

INTERNAL AUDIT DIVISION I OFFICE OF INTERNAL OVERSIGHT SERVICES

To: Ms. Laura Londén, Officer-in-Charge

DATE: 22 March 2006

A: UNAMSIL Administration

REFERENCE: AUD-7-5:73 (00171 /06)

FROM: Dagfinn Knutsen, Acting Director

DE: Internal Audit Division-I, OIOS

SUBJECT: OIOS Audit No. AP2006/622/02: Implementation of mission drawdown in UNAMSIL OBJET:

- 1. I am pleased to present herewith our final report on the audit of the above subject, which was conducted during November and December of 2005.
- 2. We note from your response to the draft report that UNAMSIL has generally accepted the recommendations. Based on the response, we are pleased to inform you that we have closed recommendation 3 in the OIOS recommendations database. In order for us to close out the remaining recommendations (i.e., 1, 2 and 4), we request that you provide the information specified in the text of the report. Please refer to the recommendation number concerned to facilitate monitoring of their implementation status. OIOS is reiterating recommendation 1 and requests that you reconsider your initial response to this recommendation. Please note that OIOS will report on the progress made in implementing its recommendations, particularly those designated as critical, in its annual report to the General Assembly and semi-annual report to the Secretary-General.
- 3. 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 UNAMSIL for the assistance and cooperation provided to the auditors in connection with this assignment.

I. INTRODUCTION

5. The United Nations Mission in Sierra Leone (UNAMSIL or the Mission) was established by Security Council Resolution 1270(1999). The mandate of the Mission was extended several times by successive resolutions of the Security Council. By Resolution 1610 dated 30 June 2005, the Security Council extended the Mission's mandate for a final period of six months until 31 December 2005. Accordingly, the General Assembly appropriated a total of \$107.5 million for the maintenance of the Mission during the final six month period and for its liquidation during the next six month period ending 30 June 2006.

6. The comments made by the Management of UNAMSIL on the draft audit report have been included in the report as appropriate and are shown in italics.

II. AUDIT OBJECTIVES, SCOPE AND METHODOLOGY

- 7. The objectives of the audit were to ascertain whether: (a) the drawdown of uniformed personnel had been adequately planned and implemented as intended; (b) human resource planning had been conducted in a transparent manner and thus assured the availability of appropriate skilled staff for the maintenance and liquidation of the Mission; (c) proper measures had been taken during closure of team sites to protect the Organization against losses resulting from possible litigation; and (d) assets were properly safeguarded during closure of team sites.
- 8. The audit covered the period July to December 2005, i.e., the final six month period of the Mission and involved the review of the planning and implementation of the Mission's drawdown including the phased reduction of civilian personnel. It involved the reviews of pertinent records and discussions with key personnel of the military contingents, United Nations Military Observers (UNMOs), Civilian Police (CIVPOL), and the Mission's Administration.

III. OVERALL ASSESSMENT

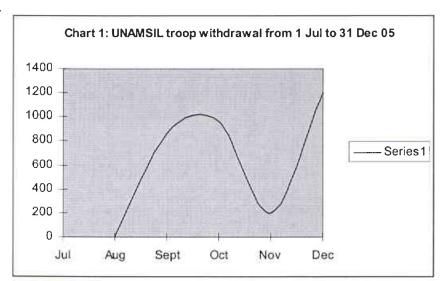
9. The withdrawal of uniformed personnel and the phased reduction of civilian personnel in UNAMSIL were generally well planned and implemented as intended. However, OIOS identified some areas where improvements could have been made. In particular, the Mission needed proper measures to protect the Organization from future litigation and to safeguard assets during the closure of team sites.

V. AUDIT FINDINGS AND RECOMMENDATIONS

A. Drawdown of uniformed personnel and reduction of civilian personnel

10. It is essential that the final withdrawal of uniformed personnel is properly planned and implemented, and the Mission's resources are appropriately adjusted in accordance with an approved plan. As of 1 July 2005, the effective date of the final mandated six month period of UNAMSIL, troop strength was 3,232, down from the peak strength of 17,500 in 2002. As part of the review of planning of troop withdrawal, OIOS reviewed the document "Residual Force Operations and Withdrawal Plan" and the related budgets. Discussions with key officials of the military contingents, civilian police, United Nations Military Observers, and the Mission's Administration indicated that UNAMSIL had complied with the "Residual Force Operations and Withdrawal Plan" and the planned phased reduction of civilian personnel.

11. The withdrawal of troops, as indicated in Chart 1, was properly planned, taking into consideration comprehensive threat assessments and the capacity of the Government of Sierra Leone Security Sector to deal with possible security threats. The drawdown was implemented as intended. From July and December 2005, all remaining military contingents



repatriated. All but 20 of the Mission's civilian police and 10 of the military observers temporarily retained in Freetown to facilitate a seamless transition to United Nations Integrated Office in Sierra Leone (UNIOSIL) had been repatriated.

12. On 31 December 2005, the first reduction of civilian personnel was implemented, in accordance with the approved phased-reduction plan, based on a transparent assessment of workload and skills by the Mission's Administration. The civilian staff strength had been reduced by approximately 35 per cent. As of 1 January 2006, a total of 139 international staff and 247 local staff were on board compared to 213 and 384 respectively in December 2005. The actual numbers of civilian staff on board on 1 January 2006 is in line with the Mission's authorized staff levels of 140 international staff and 257 local staff. Table 1 shows the authorized phased reduction of civilian personnel.

Table 1: Authorized staffing levels for the period 1 July 2005 to 30 June 2006

	Professional	Field Service	General Service	Security	Local	Total
1 Jul to 30 Sept 2005	92	82	35	51	474	734
1 Oct to 31 Dec. 2005	92	80	35	51	468	726
1 Jan. to 31 Mar 2006	36	42	11	51	257	397
1 Apr to 30 Jun 2006	29	31	8	51	167	286

B. Closure of team sites

"No Objection / No Claim" and "Clean-up" certification needed improvement

13. From 1 July to 31 December 2005, a total of 22 team sites where troops, UNMOs, and CIVPOLs had been positioned were closed. It is essential that these premises are returned to their owners in their original condition. In order to protect the Organization against future litigation, owners and/or representatives of the premises/facilities were required to sign certain certificates referred to as "No Objection / No Claim" and "Clean-up" certificates. These certificates, like other contracts such as lease agreements, should be adequately designed, and

individuals signing them on behalf of the Organization should be properly authorized to do so. However, the certificates were not standardized for consistency. The format and contents of the certificates differed from one team site to another. For example, five team sites used various versions of what they referred to as "No Objection" certificates and 12 team sites used various versions of what they referred to as "No Claim" certificates. Since the certificates were not standardized, there is a high risk that the Organization may not be sufficiently protected against future litigation. OIOS also found that the "No Objection / No Claim" and "Clean-up" certificates were signed by individuals that were not specifically authorized to do so. Representatives of military observers and military contingents that are not United Nations staff signed majority of the certificates on behalf of UNAMSIL. The Mission did not provide any documents authorizing these individuals to sign on its behalf.

Recommendations 1 and 2

OIOS recommends that UNAMSIL Administration:

- (i) In consultation with the Mission's Legal Adviser, develop and execute the appropriate "No Objection / No Claim" and "Clean-up" certificates in respect of premises and facilities previously occupied by uniformed personnel (AP2006/622/02/01); and
- (ii) Include in its final report on the liquidation of the Mission, the need for standardized "No Objection / No Claim" and "Cleanup" certificates on the return of premises/facilities occupied by a field mission (AP2006/622/02/02).
- 14. UNAMSIL partially accepted recommendation 1 indicating that appropriate "No Objection/No Claim" and "Clean-up" certificates were developed and used in regard to premises and facilities previously occupied by uniformed personnel. With the repatriation of uniformed personnel in December 2005 and successful handing over of all related sites, it is not deemed feasible and best use of resources to re-develop certificates. In OIOS' view, the Organization is not adequately protected by the "No Objection/No Claim" and "Clean-up" certificates issued by non-United Nations personnel. Therefore, OIOS reiterates recommendation 1 which will remain open pending receipt from UNAMSIL a legal opinion confirming the adequacy of the certificates issued. UNAMSIL accepted recommendation 2 and stated that the use of a standard format for the certificates in question will be recommended in the Mission's Liquidation Report. Recommendation 2 remains open pending receipt of a copy of the Mission's final report confirming that this has been done.

The necessary "No Objection / No Claim" and "Clean-up" certificates were not always obtained

15. UNAMSIL was unable to provide "No Objection / No Claim" and the "Clean-up" certificates with respect to five closed team sites. The eight sites are listed in Table 2. A "Clean-up" certificate indicates that the environment has been cleaned of foreign elements brought by

the United Nations. Since these certificates were not obtained, the United Nations is exposed to future litigation.

Table 2: List of locations for which "No Objection" and/or "Clean-up" certificates were obtained

Date of Handover	Property/ Facility	Location	Occupant	Remarks
17/07/005	Land/Complex	Kossoh Tow	NIBATT 19D Coy	No clean up certificate
8/07/005	Land	Mayamba	Moyamba CIVPOL Team site	No clean up certificate
21/09/2005	Lungi Hanger	SLAA	Russian Aviation Unit	No clean up certificate
27/2/2004	Land	Rokel Bridge	KENBATT 12	No no-claim certificate
22/01/2005	Rogbere Junction Site	Rogbere Junction	NIBATT 18	No no-claim certificate
22/01/2005	Land (Makeni)	Masiaka	KENBATT 12	No no-claim certificate
27/10/2005	Makiteh Communal Property (Land)	Makiteh Village	KENBATT 12	No no-claim certificate
7/12/004	Makiteh Communal Property (Land)	Miles 38 Village	KENBATT 12	No no-claim certificate

Recommendation 3

OIOS recommends that UNAMSIL Administration obtain the appropriate "No Objection / No Claim" and "Clean-up" certificates for all sites previously occupied by the Mission (AP2006/622/02/03).

16. UNAMSIL accepted recommendation 3 and provided documentation to show that it has been implemented. Based on the action taken by the Mission, recommendation 3 has been closed.

Closure of team sites needed to be properly documented

17. At the peak of the Mission, its Administration supported several team sites used by the UNMOs, CIVPOLs, and the military contingents. The Administration provided equipment and civilian staff to support the operation of the team sites. In order to ensure proper safeguarding of assets during the closure of the team sites, proper standard operating procedures on the opening and closure of the team sites are required. OIOS was informed that the Mission has standard operating procedures for the closure of team sites. However, these procedures were not made available for review. In addition, it appeared that the procedures were not followed.

- CIVPOL and UNMOs had issued specific, detailed administrative instructions regarding 18. the closure of each team site. These instructions identified the steps, including physical inventory that should be followed during the closure of each team site. CIVPOL and UNMOs also maintained minutes of their preparatory meetings on the closure of each team site. However, no formal reports were prepared on the closure of team sites. Such reports should have been jointly prepared by uniformed personnel and the Mission's Administration indicating the actual actions (e.g. cleaning of sites) taken during the closure of each team site and a physical of inventory of assets - e.g. generators, computers, servers, printers, photocopiers, containers, generators, air conditioners, etc. The reports should have also stated the involvement of the selfaccounting units and PCIU in the closure of team sites, termination of contracts, and environmentally friendly disposal and cleaning of wastes. Since there were no standard operating procedures that could be followed during the closure of team sites and no reports of team site closure were prepared, there was no audit trail to determine whether the team sites were properly closed – e.g. assets allocated team sites had been properly accounted for, and all obligations had been rescinded.
- 19. OIOS recognizes that all of UNAMSIL's team sites have been closed. Accordingly, this observation should serve as a lesson for the follow-on Mission, UNIOSIL, and for other DPKO missions.

Recommendation 4

OIOS recommends that UNAMSIL Administration include, in its final report on the liquidation of the Mission, the need for proper documentation, including standard operating procedures and final reports, on the closure of team sites (AP2006/622/02/04).

20. UNAMSIL accepted recommendation 4 and stated that it will be implemented. The Mission will note this recommendation in its final liquidation report and also suggest that it be included in the DPKO Liquidation Manual. Recommendation 4 remains open pending receipt of a copy of the Mission's final report confirming that this has been done.

V. ACKNOWLEDGEMENT

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

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

Mr. Philip Cooper, Acting Director, ASD/DPKO

UN Board of Auditors
Programme Officer, OIOS

Mr. Bolton Tarleh Nyema, Chief Resident Auditor, UNAMSIL

UNITED NATIONS



OIOS Client Satisfaction Survey

Audit of: Implementation of mission drawdown in UNAMSIL (AP2006/622/02) 2 3 5 1 4 Satisfactory Excellent By checking the appropriate box, please rate: Very Poor Poor Good 1. 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 audit process to let us know what we are doing well and what can be improved. Name: Title: Date:

Thank you for taking the time to fill out this survey. Please send the completed survey as soon as possible to: Director, Internal Audit Division-1, OIOS

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