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To: Mr. Jan Egeland  
Under-Secretary-General for Humanitarian Affairs  
and Emergency Relief Coordinator  
Office for the Coordination of Humanitarian Affairs (OCHA)

From: Patricia Azarias, Director  
Internal Audit Division-I, OIOS

A handwritten signature in cursive script that reads "P. Azarias".

Subject: Final report on the audit of OCHA's tsunami operations in Indonesia  
(AN2005/590/07)

1. I am pleased to present herewith our final audit report on the subject audit which was conducted in Indonesia during the period 17 June to 7 July 2005.
2. Taking into account comments received from OCHA on 6 December 2005, OIOS has closed recommendations 4-7, 10-12, 16-29 and 34-45 taking them as implemented. All outstanding recommendations will remain open in OIOS' database pending the receipt of documentation showing that implementation action has been taken. Please note that OIOS will report on the progress made in implementing its recommendations in its annual report to the General Assembly and semi-annual report to the Secretary-General.
3. IAD I 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.
4. I would like to take this opportunity to thank you and your staff for the assistance and co-operation extended to the audit team.

Cc: Board of Auditors  
Department of Management  
Programme Officer, OIOS



**United Nations**  
**OFFICE OF INTERNAL OVERSIGHT SERVICES**  
**Internal Audit Division-I**

**Audit Report**

- Audit subject: OCHA's Tsunami Operations in Indonesia
- Audit No. and location: AN2005/590/07, Jakarta, Banda Aceh and Meulaboh
  - Report date: 20 February 2006
- Audit team: Anjana Das, Auditor-in-Charge, Julie Geringer, Assisting Auditor, Vierna Suryaningsih (Price Waterhouse Coopers, Indonesia)

## Executive Summary

During the period from 17 June to 7 July 2005, OIOS conducted an audit of the Office for the Coordination of Humanitarian Affairs (OCHA) in Indonesia (OCHA-Indonesia). The audit assessed OCHA's coordination mechanisms and management practices in the areas of human resources, information, finance, procurement, inventory and security.

The auditors acknowledged certain achievements of OCHA in its coordination of humanitarian assistance to the people affected by tsunami. However, in a number of areas, there was a need for clarification of responsibilities and improvements in controls.

In OIOS' opinion, the *de facto* extension of OCHA's role beyond emergency response into the recovery and reconstruction phase needs to be clarified. This clarification should include reassessment of goals, strategies, work plans and resources for OCHA-Indonesia.

OCHA exercised its coordinating role amongst the agencies and NGOs by facilitating meetings of the agencies and NGOs involved in the relief effort. However, meetings were not held regularly, and discussions were not followed up.

OCHA did not have formal procedures for the information officers in both Banda Aceh and Jakarta on the approval and release of information. OCHA's situation reports, an important information tool for donor community, had been discontinued since April 2005 in Banda Aceh and since May 2005 in Jakarta because of a lack of reporting officers in these offices.

OCHA's human resource management had not fully met the needs on the ground. As at the end of June 2005, 56 per cent of the posts were vacant; 17 per cent of the vacancies were at the level of heads of offices and sub-offices. Also, the rotation of heads was too high at some offices.

There had been constant changes in the security personnel deployed at Banda Aceh. Not all staff had been briefed on the security procedures.

Work plans at various offices were not uniform and were difficult to monitor. The monitoring of the implementation of the work plans should be improved. Individual staff were not clearly assigned individual activities in the work plan.

Expenditure figures in the Expenditure Tracking System (ETS) could not be verified because OCHA's financing of tsunami-related operations was not accounted for separately from the country office operations. Also, inter-office voucher reconciliation was needed to ensure adequate expenditure monitoring. Maximum cash levels of the imprest accounts held at the sub-offices had not been set out formally. Inventory management was inadequate.

In its response to the draft of the audit report, OCHA agreed with the audit recommendations and advised of the concrete steps to correct the identified weaknesses.

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## I. INTRODUCTION

1. OIOS conducted an audit of tsunami operations at the Office for the Coordination of Humanitarian Affairs (OCHA) in Indonesia (the Office or OCHA-Indonesia) during the period 17 June to 7 July 2005. The tsunami of 26 December 2004 followed by the earthquake in Nias resulted in the death of 128,728 and 905 people from Aceh and North Sumatra provinces, respectively. Over 1 million people are estimated to have been affected by these natural disasters.

## II. AUDIT OBJECTIVES, METHODOLOGY AND SCOPE

2. The audit was conducted in accordance with the general and specific standards for the professional practice of internal auditing in the United Nations' Organizations. The objectives of the audit were to assess: (a) effectiveness and efficiency of the Office's operations; (b) internal controls over its expenditures and (c) compliance with relevant rules and regulations. The audit team visited Jakarta, Banda Aceh and Meulaboh, reviewed documents and conducted interviews with OCHA staff, government officials, UN agencies and non-governmental organizations (NGOs). The auditors assessed OCHA's substantive activities, management of human resources, finance, procurement, inventory and security issues during the period December 2004 to June 2005. The findings were discussed with the management. The draft audit report was made available to OCHA whose comments were very useful for its finalization. The essence of these comments is presented in *italics* in the present report.

## III. AUDIT FINDINGS AND RECOMMENDATIONS

### A. OCHA's achievements in handling the tsunami emergency

3. OIOS found that, in general, OCHA handled the emergency phase of the tsunami operations in a very effective way. The elements of the successful response, in our opinion, were:

- Appointment of the Assistant Secretary-General as the Special Coordinator for Humanitarian Assistance in tsunami-affected countries for the coordination of tsunami-related humanitarian affairs within 24 hours by the Secretary-General. This appointment ensured that OCHA staff in New York, Geneva and Indonesia worked as a well coordinated team at the appropriate levels.
- Very effective consolidated appeal, which resulted in huge contributions from the donor community and individual donors.
- Integration of OCHA's work with that of the Government of Indonesia through activation of the Disaster Management Centre.
- Engagement of the full range of common humanitarian services - United Nations Disaster Assessment and Coordination (UNDAC), Joint Logistics Center (JLC), Humanitarian Information Center (HIC) - from the start of the operation thereby establishing the UN's credibility as one of the key first responders and an important partner with the Government.

- Deployment of the Deputy Humanitarian Coordinator (DHC) to Aceh to initiate dialogue with the Government at the right level.
- Special procedures and a flexible staff release from Headquarters and other OCHA Offices around the world thereby ensuring the early deployment of staff for the emergency phase.
- Effective support, within the first week of the disaster, from the International Humanitarian Partnership (IHP), in terms of resources (vehicles, accommodations, etc) which were shared with agencies;

4. However, there were certain issues associated with OCHA's transitioning from the emergency to the early recovery phase. Also, there were weaknesses in the organization of some of the coordinating meetings and in monitoring their effectiveness. The reporting responsibilities were not clearly established among OCHA's offices. There was a notable delay in staffing some of the offices and a big turnover at the level of the head of the office and sub-office. Some administrative support functions, i.e. finance, procurement and asset management needed stronger controls. More attention should be given to safety and security of staff in the field.

#### **B. OCHA's post emergency role**

5. The emergency in Aceh was declared to be over on 26 March 2005 by the Government of Indonesia. On 28 March, there was an earthquake in Nias which further extended the emergency needs for the affected people. In June, the emergency phase of the tsunami-related activities had moved into the early recovery phase.

6. The Government of Indonesia set up the *Badan Rehabilitasi dan Rekonstruksi* (BRR), its Agency for Rehabilitation and Reconstruction. The BRR, which started work on 30 April 2005, has six main activities which coordinate the entire reconstruction effort as follows:

- Develop and refine a comprehensive Master Plan that contains bottom-up needs, policies and identifies/prevents critical project gaps;
- Catalog, examine and approve all project proposals based on the Masterplan;
- Allocate government budget and assist matching of donor funds to high priority projects;
- Build capacity of implementing agencies (especially government) and assist all stakeholders by clearing project bottlenecks;
- Control disbursement of government reconstruction funds and other funds in the BRR account; and
- Track project progress to understand the impact on needs and monitor fund flows to prevent corruption.

Thus, the overall coordination of tsunami operations was entrusted by the Indonesian government to the BRR. Therefore, in OIOS' opinion, any further coordination of the relief efforts by OCHA should clearly include its support to BRR and other participants in the extended operations.

7. OIOS noted that OCHA did not have an exit strategy after the transition from the emergency to the recovery and reconstruction phase of the tsunami operations. The joint OCHA/UNDP/UNDG (UN Development Group) mission of June 2005 to Indonesia concluded that the role of the Humanitarian Coordinator (HC) should be strengthened. OCHA will be supporting the Office of the HC in Jakarta and that of his representative in Banda Aceh who will be designated as the UN Recovery Coordinator. The draft terms of reference for the UN Recovery Coordinator in Banda Aceh and Nias had been sent for approval to OCHA headquarters and for discussion at the Inter-agency Standing Committee (IASC). These draft terms of reference indicate that the UN Recovery Coordinator, based in Aceh, will coordinate and ensure that humanitarian, recovery and development assistance is rapidly and effectively delivered to the victims of the disaster. The UN Recovery Coordinator will report to the Humanitarian Coordinator in Jakarta. OCHA Jakarta's Chief of Office has also been re-designated as Chief of the Office of Resident/Humanitarian Coordinator (RC/HC) and the post was re-advertised on 16 June 2005.

8. General Assembly resolution (A/RES/46/182) states that, "while emergency assistance must be provided in ways that will be supportive of recovery and long term development, it is the Development assistance organizations of the UN system which should be involved at an early stage and should collaborate closely with those responsible for emergency relief and recovery, within their existing mandates." In this context, the document prepared for the General Assembly and the Economic and Social Council "Strengthening emergency relief, rehabilitation, reconstruction, recovery and prevention in the aftermath of the Indian Ocean tsunami disaster" (A/60/86-E/2005/77) dated 21 June 2005, envisages the "identification of an institutional mechanism to provide leadership and coordination at headquarters and government levels, creating greater synergies between the resident and humanitarian coordinator role in the reconstruction phase and strengthening the UN country team."

9. In OIOS' opinion, OCHA's mandate (provided by General Assembly resolution 46/182) is to coordinate **emergency** humanitarian assistance. Therefore, the *de facto* enlargement of OCHA's role vis-à-vis other agencies during the recovery and reconstruction phase, needs to be clarified. Tasks and responsibilities of emergency (OCHA) and development (UNDP) agencies relating to tsunami operations should be clearly articulated.

10. According to the Head of OCHA-Jakarta Office, OCHA-Indonesia will cease to exist and will become the Office of the RC/HC. However, there was no plan with details of this transition. The organigramme for the distribution of work in the Jakarta office was dated April 2004. It was not revised after the tsunami occurred or when changes were



planned in the role of the head of office of OCHA-Jakarta. OIOS believes that, as long as OCHA finances posts which support the Office in the recovery and reconstruction phase, OCHA's activities are extending *de facto* into coordinating recovery and reconstruction. Also, OCHA should revise the staffing strength of OCHA-Indonesia during the next year based on a forecast of its activities and the exit strategy. This revision should include the new roles of the staff and changes in their goals in performance appraisal system.

11. The Assistant Secretary-General and Deputy Emergency Relief Coordinator explained that *there was a gap in designating the role of coordination to a specified agency within the UN system in the transition period from the emergency to the development phase. Therefore, OCHA had extended its mandated role to fill in this gap and to fulfill the coordination role in this period. Also, OCHA's responsibility to monitor and report on the utilization of funds received as a result of the flash appeal would require some of its staff to remain on board until the end of 2006.*

12. In OIOS' view, the distribution of work between OCHA maintaining the Financial Tracking System (FTS) and Expenditure Tracking System (ETS), and UNDP maintaining the Donor Assistance Databases (DAD) needs to be clarified. The two different roles: (i) of providing coordination among the agencies within the UN system and (ii) of supporting the national agency (the BRR) through the different phases of a humanitarian crisis - the emergency, recovery, reconstruction and development - should be clearly defined both in the field and at headquarters. OCHA should present the proposed roles of coordination among agencies for discussion and determination by the General Assembly.

### **Recommendations 1-3**

OIOS recommended that:

(i) OCHA ensure that the roles of the agencies within the UN system and in supporting the national agency through the different periods of a humanitarian crisis are clearly defined both in the field and at headquarters. If needed, OCHA should present the proposed roles of coordination among agencies for discussion and determination by the General Assembly (AN2005/590/07/01);

(ii) OCHA-Indonesia revise its organigramme and staffing strength, including downsizing, through the next one year based on a forecast of its activities and an exit strategy (AN2005/590/07/02); and

(iii) OCHA-Indonesia revise the goals of the individual work plans of its staff, in the context of the changing role of the Head of Office and the new organigramme (AN2005/590/07/03).

13. OCHA agreed with these recommendations. It advised that *coordination for the recovery and reconstruction phases is now being addressed in a number of fora, including the UNDG/ECHA (Executive Committee on Humanitarian Affairs) Working Group on Transitions and the IASC Cluster Working Group on Early Recovery, which is led by UNDP. The result of these two efforts would be a clearer definition of roles, and could feed into the Secretary General's Report to the General Assembly. At the field level, action taken in Jakarta and Banda Aceh includes strategic dialogue with the reconstruction agency on this issue. It had been agreed with BRR that an MoU will be concluded between the Government (with BRR as its agent) and the UN (Resident/Humanitarian Coordinator). The first draft was being discussed with the aim of concluding an MoU as soon as possible. The MoU will include clear designation of tasks to be undertaken by the UN in this specific context. With the arrival of the UN Recovery Coordinator in Aceh, it was expected that the MoU would be finalized by the end of 2005. OCHA also planned to downsize the office over the next 12 months. It will continue to support the RC/HC Office in Jakarta and the office of the Recovery Coordinator for Aceh and Nias which, in effect, replaces the OCHA presence, and is working with UN agencies to ensure the true inter-agency nature of the office. OIOS will retain these recommendations in its database pending provision of the pertinent documentation (report to the General Assembly, MOU with the Government, a downsizing plan, revised work plans and a new organigramme of the Office).*

### **C. Coordination with government, NGOs, donors and UN agencies**

14. OCHA's primary function is to coordinate the UN system's response to humanitarian emergencies both at headquarters and at the field. OCHA was coordinating information flow through a range of meetings with participants in the tsunami relief work. Most of the periodic meetings at Country, Field Head Office and sub-office level ( were helpful in avoiding duplication of services provided. However, the following meetings held in Jakarta seemed to be less effective:

- The UN NGO/Donor Coordination meeting (ad hoc frequency resulting in ad hoc discussions);
- The UN Recovery meeting (only 2 meetings with no minutes available); and
- The UN Contingency Planning meeting (only one meeting and no attendance list available).

15. At a meeting with the audit team, 13 NGOs representatives expressed their dissatisfaction with OCHA's coordinating role. They suggested that meetings should be held more regularly. The NGOs also wanted to be more informed of OCHA's role in coordination with the Agency for Relief and Reconstruction in Aceh. According to the representatives, there was no coordination amongst UN agencies, and they were not well informed of OCHA's activities in general. They were not fully aware of the functioning of the Financial Tracking System (FTS). According to the NGO representatives, OCHA had not used its mandate for advocacy at all.

16. It should be noted that both the NGOs and OCHA were faced with extremely complex conditions in the first months after the tsunami. However, there was a clear need for OCHA, Jakarta to strengthen its relationship with the NGOs in the area.

17. The auditors reviewed the meetings held at Banda Aceh and found that the minutes of the Sector Working Groups meetings for the Livelihood Sector were not well prepared, and tracking of issues and follow up actions was difficult.

18. OCHA-Indonesia was not monitoring the effectiveness of its meetings or those of its sub-offices. Since this is one of the main methods of coordination, the Office should monitor the effectiveness of its meetings and have their minutes and follow up actions reviewed periodically by the HC and/or DHC.

#### **Recommendations 4-7**

OIOS recommended that:

(i) OCHA-Jakarta strengthen its relationship with the NGOs by meeting with them more regularly and following up on issues raised by them more systematically (AN2005/590/07/04);

(ii) OCHA-Jakarta strengthen its coordination mechanism in the areas of Recovery and Contingency Planning (AN2005/590/07/05);

(iii) OCHA-Banda Aceh improve the management of its working group meetings (AN2005/590/07/006); and

(iv) OCHA-Indonesia develop a mechanism to monitor the effectiveness of its meetings and have them reviewed periodically by the HC/DHC (AN2005/590/07/07).

19. OCHA accepted these recommendations and provided information on the concrete steps it had taken or was taking to improve the situation. In view of the actions taken by OCHA, OIOS considered these recommendations implemented and closed them in its database.

### **D. Information management**

#### **a. Information management at Jakarta and Banda Aceh offices**

20. Prior to the tsunami, all reporting functions were centralized in OCHA-Jakarta. Due to the increase in OCHA-Banda Aceh activities following the tsunami, a dedicated Information and Advocacy Officer was assigned to Banda Aceh and the Information Officer at Jakarta was to handle the reporting functions of the rest of Indonesia. OIOS

noted that OCHA-Jakarta continues to duplicate some information management functions relating to the tsunami activities in Aceh. For example, OCHA-Banda Aceh issues the daily Comprehensive News, which is a compilation from various newspapers (local, national and international) covering Aceh and tsunami matters, and distributes it to all NGOs. OCHA-Jakarta also issues a daily News Update, which is also a compilation from various newspapers (national and international) regarding Aceh and tsunami matters, and distributes it to all NGOs. OIOS' review of Comprehensive News and News Updates issued on 24 June 2005 showed that there were three similar news items from the same sources included in both documents. It was not clear why both offices were compiling the information when OCHA-Banda Aceh could easily perform the compilation and email it to the Banda Aceh and the Jakarta contact list. In OIOS' view, OCHA should improve coordination between the offices in Jakarta and the Banda Aceh by clarifying information management processes, reporting lines and the scope of work to prevent duplication.

### **Recommendation 8**

OIOS recommended that OCHA-Jakarta and Banda Aceh review their information management and establish a clear written set of procedures which identifies the respective duties and reporting lines of the information officers in OCHA-Jakarta and OCHA-Banda Aceh (AN2005/590/07/08).

21. OCHA accepted the recommendation. OIOS is retaining this recommendation in its database pending provision of the set of procedures mentioned in the recommendation.

#### b. Role of information officers

22. For the information officers in both Banda Aceh and Jakarta, no authorization for approval and release of information to the public was set out in a formal document or communication. Accordingly, the information officers were acting individually and were using personal experience to determine their roles. In the absence of information management standards or guidelines there was a risk of releasing sensitive, misleading or wrong information to the world community.

23. Further, in OIOS' opinion, when a separate Humanitarian Information Center (HIC) is established in an OCHA operation, the job description of the OCHA information officers should be modified to take into account the role of the HIC and to avoid any overlap of work. In Banda Aceh, the information officer did not have a job description, and in Jakarta, the role of the information officer had not been redefined with the establishment of the HIC.

### **Recommendations 9-10**

OIOS recommended that:

(i) OCHA-Indonesia detail the standards and procedures for approving and releasing information by its field offices (AN2005/590/07/09); and

(ii) OCHA-Indonesia amend the job descriptions of its information officers as a result of the establishment of the Humanitarian Information Center, Sumatra to avoid any overlap of work performed (AN2005/590/07/10).

24. OCHA accepted recommendation 9 and provided explanations for recommendation 10. OIOS will retain the recommendation 9 in its database pending provision of the standards for approving and releasing information by OCHA offices. The recommendation 10 is closed in the OIOS database, since OCHA has clarified the terms of reference for the information officer.

#### c. Situation Reports

25. OCHA's Situation Reports are important for sharing information with the world community. OIOS noted that the last Situation Report from the Jakarta office was sent to OCHA on 19 May 2005, although there was an agreement to send it on a bi-weekly basis. This occurred because the staff member in charge of this task had left OCHA-Jakarta. OCHA-Banda Aceh too had discontinued their Situation Reports in April 2005 as they did not have a Reports officer. Their last report was dated 30 March 2005. Similarly, the sub-offices had also stopped issuing Situation Reports because of understaffing and staff re-deployment to deal with the emergency in Nias on the 28 March. (OCHA clarified that Banda Aceh and Nias were not delegated the authority to issue separate reports and that only the Jakarta office compiled and issued them.) As a result, OCHA's core communications to the world community through Situation Reports had not been provided regularly during last 6 months following the tsunami.

#### **Recommendations 11**

OIOS recommended that OCHA, HQs ensure that field office Situation Reports are issued regularly and that field offices are adequately supported by staff responsible for performing this function (AN2005/590/07/11).

26. OCHA accepted the recommendation and advised of the steps taken to correct the situation. As a result, comprehensive reports are now issued every two weeks (1<sup>st</sup> and 15<sup>th</sup> of the month). In view of the action taken by OCHA, OIOS considered this recommendation as implemented and has closed it in the database.

#### d. Disaster recovery plan for electronic information

27. A written disaster recovery plan for the Jakarta Office's databases should be available as guidance for OCHA offices in the event of a disaster affecting the

Information Technology (IT) environment. OCHA-Jakarta, OCHA-Banda Aceh and the Humanitarian Information Center (HIC)-Sumatra did not have such a plan, which exposed them to a loss of information/data in case of an IT-related disaster.

### **Recommendation 12**

OIOS recommended that OCHA offices in Jakarta, Banda Aceh and the Humanitarian Information Center-Sumatra should have a Disaster Recovery Plan for its databases (AN2005/590/07/12).

28. OCHA accepted the recommendation and advised that it *had started to back up all information held on the Banda Aceh and field computers to Jakarta on a weekly basis. All email data is backed up on the Geneva server.* In view of the action taken by OCHA, OIOS considers this recommendation as implemented and has closed it in its database.

#### e. HIC's post-emergency role

29. An HIC is established to deal with an emergency, after which it is either closed or transferred to a host country department. Accordingly, the HIC concept document states that its strategic plan must include the development of an exit or transition strategy, from its inception. The strategy is to be based on existing needs and capacities in the field, although it is understood that financial and other concerns will always play a part. The RC/HC and the HIC manager, in consultation with OCHA and the steering committee, are responsible for deciding when and how the project should be transitioned or terminated.

30. From the interviews with HIC officials in Banda Aceh, it became clear that the HIC was assisting the government in establishing information management and decision making process during the recovery phase. However, there was no exit or transition plan available, although HIC staff mentioned that they would be transferring to UNDP, eventually. In OIOS' opinion, OCHA should ensure that a transition plan is developed, including time schedules, staffing requirements and post-emergency role.

### **Recommendation 13**

OIOS recommended that OCHA ensure that a transition plan is developed, including time schedules and staffing requirements for HIC's post-emergency role (AN2005/590/07/13).

31. In its response, OCHA accepted the recommendation and detailed a number of steps to address the situation. *The transition of the HIC and its consequent positioning was being discussed and the plan was being drafted. It was expected to be available shortly. It was also expected that HIC-Sumatra would have a finalized transition strategy fully fleshed out by the first quarter of 2006.* OIOS will retain this recommendation pending provision of post-emergency plans for HIC-Sumatra.

32. The objective of the HIC is to be a focal point for data collection, analysis and dissemination in support of providing humanitarian assistance. It is important that the information provided by the HIC is as accurate as possible. The auditors found that the data received from various NGOs was reviewed in Banda Aceh before being put on the HIC website. However, this was not the case in Meulaboh. There was no formalized procedure to guide the HIC staff on reviewing the data.

#### **Recommendation 14**

OIOS recommended that the Humanitarian Information Center-Sumatra establish a standard operating procedure for reviewing and validating data received from NGOs and communicate it to sub-offices (AN2005/590/07/14).

33. OCHA accepted the recommendation and advised that *the HIC was transitioning out of Meulaboh and its staff were being redeployed to Banda Aceh where validation was effectively carried out. In its place, HIC-Sumatra will work closely with district level governments through the deployment of UN Volunteers who will be trained in data validation methods. HIC-Sumatra management will ensure that, by end of 2005, SOPs on validating information before public dissemination are provided to field staff.* OIOS will retain this recommendation pending provision of HIC-Sumatra's SOPs.

#### f. Advocacy

34. The Information and Advocacy Officer of the Office was not aware of an advocacy strategy although the field guidelines included such a strategy. Prior to the tsunami, the advocacy function was performed through a series of workshops on Internally Displaced Persons (IDPs). After the tsunami, only one advocacy event was carried out in Jakarta in mid-March 2005. This event was initiated by a non-profit organization with OCHA's participation. In OCHA, Banda Aceh, a workshop on IDPs was held in late April 2005. In OIOS' opinion, OCHA-Jakarta and Banda Aceh had not established their advocacy strategy adequately.

#### **Recommendation 15**

OIOS recommended that OCHA assist its field offices in establishing advocacy strategies and work plans for their implementation (AN2005/590/07/15).

35. OCHA accepted the recommendation and advised that *Advocacy and Public Outreach/Information have been accorded a high priority in the structure of the new Recovery Coordinator's Office. The development of a HQ-supported strategy will be an important element of the office.* OIOS will retain this recommendation pending provision of an advocacy strategy and work plans for the field offices.

## E. Human resources management

36. The auditors identified the following Human Resources (HR) management areas where improvements were needed:

- Weak staff planning and constant changes in the staffing table affecting the management of operations on the ground;
- Delayed deployment after the expiration of the emergency phase resulting in vacancies in key positions;
- Hiring of ill-suited staff resulting in the non-discharge of duties;
- Constant changes in staff on posts affecting the work and internal and external relationships;
- Weak monitoring of individual work plans and outputs delivery;
- Delayed payment of salaries and allowances;
- Short-term contracts (despite the availability of posts) affecting the morale of staff; and
- Poor handover procedures resulting in confusion over tasks and expected outputs.

37. Shortcomings in staff management constituted perhaps the most important single deficiency observed in this audit. These shortcomings were observed on two levels: international and national.

### a. Management of international staff

38. OCHA's management of field staff has already been covered in a previous report dated 14 October 2006 on the audit of Human Resources management for OCHA's Field Operations (AN2005/590/03). Factors covered in the previous OIOS audit included the somewhat intricate four-stage system of recruitment in Geneva and the need to improve the role of the Field Support Section (FSS) therein. Specifically in Indonesia, the present audit found that there were five revisions of the staffing table, and four draft and two approved cost plans, all in a six-month period: an apparent need to address straightforward staffing inquiries to numerous sources, including the desk officer, FSS, the Administrative Officer, and UNOG; and high vacancy and turnover rates in the field, including at senior level such as Deputy Humanitarian Coordinator.

39. For example, 56 per cent of the 30 internationally filled posts in Indonesia were vacant as at the end of June 2005; 23 per cent of these posts had been vacant for over two months during the first six months of the operation; and 17 per cent of these vacancies were at the level of heads of offices (see Table 1 below).



**Table 1 - International Staffing as at 30 June 2005**

Location of office	Total international staff	Vacant posts	Posts vacant over two months during January-July 2005	Vacant posts of heads of offices during January-July 2005	Number of posts encumbered by two or more staff during January-July 2005	Number of heads of offices during January-July 2005
Jakarta	7	3	1	1	3	1
Banda Aceh	10	4	4	1	4	3
Meulaboh	6	4	-	1	2	4
Calang	2	2	2	-	2	2
Medan	1	-	-	-	-	1
Nias	4	4	-	-	-	1
Total	30	17	7	3	11	NA

40. These findings illustrate the significant instability and unpredictability of OCHA's international staffing arrangements. The staff situation in Banda Aceh, which was the centre of the tsunami, was particularly disturbing. The key post of Deputy Humanitarian Coordinator had been vacant since the end of May 2005.

41. Several heads of sub-offices indicated that a number of staff members deployed had the wrong skills-set for their jobs. Some of them were not well suited to the environment or were not fully informed of the conditions at the duty stations. As a result, they left within weeks of arriving at their duty stations or were not performing satisfactorily. The heads of the offices also mentioned recruitment of the wrong personality types for the jobs and inadequate background checks as areas which needed improvements. Also, it appeared that the rosters maintained in Geneva were not updated and lacked enough good candidates. After selection, actual deployment of candidates took over a month.

42. The issues of the HR management for OCHA's field offices have been dealt with in more details in a separate audit conducted by OIOS in August-September 2005 (audit of Human Resources management for OCHA's Field Operations - AN2005/590/03). In the final report of that audit dated 14 February 2006, OIOS recommended *inter alia* that OCHA should:

"...(i) ensure the performance of background and reference checks through adopting relevant procedures and allocating necessary resources (AN2005/590/03/03)...;

(ii) ...prioritize the creation and maintenance of a workable roster of qualified candidates for the posts in OCHA field offices (AN2005/590/03/10)...;

(iii) ...support the control role of HRS and HRMS with appropriate authority and resources (AN2005/590/03/12)...;

(iii) ...assess the resources needed for the efficient human resource management (AN2005/590/03/13)...;

(iv) ...review the place of FSS in the organizational structure of OCHA-Geneva and its specific functions in light of the accumulated experience (AN2005/590/03/14)..”

43. In its response to that audit report, OCHA agreed with the recommendations and undertook to implement them. It is hoped that OCHA’s management will give these issues its priority attention.

#### b. Management of national staff

44. OCHA had 80 national staff in its offices in Indonesia. The auditors identified the following weaknesses in management of this significant human resource:

- In the Jakarta office, allocation of the individual staff functions relating to Tsunami work had not been discussed and formally adopted;
- In all offices, work plan activities had not been clearly assigned to individual staff members;
- Assignments of national staff from Banda Aceh on missions to the sub-offices in Simeulu, Meulaboh and Nias needed to be rationalized as they were creating a feeling of inequities amongst the staff;
- Additional administrative and finance functions and volume of work in Jakarta and Banda Aceh, which increased dramatically after the Tsunami, had not been recognized in terms of upgrading or other staff incentives.

#### **Recommendations 16-19**

OIOS recommended that:

(i) OCHA-Jakarta discuss and formalize work allocations amongst its national staff (AN2005/590/07/16);

(ii) OCHA-Jakarta ensure that work plan’s activities in all offices in Indonesia be clearly connected to individual staff members (AN2005/590/07/17);

(iii) OCHA-Indonesia rationalize the deployment of the national on missions to emergency areas (AN2005/590/07/18);

(iv) OCHA-Indonesia pursue the issue of upgrading the posts of the administrative assistants in its Jakarta and Banda Aceh offices (AN2005/590/07/19).

45. OCHA agreed with these recommendations and informed of the concrete steps to implement them. In view of this, we have closed these recommendations in the OIOS' database.

c. Staff security and safety management

46. The audit team found that there were serious deficiencies in OCHA's coordination with the Department of Safety and Security (DSS) at Banda Aceh. There had been constant changes in DSS personnel at Banda Aceh and the minutes of the security meetings in Jakarta were not shared with the security team in Banda Aceh's. According to the OCHA's Head of the Office, DSS was unable to provide analytical capacity for informed security updates. OIOS' concerns about the security arrangements and its coordination in Banda Aceh were communicated to DSS in a separate communication.

**Recommendation 20**

OIOS recommended that the Resident Coordinator/Designated Official request the Department of Safety and Security (DSS) to stabilize its security arrangements in Aceh and ensure that the Area Security Management Team of Banda Aceh is provided with minutes of Security Management Team meetings at Jakarta (AN2005/590/07/20).

47. OCHA accepted the recommendation and advised that *DSS had made efforts to stabilize staffing in Aceh and Nias. Two permanent security officers were deployed in July/August with one year contracts and the cooperation between DSS and the Area Security Management Team in Aceh and Nias has improved. Deputy Area Security Coordinators have now been appointed for all field locations outside Banda Aceh. The Designated Official for Indonesia will need to make a determination on the sharing of the SMT minutes with the ASMT/Banda Aceh. With the arrival of Recovery Coordinator in Aceh, it is hoped that the Designated Official will share relevant SMT minutes for his use (and expect that he will be designated an Area Security Coordinator for Aceh and Nias).* OIOS considered this recommendation as implemented and closed in its database.

48. The audit team found that evacuation drills were not being performed at any of the OCHA offices. In Meulaboh, staff members were not aware of the evacuation procedures. OCHA-Indonesia had not reviewed its offices to assess the compliance with minimum operating security standards (MOSS). The procedures relating to the office access by visitors were not adequate. Visitors were required to sign-in at the entrance to the OCHA office in Jakarta, and present UN identification on the first day. After that,

visitors were not required to sign-in and security no longer checked the visitors' ID. In Banda Aceh and Meulaboh, no entry checks were performed.

49. The auditors surveyed eight staff members in Jakarta and seventeen in Banda Aceh and found that almost all of them (with the exception of one staff member) were aware of the security evacuation procedures. However, ten staff members in Jakarta and nine in Banda Aceh were not aware of their security warden's name. Three of the staff members have not completed the on-line security training. Nine staff members in Jakarta and seven in Banda Aceh have not undergone the DSS security briefing.

#### **Recommendations 21-24**

OIOS recommended that OCHA-Indonesia:

(i) ensure that all staff members at all office locations are aware of security and evacuation policies and procedures. Additionally, the procedures should be tested, on a regular basis, through evacuation drills (AN2005/590/07/21);

(ii) assign appropriate individuals to implement security procedures required by minimum operating security standards (MOSS) and monitor the level of compliance (AN2005/590/07/22);

(iii) ensure that security guards at each of the offices are trained in the procedures to be followed regarding visitors and access and ensure that these procedures are followed (AN2005/590/07/23); and

(iv) assign one individual the responsibility of ensuring that all staff members undergo the security briefing with the Department of Safety and Security upon arrival at their respective offices (AN2005/590/07/24).

50. OCHA accepted the recommendations and advised of specific measures taken to improve the security arrangements. OIOS considered the recommendations as implemented and has closed them in its database.

#### **F. Work plans**

51. All six sub-offices (Banda Aceh, and the five offices reporting to Banda Aceh, namely Calang, Medan, Meulaboh, Nias and Simeulu) of OCHA-Indonesia had work plans. However, the formats of the work plans were not standard. Some of the plans included goals, activities, outputs and indicators while others showed expected results, activities and indicators, or focus areas, main objectives and tasks. The work plans did not assign specific activities to individual staff members. This distribution would make

the responsibilities clearer to the staff and would facilitate monitoring of the work plan implementation. According to OCHA's offices in Jakarta and Banda Aceh, they were supposed to monitor the work of the sub-offices but, due to emergency, had no time or resources to do it

### **Recommendations 25-27**

OIOS recommended that OCHA:

(i) instruct all field offices to adopt a standard work plan format in order to facilitate the monitoring of its achievements (AN2005/590/07/25);

(ii) ensure that specific work plan activities are assigned to individual staff members for better accountability and monitoring (AN2005/590/07/26); and

(iii) ensure that the heads of offices in Jakarta and Banda Aceh are adequately equipped to monitor the implementation of the work plans of their sub-offices (AN2005/590/07/27).

52. OCHA accepted these recommendations and undertook to implement them by the end of 2005. In view of the action taken by OCHA, OIOS considers these recommendations implemented and has closed them in its database.

## **G. Financial management**

### **a. Budgetary control**

53. The auditors found that, in many instances, expenditures were charged to the wrong project accounts. For example, most salaries for staff were recorded in the tsunami project account (N458) instead of the Indonesia project account for the rest of the country excluding tsunami (N456). As a result, the information on how the tsunami flash appeal money has been spent was not completely accurate. OIOS considers this situation as a serious flaw in the reporting of the utilization of funds donated for tsunami relief.

54. Also, expenditure for the tsunami operations in the Expenditure Tracking System (ETS) (i.e. \$1.5 million as at 20 June 2005) was not clearly supported. The auditors' request for supporting details from OCHA-Geneva remained unanswered. In OIOS' view, due to the improper segregation of expenditures between tsunami project accounts (N458) and the rest of Indonesia operations (N456), coupled with inadequate IOV reconciliations (see paragraphs 51 – 53 below), expenditure figures in ETS could not be fully reliable. OCHA-Geneva needs to sort out its accounting arrangements to ensure the accurate presentation of the expenditure figures in ETS.

## Recommendations 28-29

OIOS recommended that OCHA:

- (i) ensure that authorizations and expenditures relating to the tsunami project account (N458) and the country account for Indonesia (N456) are recorded correctly to the appropriate accounts (AN2005/590/07/28); and
- (ii) ensure that expenditure figures recorded in the ETS are adequately supported (AN2005/590/07/29).

55. OCHA accepted the recommendations and clarified the accounting issues. According to OCHA, *at the onset of the Tsunami disaster, there was only one project (N458) that was used for all activities. Thereafter, projects were created for the various locations at which field offices were created and expenditure was then moved from N458 to projects representing these locations. All expenditure is now charged to the appropriate project accounts. OCHA also agreed that expenditure data contained in the ETS should be adequately supported. The ETS is updated periodically and is a pool of information provided by agencies. As a consequence, it may not be as accurate at any given time.* In view of the action taken by OCHA, OIOS considers the recommendations as implemented and has closed them in its database.

### b. Reconciliation of expenditures

56. OCHA-Indonesia does not reconcile expenditures on a monthly basis. The inter-office voucher (IOV) reports prepared monthly by UNDP are not submitted to OCHA-Indonesia unless UNDP is specifically requested to do so. The reports are forwarded directly to the OCHA Administrative Office in Geneva quarterly. OCHA-Geneva does not perform reconciliations between payment requests and IOV reports because it does not receive the payment requests issued by OCHA-Indonesia. In addition, the reconciliation performed by OCHA-Geneva is not timely. As of 1 July 2005, the report for the first quarter of 2005 had not yet been reconciled.

57. The IOV reconciliation is performed by an Associate Administrative Officer who checks the information of each line-item on the IOV report against the financial authorizations issued by OCHA-Geneva and the respective miscellaneous obligations (OBMO). This is performed without supporting documentation as such information is no longer forwarded with the electronic IOV report. For example, the auditors found that in the report January – April 2005, several pages of payroll payments amounting to \$97,000 had been made to one individual. Nor the Administrative/Finance Assistant, OCHA-Indonesia, neither the UNDP Finance Officer was aware of such charges. It was not clear whether these charges related to the Tsunami project or not. OIOS is awaiting additional information regarding this matter.

58. Due to the superficial character of the reconciliation, there is a risk of erroneous or fraudulent payments. To prevent this, IOVs should be reconciled jointly by both OCHA offices more frequently.

### **Recommendation 30**

OIOS recommended that OCHA-Jakarta obtain copies of the monthly inter-office voucher reports and perform a reconciliation between the related payment requests issued to UNDP and the details contained in the IOV reports and forward the results to OCHA-Geneva for further reconciliation (AN2005/590/07/30).

59. OCHA accepted the recommendation and advised that *OCHA-Jakarta had been requested to provide these details to the Administrative Office, which will work to resolve this issue*. OIOS will consider this recommendation as implemented after receiving the additional information it has requested.

### c. Imprest accounts of sub-offices

60. There was no country agreement between OCHA and UNDP in Indonesia that would specify the obligations of UNDP in the administrative support area. The existing global cost-recovery agreement between UNDP and the United Nations, effective 1 August 2003, does not specify UNDP's obligations to OCHA. OCHA-Geneva understood that imprest account levels should be authorized by UNDP based on its financial rules and regulations. According to UNDP, it was not responsible for establishing or reviewing the levels of the imprest accounts. UNDP would only ensure that the replenishment requests have proper approvals (the Head of OCHA's Office).

61. In the absence of a specific country agreement, the establishment of imprest levels has not been properly regulated due to the lack of clarity of roles between OCHA-Indonesia/Geneva and UNDP. The auditors found that the maximum levels of imprest accounts in the sub-offices had not been established. The absence of the maximum levels of the imprest accounts represented a certain weakness in internal controls.

### **Recommendation 31-32**

OIOS recommended that OCHA:

(i) establish a country agreement with UNDP specifying UNDP's obligations and responsibilities in supporting OCHA-Indonesia and Geneva (AN2005/590/07/31); and

(ii) in consultation with OCHA-Indonesia, establish the maximum imprest account levels for its sub-offices (AN2005/590/07/32).

62. OCHA accepted these recommendations and *agreed with the utility of entering into a separate letter of understanding with UNDP to clarify OCHA's requirements and UNDP's responsibilities*. OIOS will retain these recommendations in its database pending provision of the agreement with UNDP and the results of the review of the levels of imprest accounts.

63. The sub-offices do not prepare budgets or cost plans. As a result, there appears to be no structured review of sub-offices expenditures at OCHA-Jakarta. Replenishment approvals depend solely upon the knowledge of the sub-offices activities and the review of the tsunami related cost plan by the Head of the Office and the Administrative Officer to ensure the availability of funding.

64. The auditors found that the total amount replenished is coded to account 4707 – Other Miscellaneous Services instead of appropriate expenditure account codes. UNDP advised OCHA-Jakarta that it was unable to enter the expenditures by object code as their system does not allow it. Therefore, the expenditure reports for imprest accounts do not reflect a complete picture of fund utilization by different categories of expenditures.

#### **Recommendation 33-34**

OIOS recommended that:

(i) OCHA-Jakarta review and approve cost plans based on forecasts of expenditures, which should be prepared by the sub-offices before a replenishment of the imprest account (AN2005/590/07/33); and

(ii) OCHA-Geneva, in coordination with UNDP, assess the possibility of recording expenditures to the proper accounts for imprest replenishments (AN2005/590/07/34).

65. OCHA accepted these recommendations. OIOS will retain recommendation 33 in its database pending preparation and approval of the cost plans for sub-offices. The recommendation 34 is closed in OIOS' database as implemented.

### **H. Property management**

#### **a. Non-expendable property controls**

66. The auditors found that the non-expendable property registers maintained in all locations did not include all of the required details: inventory number, date purchased, date received, value in USD and assignation. Additionally, property was not properly tagged. In Jakarta, one printer was listed in two separate lists: the Tsunami property list and the list of OCHA-Indonesia's assets. One asset was shown as a printer although it was a projector whose serial number was incorrectly documented in the register. In Banda Aceh, the model and a serial number of one printer were inaccurately recorded and



one laptop was not properly signed out to an individual who had it. In general, the assets assigned to individual staff members, were not always controlled by a signed assignment document; property registers were not being reviewed at the local level and no registers had been requested by or sent to OCHA-Geneva for review. There were two registers in the HIC-Banda Aceh with no specific individual clearly responsible for property control. Physical inventories had not been performed periodically. In several cases of lost or stolen assets, the policies and procedures spelled out in the UN Property Management Manual were not being followed. The property custodians did not have copies of the Manual.

#### **Recommendations 35-40**

OIOS recommended that OCHA:

- (i) ensure that each property custodian is required to enter all information included on the non-expendable property register. Assets should also be tagged and the respective tag numbers documented on the register (AN2005/590/07/35);
- (ii) ensure that a property assignment form, signed by the staff member and the custodian, is completed when property is released to the staff member (AN2005/590/07/36);
- (iii) instruct HIC-Banda Aceh to assign responsibility for the maintenance of non-expendable property (AN2005/590/07/37);
- (iv) ensure that the inventory count of non-expendable property be performed at least once a year (AN2005/590/07/38).
- (v) request all field offices to prepare and submit consolidated registers for non-expendable property, reflecting newly procured items. (AN2005/590/07/39);
- (vi) forward the United Nations Property Management Manual to each property custodian to ensure that proper policies and procedures are implemented (AN2005/590/07/40).

67. OCHA accepted these recommendations and provided information on the concrete steps to implement them. In view of the action taken by OCHA, OIOS considers these recommendations as implemented and has closed them in its database.

#### **b. Communication facilities**

68. OCHA incurred costs of \$118,000 for the month of January 2005 for satellite outgoing telephone calls from Banda Aceh. Details regarding these charges were not available in the Office as all bills had been sent to OCHA-Geneva. In OIOS' opinion,

OCHA should assess the costs of a VSAT (satellite) connection for a number of laptops to begin functioning immediately in cases of emergency. Without this capacity, during the first three weeks of January 2005, the office in Banda Aceh was communicating with the outside world through the short messaging system (SMS) and a very expensive satellite phone link.

#### **Recommendation 41**

OIOS recommended that OCHA assess the costs of having an emergency plan for a VSAT (satellite) connection (AN2005/590/07/41).

69. OCHA accepted this recommendation. In view of the action taken by OCHA, OIOS considered this recommendation as implemented and has closed it in its database.

#### **c. Vehicle management**

70. In Banda Aceh, the auditors found that, when the driver requested cash for the purchase of fuel, the Logistics Assistant accepted the mileage provided by the driver but did not verify it with the actual odometer reading. Such reviews would help to ensure the accuracy of the mileage reports. In Meulaboh, there was no log for daily mileage by trip and for the vehicle maintenance.

71. Auditors obtained handover agreements for only three out of the eight vehicles handed over to other agencies in Banda Aceh. The agreements were signed by the property custodian, on behalf of OCHA, without formal approval of the Head of the Office. The handover agreements did not stipulate that the vehicles became the property of the receiving agency.

#### **Recommendations 42-43**

OIOS recommended that OCHA-Indonesia ensure that:

(i) Policies and procedures relating to the control of fuel consumption and vehicle usage be documented and communicated to the individuals responsible for vehicle management (AN2005/590/07/42);

(ii) Formal agreements for vehicles' hand over to other agencies, be approved by the Head of the Office. Additionally, the agreements should specifically state that the vehicles will become the property of the receiving agency (AN2005/590/07/43).

72. OCHA accepted the recommendations and provided information on the steps to implement them. In view of the action taken by OCHA, OIOS considers these recommendations as implemented and has closed them in its database.

## I. Administrative/Finance staff

73. Administrative/Finance staff in Jakarta and sub-offices were not aware of procedures relating to imprest accounts, procurement, non-expendable asset recording and verification and vehicle maintenance. The Administrative/Finance Assistant of the Office could not provide highly needed training to the staff in sub-offices due to the heavy workload. OCHA should plan its deployment of administrative/finance staff so that they would be able to perform support functions effectively. Also, the Administrative Manual for OCHA Field Offices, which contains many of the detailed guidelines needed to enable the staff to carry out the Office's administrative tasks, is still in draft form and has not been communicated to the staff.

### Recommendation 44-46

OIOS recommended that OCHA:

(i) plan the deployment of sufficient administrative staff to ensure that they are able to perform their duties efficiently (AN2005/590/07/44);

(ii) train its administrative/finance staff in the application of administrative procedures (AN2005/590/07/45); and

(iii) finalize its Administrative Manual and communicate it to the concerned staff (AN2005/590/07/46).

74. OCHA accepted the recommendations and provided information on the specific steps to implement them. In view of the action taken by OCHA, OIOS considers recommendation 44 and 45 as implemented and has closed them in its database. The recommendation 46 will remain open until the Administrative Manual is finalized, approved and distributed to all field offices.

## IV. ACKNOWLEDGEMENT

75. We wish to express our appreciation for the assistance and cooperation extended to the auditors by the management and staff of OCHA-Jakarta, Banda Aceh and Meulaboh.



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Internal Audit Division I, OIOS

Annex

Recommendation Status Sheet

Recommendation Number	Recommendation	Additional action/information required and planned implementation dates
AN2005/590/07/01	OCHA ensure that the roles of the agencies within the UN system and in supporting the national agency through the different periods of a humanitarian crisis are clearly defined both in the field and at the headquarters. If needed, OCHA should present the proposed roles of coordination among agencies for discussion and determination by the General Assembly.	Provision of the pertinent documentation (report to the General Assembly, downsizing plan, revised work plans and a new organigramme of the Office) - (date) 2006
AN2005/590/07/02	OCHA-Indonesia revise its organigramme and staffing strength, including downsizing, through the next one year based on a forecast of its activities and an exit strategy.	Provision of the pertinent documentation (report to the General Assembly, downsizing plan, revised work plans and a new organigramme of the Office) - (date) 2006
AN2005/590/07/03	OCHA-Jakarta revise the goals of the individual work plans of its staff, in the context of the changing role of the head of office and its new organigramme	Provision of the pertinent documentation (report to the General Assembly, downsizing plan, revised work plans and a new organigramme of the Office) - (date) 2006
AN2005/590/07/04 to 07		Closed
AN2005/590/07/08	OCHA-Indonesia develop clear written set of procedures which identifies the respective duties and reporting lines of the information officers in OCHA-Jakarta and OCHA-Banda Aceh.	Provision of the set of procedures - (date) 2006
AN2005/590/07/09	OCHA-Indonesia detail the standards and procedures for approving and releasing information by its field offices.	Provision of the standards for approving and releasing information by OCHA offices
AN2005/590/07/10 to 12		Closed

AN2005/590/07/13	OCHA ensure that a transition plan is developed, including time schedules and staffing requirements for HIC's post-emergency role.	Provision of post-emergency plan for HIC-Sumatra - (date) 2006
AN2005/590/07/14	Humanitarian Information Center-Sumatra establish a standard operating procedure for reviewing data received from NGO's and communicate this to sub-offices.	Provision of SOP for HIC-Sumatra - (date) 2006
AN2005/590/07/15	OCHA assist its field offices establishing advocacy strategies and work plans for their implementation.	Provision of advocacy strategies and work plans for field offices - (date) 2006
AN2005/590/07/16 to 29		Closed
AN2005/590/07/30	OCHA-Jakarta obtain copies of the monthly inter-office voucher reports and perform a reconciliation between the related payment requests issued to UNDP and the details contained in the IOV reports and forward the results to OCHA-Geneva for further reconciliation.	Provision of additional information as requested - (date) 2006
AN2005/590/07/31	establish a country agreement with UNDP specifying UNDP's obligations and responsibilities in supporting OCHA-Indonesia and Geneva.	Provision of a specific country agreement with UNDP - (date) 2006
AN2005/590/07/32	in consultation with OCHA-Indonesia, establish the maximum imprest account levels.	Provision of maximum imprest account levels - (date) 2006
AN2005/590/07/33	OCHA-Jakarta review and approve cost plans based on forecasts of expenditures, which should be prepared by the sub-offices before a replenishment of the imprest account.	Additional information on the review and approval of cost plans - (date) 2006
AN2005/590/07/34 to 45		Closed
AN2005/590/07/46	OCHA finalize its Administrative Manual and communicate it to the concerned staff.	Provision of the approved and distributed Administrative Manual (date) 2006