documentation to cash reconciliations. This undermines an effective audit trail of actions taken by finance personnel vested with cash management responsibilities.

Recommendation 8

UNOCI Management should ensure that the Cashier's Imprest Fund is reconciled on a daily basis and that all documents in support of the reconciliation are part of the specific reconciliation file (AP2005/640/02/08).

29. UNOCI Management accepted recommendation 8 and stated that the Mission conducts a daily cash count of the Cashier's Imprest. However, during the specified period of May 2005, the cash count was undertaken as required, but signature by the verifying officer was missing from the documents. The Mission has since ensured that the verifying officer witnesses the cash count and countersigns the documents, which are thereafter retained in the reconciliation file. Recommendation 8 remains open pending receipt of documentation from UNOCI showing that these reconciliations are being performed.

G. Mission Subsistence Allowance Payments

- 30. During the review of MSA payments, OIOS noted that after the move to Sebroko in September 2005, all MSA payments would henceforth be made using cheques and that cash payments would be discontinued. This was understood to be a very important internal control measure that would greatly reduce the risk exposure of UNOCI.
- 31. Regarding current MSA payment procedures, OIOS noted a number of issues required UNOCI's attention. For example, on the list of "Uncollected MSA Payments as of 15 June 2005" there were 23 people (15 MILOBS, 7 CV, 1CP) who had not collected their MSA payment relating to March, April and May 2005. Although there have been cases where one person (usually a military officer) has collected money with authorization letters on behalf of more than 6 people, no upper limit has been defined as to the number of authorization letters with which one can collect money on behalf of other personnel. Outstanding MSA envelopes, signature sheets and other supporting documentation are not filed in an orderly way, resulting in the increase of risk of loss of money and/or documents. Lastly, we found that although MSA payments through faxed authorization letters are not allowed by the Field Finance Procedures Guidelines (page 59) the Authorization Letter template used by the Mission states that faxed authorization letters can be used provided that the signature on the fax sheet is legible.

Recommendations 9, 10 and 11

UNOCI management should:

- (a) Ensure that Mission Subsistence Allowance payments are made on time and any payments outstanding more than a reasonable period of time are followed up and cleared in a timely manner. Furthermore, all relevant documentation should be kept in files in an orderly way enabling easy tracing of documents in case any discrepancy occurs (AP2005/640/02/09);
- (b) Consider establishing a maximum limit as to the number of MSA payments which it allows one staff member to receive for other staff on written authorizations (AP2005/640/02/10); and
- (c) Revise the MSA authorization letter template so that it complies with the wording/intent of the Financial Regulations and Rules on the subject and discontinue processing faxed authorizations (AP2005/640/02/11).
- 32. UNOCI Management accepted recommendation 9 and stated that MSA pay days are announced through UNOCI broadcast messages and reminders are sent to individual officers on a regular basis on non-collection of the payments through email from the cashier's office. A monthly MSA signature sheet is filed separately along with the Disbursement Vouchers. A file is maintained from which the documents can be retrieved easily. Based on the Mission's response, recommendation 9 has been closed. UNOCI Management also accepted recommendation 10 and

stated that it will consider limiting the number of staff on whose behalf a staff member can collect MSA payments. Recommendation 10 remains open pending receipt of documentation from UNOCI showing that it has been implemented. UNOCI Management also recommendation 11 and stated that the Mission will consider the discontinuance of faxed MSA authorization letters. However, the arrangement to issue these MSA authorization letters is to assist those staff members who may not able to come to collect payment at the cashier's counter due to office location away from the HQ premises and outside of Abidjan. Therefore, clear copy of the faxed letter of authorization is accepted upon verification of both signatures, person who is giving authorization and the person who is responsible for collection of payment. The letter of authorization is also to be approved by CFO and/or CCPO upon verification of both signatures. Recommendation 11 remains open pending receipt of documentation from UNOCI showing that it has been implemented.

H. Logbooks for Cheques and Cash Receipt Vouchers

33. The Financial Regulations and Rules state, "A ledger or logbook should be maintained to record the numbers, date of receipt and issuance for all cheques and Cash Receipt Vouchers (CRVs)." During the review of the implementation of the related procedures, it was noted that a logbook is neither kept for cheques nor CRVs. This issue was also raised in the management letter of the Board of Auditors in September 2004.

Recommendation 12

UNOCI Management should comply with the Financial Rules and Regulations in place (Field Finance Guidelines Section 5.6), which requires logbooks for cheques and cash receipts (AP2005/640/02/12).

34. UNOCI Management accepted recommendation 12 and stated that a separate log-book indicating serial number of both cheques and CRVs received is maintained in an electronic log sheet and the file is secured in the Finance shared drive. The practice is in effect since June 2005. A receipt notification indicating cheque serial numbers is sent to both Standard Chartered Bank in Abidjan and JP Morgan in NY, while the CRV number is sent to Accounts Division in UNHQ upon receipt. Based on the Mission's response, OIOS has closed recommendation 12.

I. Filing and Archives

35. OIOS noted that the filing of documents and the archive of the Cashier's Office in general were not organized in an orderly way resulting in increased risk of misplacing documents and possibly cash. MSA payment envelopes are kept on a shelving unit which is situated adjacent to the Cashier's distribution window. The problem is exacerbated by inadequate office space, both the working area and the filing of a large volume of documents as well as the inadequate facility which exists to prepare cash payments to physically secure cash. The Cashier's Office itself operates in a very limited space within the Finance Department. During monthly paydays, this area becomes crowded with several hundred personnel including daily paid workers crowding into the both the entrance and the general accounting work space to

collect their payments. The presence of many people not only creates an unpleasant working environment for staff during this period but also increases the risk of intentional/unintentional loss of documents that are in use during work activities.

Recommendations 13 and 14

UNOCI Management should:

- (a) Take necessary actions to ensure that all pending MSA payment envelopes and other supporting documentation regarding cash transactions are filed in an effective way to reduce the risk of financial loss and/or operational breakdown (AP2005/640/02/13); and
- (b) Ensure that Cashier Office facilities in the new UNOCI Headquarters in Sebroko provides appropriate work space for its staff and the filing of documents with adequate security arrangements (AP2005/640/02/14).
- 36. UNOCI Management accepted recommendation 13 and stated that pending MSA payment envelopes are safely kept inside the safe and the documents are filed with the disbursement voucher. UNOCI Management accepted also recommendation 14 and stated that an appropriate cashier's office has been identified at the Sebroko HQ in accordance with recommendations from the UN Treasurer's office, with adequate security arrangements. Based on the Mission's response, OIOS has closed recommendations 13 and 14.

J. Vendor Payments

- 37. The Financial Regulations and Rules state, "A key element in the proper and efficient functioning of the Cashier's Office is the organization. Vouchers received should be properly stored for action depending on the location and payment method involved. At the same time, a regular routine of workflow in which cheques are printed, bank transfers are transmitted, etc, is the key to ensuring that payments are made in a timely manner."
- 38. During our review of a sample of vendor payments as to the completeness and accuracy of the supporting documents, OIOS noted that as at end of June 2005, there were a total of 35 outstanding cheques of which nine cheques (26 per cent) had remained uncollected for more than three months. Furthermore, two out of nine cheques had no supporting documentation attached to them.

Recommendation 15

UNOCI Management should take the necessary measures to ensure that all vendor payments are made on time with the appropriate supporting documentation attached (AP2005/640/02/15).

39. UNOCI Management accepted recommendation 15 and stated that vendors are informed by fax/phone as soon as payments are ready. The payment information is further provided to Procurement Section for their action to inform vendors to collect their cheques. The entire payment process may take approximately 5-10 w/days. When the cheques are outstanding without collection for more than a month, the regular filing of monthly documentation (DV file) will take place and the supporting documentation against uncollected cheques would also be filed in sequential order. Upon delivery of payment, the receipts will then be attached to the file accordingly. Based on the Mission's response, recommendation 15 has been closed.

VI. ACKNOWLEDGEMENT

40. We wish to express our appreciation to the Management and staff of UNOCI for the assistance and cooperation extended to the auditors during this assignment.

Patricia Azarias, Director Internal Audit Division – I, OIOS

P. Azarias

UNITED NATIONS



OIOS Client Satisfaction Survey

Audit of: Cash Management in UNOCI (AP2005/640/02)

	1	2	3	4	5
By checking the appropriate box, please rate:	Very Poor	Poor	Satisfactory	Good	Excellent
The extent to which the audit addressed your concerns as a manager.					
2. The audit staff's understanding of your operations and objectives.					
3. Professionalism of the audit staff (demeanour, communication and responsiveness).					
4. The quality of the Audit Report in terms of:					
 Accuracy and validity of findings and conclusions; 					
 Clarity and conciseness; 					
Balance and objectivity;					
• Timeliness.					
5. The extent to which the audit recommendations were appropriate and helpful.					
6. The extent to which the auditors considered your comments.					
Your overall satisfaction with the conduct of the audit and its results.					
Please add any further comments you may have on the awell and what can be improved.	udit process	to let u	s know what	we are	doing
Name: Title:			Date:		

Thank you for taking the time to fill out this survey. Please send the completed survey as soon as possible to:

Ms. Patricia Azarias, Director, Internal Audit Division-1, OIOS

By mail: Room DC2-518, 2 UN Plaza, New York, NY 10017 USA

By fax: (212) 963-3388 By E-mail: iad1support@un.org