

United Nations

INTEROFFICE MEMORANDUM



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MEMORANDUM INTERIEUR

INTERNAL AUDIT DIVISION I
OFFICE OF INTERNAL OVERSIGHT SERVICES

TO: Mr. Daudi N. Mwakawago
A: Special Representative of the Secretary-General
UNAMSIL

DATE: 16 March 2005

FROM: Patricia Azarias, Director
DE: Internal Audit Division I, OIOS

REFERENCE: AUD- 0173/05)

A handwritten signature in blue ink that reads "P. Azarias".

SUBJECT: **OIOS Audit No. AP2004/622/04: UNAMSIL-executed projects**
OBJET:

1. I am pleased to present herewith our final report on the audit of the above subject, which was conducted in November 2004.

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 recommendations 2, 3, 4, 5, 6, 7, 8, 9, 11, 12, 13, 17, 18, 19 and 21 in the OIOS recommendations database. Recommendations 26 and 27 have been withdrawn. In order for us to close out the remaining recommendations (recommendations 1, 10, 14, 15, 16, 20, 22, 23, 24, 25 and 28), we request that you provide us with additional information as indicated in the text of the report and a time schedule for implementing each of the recommendations. Please refer to the recommendation number concerned to facilitate monitoring of their implementation status.

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.

Copy to: Mr. Jean-Marie Guéhenno, Under-Secretary-General for Peacekeeping Operations
Ms. Hazel Scott, Director, ASD/DPKO
Mr. Mohinder Bhagat, Officer in Charge of Administration, UNAMSIL
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Programme Officer, OIOS
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Office of Internal Oversight Services

Internal Audit Division I



Audit of UNAMSIL-executed projects

Audit no: AP2004/622/04
Report date: 16 March 2005
Audit team: Tilchand Acharya, Auditor-in-Charge
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EXECUTIVE SUMMARY

Audit of UNAMSIL-executed projects (AP2004/622/04)

During November 2004, OIOS conducted an audit of the UNAMSIL-executed projects, which were funded from the UNAMSIL Trust Fund, the Mission's assessed budget and a direct allocation from the UN Controller. The main objectives of the audit were to: (a) determine compliance with established financial regulations, rules and procedures in the planning, execution and follow up of UNAMSIL projects; (b) examine the effectiveness of mechanisms to implement the projects; and (c) ascertain whether plans are in place for the sustenance of the projects after the end of the Mission.

The UNAMSIL Trust Fund was established pursuant to the third report of the Secretary-General to the Security Council dated 7 March 2000 (S/2000/186) to support the peacekeeping efforts in Sierra Leone. Contributions to the Trust Fund provided a flexible disbursement facility to support the country through small-scale quick-impact projects designed to promote and facilitate the implementation of all aspects of the Lome Peace Agreement. The quick impact projects served to address immediate reintegration and resettlement needs of the people of Sierra Leone prior to receipt of much needed support from the Government, Humanitarian Agencies and non-governmental organizations (NGOs).

UNAMSIL funded a total of 104 projects totaling \$1,861,951 since its inception. Of this, 29 quick impact projects were implemented by UNAMSIL's military contingents at a total cost of \$349,400 during 2003 and 2004. This was a worthwhile initiative for winning the hearts and minds of Sierra Leonean population and to uphold the democratic institutions of the country. Moreover, the engagement of military contingents helped the Mission bridge the void of unreliable implementing partners, and most Contingent-implemented projects were very commendable. UNAMSIL-executed projects reached all parts of the country, including the remotest areas. It is praiseworthy that UNAMSIL's contribution to the construction of schools has increased the enrollment rate, and the normal standard ratio of one teacher to 45 pupils has been exceeded. OIOS found that Trust Fund at UNHQ reflected a reserve and fund balance of \$303,514 in their statements but UNAMSIL was not aware of such a balance.

However, OIOS found several weaknesses in the planning, execution, monitoring, coordination and reporting of UNAMSIL executed projects. Of the 46 projects selected for review, 13 had planning deficiencies, 10 experienced unsatisfactory performance by implementing partners, 13 showed lack of effective coordination mechanism and in ten cases, there were no final reports.

The internal allocation of resources and work distribution of the Civil Affairs Office lacked rationale. There were gaps between proposed requirements and actual project needs, and project documents did not mainstream gender perspectives. The commitment of cooperating partners in fulfilling their obligations was unreliable, and project coordination and monitoring was ineffective. Some completed projects were not utilized or were underutilized after completion, and there was no assurance that the completed projects would be sustained after their commissioning and hand over to local authorities. OIOS believes it is important that the Mission develops an exit strategy for all UNAMSIL-executed projects.

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I. INTRODUCTION

1. During November 2004, OIOS carried out an audit of UNAMSIL-executed projects, which are funded from the UNAMSIL Trust Fund, Mission's assessed budget, and a direct allocation from the UN Controller. The audit was conducted in accordance with the standards for the professional practice of internal auditing in United Nations organizations.
2. The United Nations Trust Fund for Sierra Leone was established pursuant to the third report of the Secretary-General to the Security Council dated 7 March 2000 (S/2000/186) to support the United Nations peacekeeping efforts in Sierra Leone. It was originally set up to provide an important funding mechanism for the disarmament, demobilization and reintegration programme. As part of the peace process, quick impact projects were used to enhance democratization efforts by strengthening civil affairs, reintegrating ex-combatants, and mainstreaming rebel groups in political parties.
3. UNAMSIL's assessed budget supplemented the Trust Fund resources to support the quick impact projects, which also received funds from the UN Controller. In addition, a number of donors contributed to the Trust Fund clearly earmarking their support to specific projects. Table 1 provides details of resources received from different funding sources as of 30 June 2004 to support UNAMSIL-executed projects. Within the Mission's Civil Affairs Office, the Trust Fund Unit is responsible for the execution of projects.

Table 1: Sources of Funding for UNAMSIL-executed projects

Receipt of funds (US\$)						
Sources	Contribution (Inclusive PSC)	Contribution (Exclusive PSC)	Funds used	Balance		As of
				Surrendered	Available	
UNAMSIL Budget (for 03/04 and 04/05 periods)	508,000	508,000	332,102		175,898	November 2004
Trust Fund					303,514	31 December 2003
Controller's QIPs	265,468	265,468	258,040		7,428	November 2004
Individual Donors:				-		
<i>Japan</i>	960,000	849,557	811,658	37,899	-	November 2004
<i>Italy</i>	16,534	14,632	14,528	104	-	November 2004
<i>Sweden</i>	105,343	93,224	89,452	11,129	-	November 2004
<i>Canada</i>	52,545	46,500	43,172	3,328	-	November 2004
<i>Netherlands</i>	292,670	259,000	259,000	-	-	November 2004
<i>Michael Douglas</i>	54,000	54,000	54,000	-	-	November 2004
Total:	2,254,560	2,090,381	1,861,952	52,460	486,840	

4. As at November 2004, the available funds for UNAMSIL-executed projects stood at \$183,326. In addition, information received from UNHQ Trust Fund indicated that there was a total of \$303,514 in fund reserve and balance. However, the Mission was not aware of such a balance. A total of 104 projects were approved by the Project Approval Committee (PAC) at UNAMSIL since the Mission's inception. The Trust Fund carried an outstanding obligation of \$284,993.27 as of 31 December 2003. At the time of reporting, the outstanding obligations

stood at \$54,717.88.

5. The financial period for projects funded under the peacekeeping budget is different from projects funded under the Trust Fund. Trust Fund projects follow the biennial financial period cycle while QIPs under the regular peacekeeping budget implemented by the Contingents follow the budget cycle from 1 July to 30 June.

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

7. The main objectives of the audit were to:

(a) Determine compliance with established financial regulations, rules and procedures in the planning, execution and follow up of UNAMSIL projects;

(b) Examine the effectiveness of mechanisms to implement UNAMSIL-executed projects; and

(c) Ascertain whether plans are in place for the sustenance of the projects after the end of the Mission.

III. AUDIT SCOPE AND METHODOLOGY

8. The review covered receipts and utilization of the Trust Fund resources for the period from 1 January 2002 to 31 December 2003. In addition, funds earmarked from UNAMSIL's assessed appropriation and the Controller's fund for the Quick Impact Projects were also covered up to the end of 2003-2004 fiscal year. OIOS randomly selected 46 projects to review project implementation and conducted field visits to the project sites. Project managers, implementing partners, local government officials and beneficiaries were interviewed, as necessary.

IV. OVERALL ASSESSMENT

9. OIOS found that the administration of UNAMSIL-executed projects was generally satisfactory. However, there were weaknesses in the project formulation and approval process, execution and monitoring, coordination between the parties involved, project implementation, and the sustenance of projects upon completion.

V. AUDIT FINDINGS AND RECOMMENDATIONS

A. Resources and work distribution in the Civil Affairs Office

10. Within the Civil Affairs Office, the Trust Fund Unit is responsible for the execution of all projects. The Civil Affairs Office's staffing table showed that its approved staffing for the

period 1 July 2004 to 30 June 2005 comprised 31 posts: 12 professionals, one general service, ten national staff and eight UN Volunteers (UNVs). At the time of this audit, its actual post incumbency stood at 29 personnel comprising nine professionals, one general service, 13 national staff and six UNVs. Six professional staff were stationed at UNAMSIL Headquarters together with one general service, three national staff and one UNV.

11. The Office has 14 vehicles assigned to it with four 4-runners at UNAMSIL Headquarters while the remaining 11 (8 four runners and 3 pickups) were assigned to the field. As shown in Table 2, the distribution of staff and resources were not commensurate with the workload of projects.

Table 2: Current distribution of resources and projects in the Civil Affairs Office

Provinces	Staff and resources					Projects
	Int'l	NS	UNVs	Total	Vehicles	
Headquarters	7	3	1	11	3	
Western Area	1	2	1	4	2	21
Northern Province I	0	1	1	2	1	15
Northern Province II	0	1	1	2	3	13
Makeni	0	1	1	2	1	6
Southern Province	2	2	0	4	2	15
Eastern Province I	1	1	1	2	1	15
Eastern Province II		2	1	3	1	19
Total:	11	13	7	30	14	104

12. OIOS found that there was no formal distribution of work among the Civil Affairs Office staff to manage 104 projects. There were also no criteria to distribute its staff and other resources in order to carry out its responsibilities effectively. Furthermore, at the time of its establishment, the Mission was at its emergency phase and these projects were implemented without the benefit of qualified staff in project management.

Recommendation 1

OIOS recommends that the UNAMSIL Civil Affairs Office formally establish criteria to distribute its work and resources in order to manage its projects effectively (AP2004/622/04/001).

13. *UNAMSIL Management accepted recommendation 1 and stated that it is being implemented. The Trust Fund Unit has since been provided with adequate staff, and the work load has been formally distributed among them. Recommendation 1 will remain open in OIOS' recommendations database pending receipt of an updated staffing table and organigram showing the work distribution in the Civil Affairs Office.*

B. Project planning, budgeting and approval

14. UNAMSIL-funded projects are intended to provide interim relief to population affected by civil unrest. The projects aim at rehabilitating former combatants, restoring social services

and helping war victims especially women and children. UNAMSIL has supported over one hundred such projects since the inception of the Mission in 1999. A number of donors to the Trust Fund directly supported 47 of the total projects.

Gaps between proposed project requirements and actual needs

15. The Mission's Civil Affairs Office and the Human Rights Section are responsible for the formulation and execution of projects. UNAMSIL uses project formulation guidelines to prepare project documents. The Project Approval Committee (PAC) reviews the projects to ensure that the guidelines are complied with and advises the Special Representative of the Secretary-General on the outcome of such reviews for his consideration and approval. As shown in Table 3 below, six of the 46 projects examined by OIOS showed significant gaps between requirements proposed in the project documents and the actual project needs.

Table 3: Discrepancies between proposed requirements and actual needs

No.	Project No.	Amount (US\$)	Proposed Requirements	Actual Needs
1	CVA/56/2003/MD: Two Football pavilions of 400 seats each	54,000	Only one well and one tank budgeted for two pavilions	One well and one tank for each of the two pavilions
2	CVP/21/2000/JP: Rehabilitation of Tombo Police Station (budget includes 4 stations)	98,000	Police cells with iron sheets as ceiling	Concrete ceiling was required as the current one has already been damaged by suspects attempting to escape custody
3	CVA/20/2003/CT/TFS: Cassava cultivation and Garri Production in Sawulia	11,628	No budget for some very essential equipment	Equipment: 10 Wheelbarrows, 72 cutlases, 67 knives, 20 roasting trays were bought thus reducing the number of machines budgeted from 4 to three.
			Budgeted for wooden doors	Building required steel doors, for security of machines
4	CP/3/2002/JP: The District Administrative Office building (Several projects in the budget)	42,268	Budgeted for wooden doors	Buildings required steel doors because of security of office equipment
5	CVA/4/2002/JP: Magburaka Town Council Offices (Several in the same budget)	75,000	Budgeted for wooden doors	Buildings required steel doors because Town Council is a revenue collecting authority
6	CVA/4/2002/JP: Magistrate's Court in Magburaka (Several projects in same budget)		Open plan structure	Open plan structure did not take into account rainy seasons; did not consider the possibility of detainees escaping during court proceedings; and did not consider interruptions from the outside during proceedings.

16. The lack of an adequate project planning capacity within the Civil Affairs Office and insufficient supervision by the Project Approval Committee were determined to be common causes for the gaps. OIOS also learned that project proposals are not always accompanied by assessment reports of proposed project locations. Consequently, there was confusion between the implementing partners, the beneficiaries and the UNAMSIL Civil Affairs Office on the

responsibility for funding the shortfall between requirements proposed in the project documents and the actual needs. The confusion resulted in some projects being delayed, and the quality of outputs compromised for others.

17. OIOS recognizes that the Civil Affairs Office staff have different professional backgrounds and many of them may not have the necessary experience in project management. Although project management guidelines are available, the Civil Affairs Office had no training programme to upgrade the necessary skills of its staff. As the Mission has in-house expertise in a number of professional occupations such as engineering, the Civil Affairs Office would have benefited in tapping them particularly in the planning and implementation of construction projects. Similarly, military contingents also have very qualified personnel in different trades and the Office could have utilized them as well.

Recommendations 2 - 6

OIOS recommends that:

- (i) The UNAMSIL Civil Affairs Office comply with the guidelines for the formulation of project proposals taking into account ground realities of future projects (AP2004/622/04/002);
- (ii) The UNAMSIL Project Approval Committee strengthen the review of project proposals to ensure that adequate measures are in place for smooth execution of the projects (AP2004/622/04/003);
- (iii) The UNAMSIL Civil Affairs Office ensure that project proposals are submitted to the Project Approval Committee only after feasibility assessment visits to the proposed project locations (AP2004/622/04/004);
- (iv) The UNAMSIL Civil Affairs Office organize training for its staff who are tasked with the responsibility of project formulation, execution, monitoring and follow up (AP2004/622/04/005); and
- (v) The UNAMSIL Civil Affairs Office leverage internal expertise in professional occupations such as engineering and other disciplines for advice in the planning and execution of projects (AP2004/622/04/006).

18. *UNAMSIL Management accepted recommendations 2 through 6 and indicated that while recommendations 2, 3, 4 and 6 have already been implemented, recommendation 5 can only be implemented if additional funding is provided to the Mission for new projects.* Based on the Mission's response, OIOS has closed recommendations 2, 3, 4, 5 and 6.

Gender mainstreaming was not considered in formulating projects

19. In the Millennium Declaration, the Member States emphasized the need to mainstream gender perspectives in formulating United Nations programmes. This emphasis is particularly relevant to programmes in peacekeeping missions because women and children are among the most affected groups of population in a civil strife. In OIOS' review of UNAMSIL-financed projects, there was no evidence that the project documents were formulated giving regard to gender perspectives despite the fact that several projects were approved for rehabilitating or constructing primary schools.

20. As detailed in Table 4, this shortcoming was evident in schools during OIOS' project site visits. It was particularly obvious that in spite of the free education in Sierra Leone, there was still gender disparity such that there were more boys than girls in every class. This disparity was also evident in the distribution of teachers where the female teaching staff were much fewer than male teaching staff. In some cases no female teachers were on the teaching staff.

Table 4: Gender disparity in school enrolment

Kamasondo Primary				Makorwor Primary			Baptist Primary			Kailahun Sakiema		
Class	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total
1	28	19	47	14	17	31	66	60	126	60	50	110
2	50	42	92	11	20	21	51	42	93	45	40	85
3	37	38	75	24	23	47	44	44	88	45	23	68
4	43	12	55	24	10	34	42	40	82	37	15	52
5	29	11	40	9	1	10	48	27	75	30	25	55
6	11	2	13	12	0	12	32	24	56	20	10	30
Total	198	124	322	94	71	155	283	237	520	237	163	400

21. Moreover, as pupils progressed towards the upper primary classes, class sizes dropped significantly and the number of girls dropping out was higher than that of the boys. OIOS believes that UNAMSIL could draw the Government's attention to this phenomenon and help sensitize the parents to send their children to school and to complete their education. This has become more achievable now because of the recent local government elections and the establishment of government authority in town councils and chiefdoms.

Recommendations 7 and 8

OIOS recommends that UNAMSIL Civil Affairs Office:

- (i) Take into account gender perspectives in the formulation of future projects (AP2004/622/04/007); and
- (ii) Liaise with the concerned Government agency to enhance gender parity in enrolment and staffing of schools (AP2004/622/04/008).

22. *UNAMSIL Management accepted recommendations 7 and 8 and indicated that they are already being implemented through the Gender Advisor in the Office of the SRSG.* Based on the

Mission's response, OIOS has closed recommendations 7 and 8.

C. Project execution and monitoring

Difficulties in project monitoring

23. Project monitoring mechanisms are key to ensuring that the parties to the projects carry out their responsibilities in accordance with the provisions agreed in the project documents. OIOS auditors visited the sites of 46 projects located throughout the country, and interviewed both project implementing partners and beneficiaries. During the visit, OIOS found that in at least eight of the 104 projects, the performance of implementing partners was unsatisfactory.

24. Table 5 below provides examples of unsatisfactory performance under each project and the examples include the implementing partner's unilateral alteration of project outputs, short delivery of materials and substandard work quality.

Table 5: Projects experiencing unsatisfactory performance

No.	Project No.	Amount	IP and Agreement	Unsatisfactory performance
1	CVA/56/2003/MD: Construction of 2, 400 seater football pavilions	54,000	Akash Construction Enterprise and Civil Affairs Section: Construction of 2 Football Pavilions of 400 seats each	Project still incomplete; IP failed to account for funds in 1st disbursement; used UNAMSIL materials on his other private projects, altered pavilions unilaterally
2	CVA/55/2003/CT/TFS: Amputee Livestock	12,000	Aberdeen Amputee Association: 3 farms each for pigs; goats and sheep; deliver 24 pigs, 37 goats, 20 sheep; Govt to provide veterinary service and training	Failed to deliver 1 pig and 2 sheep. Animals dead: 76 pigs and piglets, 2 goats; failure of Govt to provide veterinary service and training.
3	CVA/17/2003/CT/TFS: Rural Water Supply in Western Area Rural	14,329	The Waters Group Ltd. & Associates/Civil Affairs: Construction of 4 water wells	Only 3 wells constructed by end 2003; Poor quality of work on one well; 4th well not constructed, IP claims price increase
4	CVA/19/2003/CT/TFS: Makorwor Primary School	14,118.87	Word of Faith Ministry/Civil Affairs: Construction of 6 classrooms, toilets and purchase of furniture	UNAMSIL unable to accept the project because of poor work quality: ceiling not whitewashed; floor in some classrooms damaged; painting poorly done; windows not closing.
5	CP/3/2002/JP: Training and skills acquisition for vulnerable youths through the rehailitation of district offices - Magburaka Town Council Offices	42,268.14	Adventist Development and Relief Agency (ADRA): Rehabilitation of the Town Council offices	Plumbing poorly done, lighting system does not work, roof leakage evident in the ceiling
6	Magistrate's Court in Magburaka - Same project as above	included above	Same IP as above: Rehabilitation of Magistrate's Court	Court was given an open plan structure and toilet was started but left incomplete
7	CP/4/2002/JP: Employment creation and job opportunities for ex-combatants: Koinadugu Magistrate's Court	75,000.00	Initial IP (same as above) failed to complete 4th court; Project handed over to UNDP; UNDP contractor expected to complete and handover the court.	Offices not cleaned up after completion; tar used under floor tiles damaging the office floors; court staff unable to use the offices; building already in use for proceedings.

25. Lack of effective project monitoring in the Civil Affairs Office could be attributed as a

common cause contributing to the unsatisfactory performance in the above-mentioned projects. In reviewing the progress of a project, the SRSG emphasized that UNAMSIL must be vigilant to ensure their successful implementation and asked if there was an adequate monitoring mechanism in place. Furthermore, it was evident that final installments of project funds were released without conducting an assessment visit to analyze and determine whether the work completed with the first installment was worth the 80% funds disbursed.

26. Officials of the Civil Affairs Office informed OIOS that the drawdown has had an effect on the monitoring of ongoing projects, explaining that with the departure of international staff, national staff have been left in charge of some regional projects while others are required to cover more than one region. Staff covering projects in more than one region need to stay overnight in project regions, requiring them to incur expenses. Such expenses are, however, not reimbursable because the staff are considered to be operating within their regions. Consequently, outlying projects are not effectively monitored. It would therefore be necessary for the Civil Affairs Office at UNAMSIL Headquarters to make occasional visits to such regions and monitor such projects.

27. The Mission practice precludes national staff from having full custody of UN vehicles. They are only allowed to pick vehicles in the morning and return them in the evening to international staff present in the region. This has also hampered the monitoring of projects.

Recommendations 9 -13

OIOS recommends that the UNAMSIL Civil Affairs Office:

- (ii) Establish an effective project monitoring mechanism to ensure that the projects are implemented in accordance with the provisions of the project document and Memorandum of Understanding (AP2004/622/04/009);
- (iii) Review projects with unsatisfactory performance and take appropriate remedial steps with the implementing partners (AP2004/622/04/010);
- (iii) Require its staff at the project location to conduct assessment visits and analyze the work done to determine whether it is commensurate with funds already disbursed to implementing partners before releasing the final installment (AP2004/622/04/011);
- (iv) Take the responsibility of visiting project sites periodically where it has no presence of its staff (AP2004/622/04/012); and
- (v) In consultation with the Transport Section consider providing project vehicles to national staff at locations where such staff are available to administer projects in order not to hamper

project implementation and monitoring (AP2004/622/04/013).

28. UNAMSIL Management accepted recommendations 9 through 13 and indicated that the Trust Fund Unit now has the required staffing and transport to effectively monitor the projects. Assessment visits are conducted and financial accountability is demanded from implementing partners before final disbursements are made. In consultation with the Transport Section, the Trust Fund now often visits all ongoing projects including those in areas where there is no presence of Civil Affairs Officers. With regard to recommendation 10, UNAMSIL stated that the view of the Legal Officer was being sought on all the projects where implementing partners are either not performing or performing unsatisfactorily so that appropriate action can be taken. Based on the actions taken by UNAMSIL, OIOS has closed recommendations 9, 11, 12 and 13. Recommendation 10 remains open pending receipt of documentation from the Mission indicating the remedial action proposed to be taken with regard to implementing partners who were not performing or performing unsatisfactorily.

Lack of commitment by project cooperating partners to fulfill their obligations

29. All UNAMSIL-funded projects are implemented in partnership with other stakeholders. OIOS noted that some project cooperating partners reneged on their obligations as agreed upon in the project document or Memorandum of Understanding. Table 6 provides examples of such failures on the part of parties to the projects.

Table 6: Project cooperating partners failing to fulfill their obligations

#	Project # and Description	Obligation of cooperating partner	Status
1	CVA/50/2003/CT/TFS: Construction of Community Health Post in Kambia Coordinating Partner: SL Government	Government was to - furnish the health center - provide medical staff - construct quarters at the centre in order to have a resident doctor/nurse for emergencies - construct a water well	- Government has not furnished the health centre as expected - Centre sometimes runs out of medication and nurses have to buy medicine from the district hospital at cost price - There is no water well and nurses have to fetch water from a stream - As a result of the constraints in running the health center, the two nurses stationed at the center do not have a good working relationship with the 'would be' beneficiaries and the chiefdom officials
2	CVA/23/2003/CT/TFS Construction of Perimeter fence at June Hartranft Boarding Primary School	Community/beneficiaries expected to contribute Le.8.5 million to complete the construction of the perimeter fence	All finances provided by UNAMSIL have been exhausted and the perimeter fence is not complete. Community has only partly contributed
3	CVA/55/2003/CT/TFS Subsistence Farming and Income Generation for Amputees Coordinating Partner: Veterinary Department, SL;	Veterinary Department expected to provide vet medicine and workshop to train amputees on how to care for and treat the animals Civil Affairs Officer	Workshop has not been conducted Veterinary medicine have been bought by UNAMSIL but the Veterinary Officer has no time to conduct the workshop As a result, amputees have lost many animals because of animal diseases The project is not achieving the objective of empowering the amputees by enabling them to have their own animal

	UNAMSIL Civil Affairs Officer	expected to receive money and purchase animal feeds for the amputees	farms. Some animals were not delivered although UNAMSIL Civil Affairs Officer is in custody of money to buy animals feeds
4	CP/21/2000/JP Construction of Tombo Police Station Coordinating Partner: Sierra Leone Police UNCIVPOL	Sierra Leone Police was to: - Provide adequate Staff to police station - Supply equipment to the station - Provide water - UNCIVPOL to advice the SLP	- Station inadequately staffed yet in a very economic fishing area - No vehicle to enable response to crime - No communication radios - No water, yet there are cells in which suspects are held and need to use toilets - No maintenance works have been done to the building since construction in 2000.
5	CVA/10/2002/DF Rehabilitation and Relocation of Port Loko Teachers College Coordinating Partner: The College Council and Administration	Optimal utilization of equipment financed by UNAMSIL by the Home Economics Class	- 63 KVA generator underutilized (used for only 2 hours a day) because of lack of finances for purchasing fuel. - Freezer meant for the home economics class is being used in the college canteen

30. OIOS observed that despite UNAMSIL meeting its obligations, objectives of some projects were not accomplished because they could not be completed and commissioned owing to the failure of project cooperating partners to fulfill their obligations. There was also a perception among the beneficiaries that the projects are UNAMSIL property, and therefore, they expected the Mission to supplement, complete and sustain the projects.

31. OIOS also noted that UNAMSIL Civil Affairs guidelines allowed for releasing 80% of the project budget immediately upon signing the project document. The remaining 20% was released upon submission of progress and financial reports. However, there was a pattern on the implementing partners to start off the project well with the initial 80% installment of project funds and to stall them after the remaining 20% was released to them. After receiving the final installment, most implementing partners slowed down the work or worse, did not consider it their responsibility to complete the projects because no further installments of funds were expected or pending.

Recommendations 14 - 17

OIOS recommends that UNAMSIL Management:

- (i) Consider inserting a suitable provision in future project documents committing all project cooperating partners to meet their obligations fully with identification of possible sanctions should anyone fail to do so (AP2004/622/04/014);
- (ii) Review stalled projects and consider taking appropriate remedial action against those parties who reneged on their obligations (AP2004/622/04/015);

(iii) In future, withhold a percentage of the funds to the implementing partners until projects are completed and handed over to UNAMSIL (AP2004/622/04/016); and

(iv) Sensitize project beneficiaries through the Government project counterparts that it is in their interest to ensure that the projects are successful and that it is important for them to take ownership of UNAMSIL-executed projects implemented in their community (AP2004/622/04/017).

32. UNAMSIL Management accepted recommendations 14 through 17 and indicated that all projects are being reviewed and the view of the Legal Officer will be sought on remedial action to be taken against implementing partners who renege on their obligations. Also, a clause will be included in the Memorandum of Understanding of future projects for a certain percentage of the project amount to be retained and paid after successful completion and handover of the project. Based on the Mission's response, OIOS has closed recommendation 17. However, recommendations 14, 15 and 16 remain open pending receipt of documentation on the decision taken by the Mission's Legal Officer.

Incomplete Projects

33. OIOS' review of the selected projects also disclosed that five of the projects, as shown in Table 7, have yet to be completed, although their completion dates have long passed.

Table 7: Incomplete problematic projects

No	Project # and Title	Amount Approved (\$)	Implementing & Monitoring bodies	Duration	Installment (1 st = Start Date)	
					1 st (\$)	2 nd (\$)
1	CVA/40/2002/DF Reconstruction of a 6 classroom primary school	11,660	Rural Agriculture and Development Agency	3 mths	25/09/02: \$8,150	\$2,037.59
2	CVA/19/2003/CT/TFS Building of Primary School and store in Makorwor Village	14,118	Word of Faith Ministry	3 mths	29/08/03: \$10,214.43	31/12/03: \$3,054.51
3	CVA/20/2003/CT/TFS Cassava cultivation and Garrie production in Sawulia	11,628	World Vision - SL	1 yr	09/03: \$8,871.11	21/7/04: \$1,122.45
4	CVA/23/2003/CT/TFS Construction of Perimeter fence, June Hartranft Primary School	14,163.70	MOCADA/Civil Affairs	4 mths	26/9/03: \$10,071.97	31/12/03: \$2,486.76

34. The projects were outstanding mostly because the implementing partners exhausted project funds before project completion. Implementing partners prepared project proposals in the Sierra Leonean currency in consultation with the beneficiaries and advice from the Civil Affairs Office. However, sometimes there were delays in the approval process such that by the time the first disbursement was released to the implementing partner, the prices of materials

increased significantly. This had particularly been the case with most projects approved in the year 2003 and 2004 because of the unstable economy and continuous devaluation of the Sierra Leonean currency.

35. Furthermore, there were also instances when beneficiaries unrealistically squeezed cost estimates in project budgets in order to secure approval of their projects. It appeared that such instances were not critically scrutinized at the project approval process, and no determination was made to assess the feasibility of completing projects with funds limited to \$15,000. OIOS believes that PAC decisions should not be swayed by the desire of beneficiaries to get UNAMSIL funds but be based on justifiable determination that the projects are feasible and are achievable within the approved funds. Approving a project with limited funds and expecting the implementing partner to work around them to complete the projects is counter productive.

Recommendations 18 - 20

OIOS recommends that the UNAMSIL Civil Affairs Office:

- (i) In future, ensure that the cost estimates projected in project proposals are reasonable to achieve project objectives, their budgets generally reflect market prices, and the proposals set aside funds for contingencies (AP2004/622/04/018);
- (ii) Consider any fluctuation in local currency against the United States dollar while releasing project funds to implementing partners (AP2004/622/04/019); and
- (iii) Make a block proposal to the Project Approval Committee to fund any incomplete projects that have stalled because of exhaustion of funds due to the devaluation of the local currency (AP2004/622/04/020).

36. *UNAMSIL Management accepted recommendations 18 through 20 and stated that to overcome the difficulties faced by some projects, all projects being implemented recently must have provisions for contingencies before the projects can be approved by PAC. In addition, for all new projects, the cost estimates are being prepared after considering inflationary factors. With regard to recommendation 20, the Mission stated that no funds are available to implement that recommendation. Efforts have been made by the SRSG to request the Controller for additional funds, but so far no response has been received, although reminders have been sent. Based on the Mission's response, OIOS has closed recommendations 18 and 19. Recommendation 20 will remain open until OIOS receives documentation showing that it has been implemented.*

D. Project coordination and reporting

Ineffective project coordination

37. Effective coordination throughout the project cycle is vital in order to accomplish the project objectives. Coordination between the implementing partner (IP) and the beneficiaries/community at the project formulation stage ensures that the project will achieve the expected results. On the other hand, coordination between the IP and the Civil Affairs Office ensures that financial and expert advice is availed to the project on a timely manner. During project execution phase, it is also essential that the community/beneficiaries are kept abreast of the decisions and consultations between the IPs and the Civil Affairs Office. It is also equally important that the concerned Government ministries are engaged at appropriate levels so that projects are implemented in accordance with the terms agreed in the project documents or Memorandum of Understanding.

38. As detailed in Table 8, OIOS noted lack of coordination between the implementing partner and the community/beneficiaries as well as lack of advice from Civil Affairs officials in six of the 46 projects.

Table 8: Analysis of coordination deficiency

#	Project no. and Name	Expectations as per project document	Details of coordination deficiency
1	CVA/46/2002/DF Ahmadiya Primary School, Konta Line IP: CORD-SL Budget: \$11,697.74	Coordination between the IP, beneficiaries and Civil Affairs should have outlined the requirements of a standard primary school. Beneficiaries should have laid down their expectations in a project document.	<ul style="list-style-type: none"> - Initial budget fell far short of actual expenditure - The classrooms are much smaller than the standard classroom - pupils are sitting on the floor because desks are inadequate - The roof of the classrooms and entrance are very low
2	CVA/14/2003/CT/TFS Reconstruction of National Islamic Primary School, Kailahun IP: Community Biodiversity Action Network Budget: \$13,434	The project was for construction of a primary school. Standard primary schools in Sierra Leone are six classrooms. Coordination between community, IP and Civil Affairs should have foreseen the need for construction of a full primary school with 6 classrooms.	<ul style="list-style-type: none"> - Only 5 classrooms were built - some students (class 5) are learning under the tree for shortage of classrooms in good weather and sharing with class 6 in rainy weather - budget should have been maximized to \$15,000 to provide for 6 classrooms.
3	CVA/36/2003/TFS Construction of new police station in Taiama IP: SLP and UN-CIVPOL Budget: \$14,982.	There was lack of coordination between UNCIVPOL, IP and SLP to ensure that work was well done. Force Engineer was to be made available to provide technical assistance at the site and the project was to be under the direct supervision of the Chief of UNCIVPOL. SLP Chief Engineer certified the project completion to be 100% complete and defects liability period was to end on 4 th June 2004.	<ul style="list-style-type: none"> - Walls cracked one week after police occupied the building and are continuing to crack even now - window handles started coming out and most of them are already out and stored - The doors never closed, todate - Plumbing was not properly done - Lighting system was never tested and it is impossible to determine whether it will work because there is no generator to test - UNAMSIL provided a water tank but there is no water well
4	CVA/20/2003/CT/TFS	The needs of the beneficiaries should	- Inflation led to the purchase of three machines

	Cassava cultivation and garrie production in Sawulia, Bombali IP: World Vision (WV) and BADO Budget: \$11,628	have been discussed thoroughly with the partners, stakeholders to determine the specifications of the project. - Lack of coordination at planning stage with all parties. - Lack of coordination by IP and beneficiary at implementation stage	instead of the budgeted four - Other essential items were not budgeted for, but were bought in the budget - Store requires steel doors but budget provided for wooden doors - Machines cannot be installed with wooden doors hence project not completed - Community unable/unwilling to raise funds for steel doors
5	CVA/2/2003/CT/TFS Construction of Remand Home Dormitory, Bo IP: Mumar Budget: \$15,000	Coordination at the planning stage should have foreseen the need for children to play outside and the requirement of a perimeter fence around the remand home.	- Construction of fence financed by UNICEF - Inadequate monitoring of fence construction by UNICEF has stalled the completion of the project. - Government unable to put in the furniture because of insecurity - UNICEF implementing partner cannot be traced - UNAMSIL unable to commission the project
6	CP/10/2001/IP: Rehabilitation of Jawi Ahmadiya Sec. Sch. IP: Norwegian Refugee Council (NRC) Budget: \$105,892	- No coordination between IP and beneficiary - Principal/beneficiary stated that he never saw the project document	\$15,000 returned to UNAMSIL and eventually to Controller - School has no generator - Library not equipped - Volleyball court not completed

39. In the absence of an effective coordination mechanism, OIOS observed delays in project completion, and also observed substandard project outputs. Furthermore, the commissioning and handing over of substandard projects reflected negatively on the image of the Mission which could erode donor confidence.

Recommendation 21

OIOS recommends that the UNAMSIL Civil Affairs Office streamline the coordination mechanism between implementing partners, community/beneficiaries and its field staff in order to ensure smooth implementation of projects (AP2004/622/04/021).

40. *UNAMSIL Management accepted recommendation 21 and stated that it has been implemented. The Mission agreed that implementing partners chosen to implement projects should have good knowledge of the communities where they are going to implement the projects.* Based on the Mission's response, OIOS has closed recommendation 21.

Implementing partners failed to submit final reports

41. Implementing partners are required to submit final reports to the Civil Affairs Office to indicate completion of the projects. This is usually accompanied by financial reports on the usage of the final installment funds (20%). It is after submission of the final reports that the Civil Affairs Office inspects the projects and arranges for their commissioning and hand-over to the beneficiaries. The funds disbursed are reflected as outstanding obligations against the implementing partners until they submit the final reports and expenditure.

42. Our review of the financial statements revealed a total of \$54,717.88 in outstanding obligations against implementing partners as at 3 December 2004 as these implementing partners

failed to submit final reports. The obligations were raised between August 2002 and June 2004, and Table 9 provides a sample of implementing partners in default.

Table 9: Implementing partners failing to submit final reports

#	IP	Project Name	Amt. (\$)	Date
1	World Vision	Cassava Cultivation and Garrie Processing	2,022.39	16/08/2002
2	Word of Faith Ministry	Construction of Primary School in Makorwor	849.93	28/08/2003
3	MOCADA	Construction of perimeter fence at June Hartranft Primary School	4,095.13	17/09/2003
4	The Waters Group Limited	Rural Water Supply in Western Area	3,215.81	30/09/2003
5	Aberdeen Amputee Association	Subsistence Farming and Income generation for amputees	2,400	22/12/2003
6	Akash Construction Enterprises	Rehabilitation and provision of new facilities for the Koidu Community Football Field - a Michael Douglas-assisted Project in Kono	27,000.00	31/12/2003
7	Mumar Construction Enterprises	Construction of Remand Home, Bo	895.57	30/06/2004

43. During site visits, OIOS auditors were informed by the implementing partners that the above projects have funding problems to complete. The Mission's Civil Affairs Office, however, disputes this assertion. In the process, obligations against the disbursement of project funds remained outstanding.

Recommendation 22

OIOS recommends that the UNAMSIL Civil Affairs Office take appropriate steps with the implementing partners to clear the unliquidated obligations without further delay (AP2004/622/04/022).

44. *UNAMSIL Management accepted recommendation 22 and stated that the Trust Fund Unit in collaboration with Finance Section is taking necessary steps to ensure that all unliquidated obligations are accounted for and reports are submitted to Finance Section so that all the unliquidated obligations are cleared. Recommendation 22 will remain open in the OIOS database pending receipt of confirmation from the Mission that the unliquidated obligations have been reviewed and cleared.*

Feedback/follow-up on completed projects

45. OIOS also noted that the project approval and implementation guidelines have no provisions for receiving periodic feedback on completed projects after they are commissioned. The project beneficiaries and coordinators have no requirement to provide UNAMSIL with any follow up or reporting on the completed projects. This feedback is vital to determine whether the projects are continuing to be utilized in the community for the purpose they were meant for and whether they are benefiting the targeted population and realizing the anticipated results.

Recommendation 23

OIOS recommends that UNAMSIL Civil Affairs Office establish a mechanism to receive periodic feedback from the beneficiaries/coordinators of completed projects to assess whether the results achieved under the UNAMSIL-financed projects are sustained (AP2004/622/04/023).

46. *Management accepted recommendation 23 and indicated that it has been implemented. Visits have been made to several completed projects to assess their sustainability. Recommendation 23 remains open pending receipt of documentation showing that periodic feedback from the beneficiaries/coordinators of completed projects to assess whether the results achieved are sustained.*

E. Project closure and sustenance

Income generating projects needed guidance to control their finances

47. As the UNAMSIL transitioned from the emergency phase, the strategy for the formulation, execution and monitoring of UNAMSIL-funded projects should have adapted to this transition. However, at the initial stage of the Mission, the Civil Affairs Office had no indication for sustaining the projects after their closure. A number of UNAMSIL-funded projects were aimed at empowering the beneficiaries and generating income for them, thereby helping alleviate poverty. To rehabilitate the youth, income-generating recreational facilities were also constructed under the UNAMSIL projects in Kenema, Moyamba and Kono. During site visits, OIOS observed that the current arrangement to control and manage finances in the income generating projects might become a source of conflict in the community after the projects begin to earn revenues. In Kenema, the conflict was already brewing whereby the youth claim that the stadium was built for them, and therefore, they are the rightful owners of proceeds collected at the gates of the stadium during functions. The Town Council officials, on the other hand, insist that the land on which the stadium was constructed belongs to the Council and therefore the Council officials have the right to receive the collections. On the other hand, the Football Association claims that without their efforts in staging football matches in the stadium, the other two groups would have no way of collecting money at the gates.

48. Similarly, the project CVA/01/2002/DF in Lunsar supported vocational skills training for women, and capacity building for income generation at a total cost of \$12,958. UNAMSIL constructed a building, donated sewing machines and furniture and also donated the first batch of dispensable materials to enable the group start-up the training. An objective of the project was to enable each member of the group to self-support and train others after the completion of the project. OIOS observed that most of the women who had completed their training in 2002 were still at the centre, lacking empowerment to start their own businesses and train others in the community. The coordinator of the programme was said to be acting as the self-appointed custodian of the project finances, running the bank account and expanding the project without first empowering the graduates of the centre.

49. OIOS noted that there was no provision in the project documents for the above-mentioned income generating initiatives on the establishment of oversight mechanisms to control and manage finances after the projects began earning revenues. Furthermore, with regard to the project CVA/01/2002/DF there was also no provision on how the trainees were to get their start-up kits upon completion of their training, to enable them start their own income earning projects.

50. It is important that UNAMSIL-executed projects should not be seen as the source of any conflict in the local community. OIOS believes that the Civil Affairs Office should take the lead in discussing with the concerned communities and help establish appropriate mechanisms to control and manage income earned from income generating projects. Our discussions with the Civil Affairs Officers in Kenema revealed that such discussions were already underway for the Kenema stadium. OIOS believes that such action should be undertaken for all income generating projects.

Recommendations 24 and 25

OIOS recommends that the UNAMSIL Civil Affairs Office:

- (i) Meet cooperating partners of all income generating projects and assist them in establishing oversight mechanisms to control finances generated from the projects through formation of joint management committees with representation from each stakeholder (AP2004/622/04/024); and
- (ii) In future, ensure that project documents of all income generating projects include a provision on appropriate oversight mechanisms to control finances earned from such projects (AP2004/622/04/025).

51. *UNAMSIL Management accepted recommendations 24 and 25 and stated that all income generating projects executed by the Mission have Management Committees who have been sensitized on their role and accountability to the community they serve.* However, OIOS reiterates its observation that there was no clear oversight mechanism to manage and distribute the funds generated from the projects stated above. Therefore, it is necessary for the Civil Affairs Office to assist the stakeholders to lay out modalities for the control and usage of generated funds with representatives from all the stakeholders. Recommendations 24 and 25 will remain open until OIOS receives confirmation that action has been taken to assist the stakeholders in establishing oversight mechanisms and joint management committees.

Unutilized or underutilized projects

52. Most Government offices had been vandalized during the war. Quick impact projects were used to rehabilitate and refurbish state assets enabling the Government to establish its presence and extend the rule of law. With the physical assets restored, the Government officials were expected to return to the districts and to utilize the premises. In that regard, UNAMSIL rehabilitated three district office buildings in Magburaka at a cost of \$47,763 under project

CP/3/2002/JP. However, OIOS' visit to the completed project site disclosed that only one building was fully utilized. The second building was only partially utilized while the third building was not used at all.

53. Similarly, UNAMSIL spent \$14,908 to construct a new post office for the Kailahun district under project CON/29/2003/M. The post office was also expected to offer banking facilities as the district with 14 chiefdoms had none available. The facility was completed and handed over in September 2004. However, OIOS observed during a site visit in November 2004 that the post office was not yet opened. In the meantime, the district was still using rented premises to operate its postal service. No explanation was forthcoming for not moving the district post office to the new premises.

54. Failure to fully utilize the premises after their completion calls to question whether the district needed the facilities at all. Therefore, there is a need for the Civil Affairs Office to assess whether all completed projects would be used to benefit the community.

Recommendation 26

OIOS recommends that the UNAMSIL Civil Affairs Office examine all underutilized projects to assess their need and consider making them available to other charitable groups/organizations that may better utilize them (AP2004/622/04/026).

55. *UNAMSIL Management did not accept recommendation 26, stating that it can only be implemented with the agreement and cooperation of the communities concerned.* OIOS has revisited this issue based on the Mission's response, and recommendation 26 has been withdrawn.

No assurance of sustaining projects after their completion

56. UNAMSIL's benchmarks included mainstreaming ex-combatants into the civil society through the Disarmament, Demobilization and Reintegration (DDR) programme. Under the DDR programme, a number of training institutions in the country were requested to interview ex-combatants to determine their suitability in getting them enrolled in developing their skills. In its interview of ex-combatants, Kenema Polytechnic found that although most of them qualified for enrolment for training in various trades, the college did not have enough facilities to accommodate them. In response, UNAMSIL undertook a project CVA/34/2001/JP for the expansion of facilities at Kenema Polytechnic to facilitate the enrolment of child ex-combatants. The project supported the construction of a five classroom block with three offices, one store and four toilets, and the furnishing of the Faculty of Business and Management Studies, which was also housed in the same building.

57. The DDR Program provided financial support to the institute to cover requirements of ex-combatants in a bid to discourage them from getting involved in criminal activities and to prepare them for gainful employment. During OIOS' site visit, the institute's Deputy Principal stated that a total of 400 former ex-combatants (youths) had been trained and a few of them were

also employed by the Polytechnic. OIOS was further informed that there were still many youths in the community who would like to take training courses. However, after the completion of the DDR programme in December 2003, there has been a sharp decline in the enrolment of the youths. In 2004-2005 academic year, only 125 youths were enrolled in the institute out of the total college population of 1,000 students as they are unable to afford the fees of Le.365,000 or approximately \$150 per student per year.

58. Similarly, UNAMSIL supported a self-help skills training initiative for abducted young girls under project CP/00/2001/JP. The project provided sewing machines, furniture and expendable materials to start-up the training. Two hundred women have graduated from this centre and now run their own businesses. However, there are still vulnerable girls in the community who cannot afford the fees of Le.10,000 or \$3.5 per term for two years. As a result, some girls ended up hawking in the streets and worse, indulged in prostitution.

59. Idle youths (former ex-combatants), school drop-outs and abductees are still susceptible to engaging in anti-social activities to earn a living. Perpetrators can use them as easy targets to disturb the hard-earned peace in Sierra Leone. Both UNAMSIL and the Government of Sierra Leone cannot afford to leave such a loophole in the community at a time when the Mission is winding down. It is, therefore, vital that the remaining youths (former ex-combatants) are also brought into the civil society enabling them with the basic wherewithal to lead their lives in peace.

Recommendation 27

OIOS recommends that UNAMSIL Management liaise with the appropriate Government agencies to explore the possibility of offering bursaries in various training institutions to any youths, school drop outs and abductee girls/women to enable them to enhance their skills and get employment (AP2004/622/04/027).

60. *UNAMSIL Management did not accept recommendation 27 stating that the issue of ex-combatants has been closed officially by the Government. The disarmament, demobilization and rehabilitation (DDR) process has been completed and the relevant government institutions have taken over the activities of the Commission on DDR. Based on the Mission's response, OIOS has withdrawn recommendation 27.*

Need for an exit strategy on UNAMSIL-funded projects

61. UNAMSIL is winding up and will soon be liquidating. The Mission has supported over one hundred projects since its inception. These projects have greatly contributed to the development of the country and in helping the population of Sierra Leone to resume their normal lives. However, OIOS believes that it is important for the Mission to prepare an exit strategy highlighting the achievements of UNAMSIL-financed projects and identifying areas of lessons learned. The strategy should explore ways to sustain the results of projects in collaboration with the Government of Sierra Leone and the UN Resident Coordinator.

62. In this regard, the Mission's SRSB expressed to OIOS auditors his efforts to establish a mechanism with the Government. OIOS endorses these efforts.

Recommendation 28

OIOS recommends that UNAMSIL Management establish a mechanism with the UN Resident Coordinator and the Government of Sierra Leone to ensure that the results of UNAMSIL-executed projects are sustained after the closure of the Mission (AP2004/622/04/028).

63. *UNAMSIL Management accepted recommendation 28 and stated that it is being addressed in the UNAMSIL/UNCT transition plan.* Recommendation 28 remains open pending receipt of documentation from UNAMSIL showing that the necessary mechanism has been established.

VI. ACKNOWLEDGEMENT

64. 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.

A handwritten signature in blue ink that reads "P. Azarias". The signature is written in a cursive style with a large initial "P" and a distinct "A".

Patricia Azarias, Director
Internal Audit Division-I, OIOS