



INTERNAL AUDIT DIVISION

OFFICE OF INTERNAL OVERSIGHT SERVICES

AUDIT REPORT

**Engineering and construction
activities in MINUSTAH**

3 July 2007

Assignment No. AP2006/683/02

United Nations  Nations Unies

INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

INTERNAL AUDIT DIVISION · DIVISION DE L'AUDIT INTERNE
OIOS · BSCI

TO: Mr. Edmund Mulet
A: Special Representative of the Secretary-General
MINUSTAH

DATE: 3 July 2007

REFERENCE: AUD-7-5:10 (07- 00 318)

FROM: Dagfinn Knutsen, Acting Director
DE: Internal Audit Division, OIOS



SUBJECT: **Assignment No. AP2006/683/02 – Engineering and construction activities in**
OBJET: **MINUSTAH**

1. I am pleased to present the report on the above-mentioned audit, which was conducted from August to September 2006.

2. Based on your comments, we are pleased to inform you that we will close recommendations 4 and 10 in the OIOS recommendations database as indicated in Annex 1. OIOS is reiterating recommendations 1 and 8, and requests that you reconsider your initial response concerning these recommendations. In order for us to close the remaining recommendations, we request that you provide us with the additional information as discussed in the text of the report and also summarized in Annex 1.

3. Please note that OIOS will report on the progress made to implement its recommendations, particularly those designated as critical (i.e., recommendations 10 and 11 in its annual report to the General Assembly and semi-annual report to the Secretary-General.

4. 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.

cc: Mr. Luiz Carlos da Costa, Principal Deputy Special Representative of the Secretary-General
Mr. Willi Scholl, Chief Administrative Officer
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors
Mr. Jonathan Childerley, Chief, Oversight Support Unit, Department of Management
Mr. Byung-Kun Min, Programme Officer, OIOS
Mr. Sami Jezrawi, OIC, Chief Resident Auditor

INTERNAL AUDIT DIVISION

FUNCTION

“The Office shall, in accordance with the relevant provisions of the Financial Regulations and Rules of the United Nations examine, review and appraise the use of financial resources of the United Nations in order to guarantee the implementation of programmes and legislative mandates, ascertain compliance of programme managers with the financial and administrative regulations and rules, as well as with the approved recommendations of external oversight bodies, undertake management audits, reviews and surveys to improve the structure of the Organization and its responsiveness to the requirements of programmes and legislative mandates, and monitor the effectiveness of the systems of internal control of the Organization” (General Assembly Resolution 48/218 B).

CONTACT INFORMATION

ACTING DIRECTOR:

Dagfinn Knutsen, Tel: +1.212.963.5650, Fax: +1.212.963.2185,
e-mail: knutsen2@un.org

ACTING DEPUTY DIRECTOR:

Fatoumata Ndiaye: Tel: +1.212.963.5648, Fax: +1.212.963.3388,
e-mail: ndiaye@un.org

ACTING CHIEF, PEACEKEEPING AUDIT SERVICE:

William Petersen: Tel: +1.212.963.3705, Fax: +1.212.963.3388,
e-mail: petersenw@un.org

EXECUTIVE SUMMARY

Engineering and construction activities in MINUSTAH

OIOS conducted an audit of engineering and construction activities from August to September, 2006. The main objectives of the audit were to assess the adequacy and effectiveness of internal controls in the; (i) budgeting process for engineering and construction activities, (ii) processing of work orders for construction and preventive maintenance; (iii) ensuring compliance with applicable rules and regulations relating to contracts for engineering and construction activities; and (iv) ensuring the integrity of financial and other information, and safeguarding the Section's assets. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

OIOS found that internal controls over engineering and construction activities in MINUSTAH need improvement, particularly in the following areas:

- There was a lack of ongoing monitoring of allotments and expenditures by the Engineering and Budget Sections;
- Work orders, indicating the costs of materials and labor for engineering projects, were not reviewed and approved;
- OIOS' physical count of a sample of stocks in the Gonaives Engineering Section store showed a 92 per cent error rate between the accounting records maintained by the store and actual physical counts.

OIOS also noted instances of non-compliance with the vendor registration process and invoice processing. In this report, OIOS made a number of recommendations to address the weaknesses noted in the management of engineering projects.

TABLE OF CONTENTS

Chapter	Paragraphs
I. INTRODUCTION	1 – 4
II. AUDIT OBJECTIVES	5
III. AUDIT SCOPE AND METHODOLOGY	6
IV. AUDIT FINDINGS AND RECOMMENDATIONS	
A. Staffing and organizational structure	7 – 11
B. Performance monitoring	12 – 15
C. Project management	16 – 20
D. Contract management	21 – 27
E. Assets Management	28 – 33
V. ACKNOWLEDGEMENT	34
ANNEX 1 – Actions needed to close audit recommendations	

I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of engineering and construction activities from August to September 2006.
2. The MINUSTAH Engineering Section is part of the Office of Integrated Support Services and consists of six functional units: Engineering Operations, Mechanical and Electrical, Special Projects, Building Management and Projects, Regional Coordination, and Budgeting.
3. The Engineering Section supports the Mission by providing services such as project planning, design, establishment and maintenance of camps/premises including water and power supply requirements, and environment support. Table 1 shows the Section's budgetary allotments and expenditures for the financial years 2004-05 and 2005-06.

Table 1: Engineering Section Budget

Description	July 2004 – June 2005 (\$)	July 2005- June 2006 (\$)	Totals (\$)
Allotments issued	28,434,646.00	37,807,560.00	66,242,206.00
Total disbursements	14,297,781.57	15,063,992.99	29,361,774.56
Outstanding obligations	14,165,951.01	12,105,406.64	26,271,357.65
Total expenditures	28,463,732.58	27,169,399.63	55,633,132.21
Encumbered/ (unencumbered) balances	(29,086.58.00)	10,638,160.37	10,609,073.79

4. Comments made by MINUSTAH are shown in *italics*.

II. AUDIT OBJECTIVES

5. The main objectives of the audit were to assess the adequacy and effectiveness of internal controls in the:
 - (a) Budgeting process for engineering and construction activities, including certifying of expenditures and monitoring of allotments;
 - (b) Processing of work orders for construction and preventive maintenance;
 - (c) Ensuring compliance with applicable rules and regulations relating to contracts for engineering and construction activities; and
 - (d) Ensuring the integrity of financial and other information, and safeguarding the Section's assets.
-

III. AUDIT SCOPE AND METHODOLOGY

6. The audit focused on the Engineering Section's functions and related projects outsourced to contractors during the period June 2004 to December 2005. The audit included reviews of documentation, project site visits, physical inspections of supply warehouses, and interviews with responsible Mission staff. Samples of transactions pertaining to the period June 2004 to December 2005 were tested to determine compliance with applicable United Nations rules, regulations and other administrative issuances.

IV. AUDIT FINDINGS AND RECOMMENDATIONS

A. Staffing and organizational structure

Individual contractors

7. The Engineering Section's staff consisted of 29 international staff, 22 United Nations Volunteers (UNVs) and six National Professional Officers. The Section relies significantly on the local labor market for semi-professional and casual labor. Skilled personnel such as masons, electricians and carpenters were hired based on nine-month Individual Contracting Basis and were referred to as individual contractors (ICs). In addition, less skilled personnel were hired as "daily paid workers" (DPWs). Until April 2006, MINUSTAH hired up to 421 individual contractors whereas during the period July 2005 to April 2006, a total of 777 DPWs were employed, involving estimated expenditures of \$970,745.

8. In the spring of 2006, the Engineering Section started reducing its individual contractors from 421 in October 2005 to 191 in April 2006 in favor of more DPWs, as the hiring of DPWs was more cost effective and better suited the Mission's current work requirements. However, the rationale for the large number of individual contractors hired in the past under IC was not documented, which raises questions as to whether more DPWs should have been used rather than individual contractors.

9. The Engineering Section recruited and maintained the attendance records of DPWs without the involvement of the Mission's Civilian Personnel Section. This practice contravened the provisions of ST/AI/1999/7 and the hiring/management principles as set out in the Department of Peacekeeping Operations' (DPKO) Human Resources Handbook. The practice also amounted to delegating human resources functions to the Engineering Section, without proper authority. In OIOS' opinion, MINUSTAH needs to stop this practice and comply with the human resources management practices provided for in ST/AI/1999/7 and the DPKO Human Resources Handbook to increase objectivity and transparency in hiring and managing these personnel.

Recommendations 1 and 2

(1) The MINUSTAH Administration should ensure that the Engineering Section transfers the responsibility for recruitment and management of daily paid workers to the Civilian Personnel Section; and

(2) The MINUSTAH Administration should require all Section Chiefs who have individual contractors and daily paid workers in their work force to document their requirements for such personnel, providing full justification for their needs, and have such requirements approved by the Chief Administrative Officer.

10. *The MINUSTAH Administration did not accept recommendation 1, stating that following an instruction from DPKO/ASD, MINUSTAH has been making efforts to outsource its requirements for DPWs. The Mission expects to have an outsourcing contract in place by the end of the year. In the meantime, the Engineering Section is best placed to hire and manage their DPWs based on needs arising from urgent operational requirements that are continuously changing. OIOS continues to believe that the current practice of hiring daily paid workers contravened the provisions of ST/AI/1999/7 and the hiring/management principles as set out in the DPKO Human Resources Handbook, and that the practice improperly delegates human resources functions to the Engineering Section. Therefore, OIOS is reiterating recommendation 1 and requests the Mission to reconsider its initial response to this recommendation.*

11. *The MINUSTAH Administration accepted recommendation 2, explaining that since the beginning of the mission, the Personnel Section undertakes the appropriate review and approves requests based on documented justification for the hiring of individual contractors, on behalf of the CAO. Starting from 1 May 2007 and until such time when an outsourced contract is established, the approval of the CAO will be obtained for requirements for DPWs. Recommendation 2 remains open pending receipt of documentation from MINUSTAH showing the full justification for needing ICs and DPWs and the CAOs approval to hire such workers.*

B. Performance monitoring

Monitoring of budget and expenditures

12. United Nations Financial Rule 105.8 (a) states that outstanding obligations should be reviewed periodically by the responsible certifying officer(s). An administrative circular to all Section Chiefs and Certifying Officers from the Chief Administrative Officer (CAO) dated 6 January 2006 instructed the Sections Chiefs to either conduct a review of their unliquidated obligations six months before the end of the financial year (30 June 2006) or risk a lapse of the funds.

13. As of 1 April 2006, the Engineering Section's unliquidated obligations included Miscellaneous Obligating Documents in the amount of \$254,046 and outstanding purchase orders amounting to \$823,718. The lack of ongoing monitoring of allotments and expenditures by programme managers and the Budget Section contributed to the high level of unliquidated funds. The Chief, Budget Section indicated that the lack of monitoring of allotments and expenditures occurred because: (a) Cost Centre Budget Assistants were not trained in budgeting principles and management – most of these staff members only had knowledge of Administrative Assistants' functions; and (b) the Budget Section is understaffed, which restricted its budget monitoring, control and reporting responsibilities.

Recommendations 3 to 4

(3) The MINUSTAH Administration should emphasize to programme managers their responsibility for managing the budget allotments and ensure that programme managers are held accountable for failure to update their respective accounts with the Budget Section at predetermined dates in the budget cycles. Such failure to update accounts should be reflected in the programme managers' performance appraisal; and

(4) The MINUSTAH Administration should review the Budget Section resource requirements and staff skills to improve its operational processes and budget management capabilities.

14. *The MINUSTAH Administration accepted recommendation 3 and stated that programme managers are now constantly reviewing their budget allotment and liaising closely with the Budget Unit on all budget issues. As regards the use of the Fund Monitoring Tool, programme managers can review their accounts and advise the Budget Unit accordingly for redeployment/realignment of funds. Recommendation 3 remains open pending receipt of documentation from the Mission showing the new status of cooperation on the management of budget allotments between the programme managers and Budget Unit.*

15. *The MINUSTAH administration accepted recommendation 4 and explained that the Budget Unit was understaffed at the beginning of the Mission. Since 2006, the Budget Unit was supported by the Administration with the temporary redeployment of one FS post, which is expected to be regularized in the next budget period with the addition of one FS post in the Budget Unit. Based on the action taken by the Mission, recommendation 4 has been closed.*

C. Project management

Work orders and project costs

16. The Engineering Section uses a work order form which is designed as a tasking order for each project. The form provides details on estimated project costs, project duration, and other administrative details.

17. Five of the 21 sample work orders reviewed by OIOS indicated that the costs of materials and labor in the work orders were not accurate and that the work orders were not reviewed and approved by the supervisor. Expenditures for in-house projects are not directly monitored through each work order but in part through Material Issue Vouchers (MIVs) that are attached to the work order forms. Due to the lack of reliable project cost information, OIOS cannot estimate the value of the work orders. The MIV form is a good control document on supplies issued from inventory, but does not replace the work order forms.

Recommendation 5

(5) The MINUSTAH Administration should ensure that work order forms are properly and consistently used by the Engineering Section in all engineering projects in order to monitor the issuance of spare parts for a construction project.

18. *The MINUSTAH Administration accepted recommendation 5 and stated that the Administration acknowledges that, during the start-up phase of the Mission where it is under severe pressure to establish the necessary infrastructure with a skeleton staff, works were at times undertaken with the bare minimum of supporting paperwork. This matter was addressed and internal procedures were implemented to ensure that no works could be launched or materials issued without a work order duly approved by the requestor (client) and the Chief Engineer or his authorized proxy. The Mission is in the testing phase of developing a new Electronic Work Order System (eWOS) that will not allow any works to be carried out without the required electronic approval. This system will also control the issuance of project related materials and track material and labor costs. The system is expected to be completed by January 2008. Recommendation 5 remains open pending confirmation of the full implementation of the new electronic Work Order System.*

Preventive maintenance

19. The Engineering Section established a maintenance schedule for assets under its jurisdiction: generators, water filtration plant, air conditioners, etc. Trips outside Port-au-Prince are planned and include the staff requirements, travel logistics and maintenance time. However, there are no records to confirm that the scheduled maintenance inspections were carried out.

Recommendation 6

(6) The MINUSTAH Engineering Section should record all maintenance inspections carried out, to serve as verification that it has conducted a regular asset maintenance programme.

20. *The MINUSTAH administration accepted recommendation 6 and stated that staff shortages did not always allow the Mission to keep pace with maintenance and the recording of such inspections was lagging during the Mission start-up phase although regular maintenance inspections have routinely been carried out. The Engineering Section has established an internal control mechanism to ensure that all inspections are routinely recorded by the respective Unit carrying out the inspections and the results are routinely submitted to the Chief Engineer for verification. Procedures were established keeping in view industry standards, past experience and manufacturers' recommendations. Recommendation 6 remains open pending receipt of documentation from the Mission showing that all maintenance inspections carried out are systematically recorded.*

D. Contract management

21. For the period May 2004 to April 2006, \$1,256,523.39 was paid to contractors for engineering projects. A review of selected payments to contractors revealed a number of irregular practices that are contrary to basic financial control and contracts management practices.

- The Finance Section does not have copies of all contracts and therefore cannot exercise its responsibility of ensuring that the financial terms and conditions in each contract are fulfilled before it prepares the payment/disbursement vouchers.
- A payment of \$37,404 paid to TECINA, one of the contractors, was made based on a photocopy of the invoice.
- The Mission does not withhold 10 per cent of the work order value, as stipulated in the contract, when paying contractors' invoices.

Recommendation 7

(7) The MINUSTAH Administration should: (a) ensure that copies of all contracts are sent to the Finance Section; (b) reject photocopies as a basis for payment; and (c) enforce the contract terms and conditions concerning the withholding of 10 per cent of the work order value when paying invoices.

22. *The MINUSTAH Administration accepted recommendation 7 and stated that copies of contracts are transmitted to sections as indicated on the contract, including the Finance Section. In addition, to ensure proper access to copies,*

MINUSTAH has introduced A-Z Lotus Notes tracking system in which all records, including contracts and their amendments, are kept for easy access. Processes (b) and (c) in the above recommendation are currently in place. It is the standard policy for the Finance Section not to accept photocopies for payment as well as keeping 10 per cent as retention fee if/when specified in the contracts/agreements. There may have been isolated instances when copies were used in the early days of the Mission. Recommendation 7 remains open pending receipt of documentation from MINUSTAH showing full compliance with that the control procedures on the payment of invoices.

Vendor registration

23. The procedures for vendor registration are detailed in the UN Procurement Manual, articles 7 through 8.5. The UN vendors database (Mercury) was developed to register vendors, after the Mission vets vendors for their financial viability and operational capacities, etc.

24. A review of selected vendor files and the vendors' database indicated that vendors are not always registered in the database and/or when registered, the information therein is incomplete. For example, the vendors' latest audited financial statements; details of other major customers they have dealt with, general information about the vendor were not always in the database. Table 2 illustrates those vendors who have received large value contracts although their corporate vendor database profile was incomplete.

Table No. 2: Vendors requiring additional vetting

Vendor	Description of goods and services	Total amount of contracts awarded
BEAU Transport	Supply and delivery of bulk water	\$208,912.00
Roche Jardin Service	Pest control services	\$150,124.32
V and F Construction	Provision of asphalted concrete mix	\$1,081,080.00
Atlas Construction	Design and construction of materials and bridges	\$67,355.00

25. Due to the weak vendor registration process, purchase orders were issued to vendors who were not capable of meeting contractual obligations. For example, the Procurement Section confirmed that the MCM was in financial trouble in 2006, and eventually closed down.

26. The Procurement Section explained that it registered the above vendors despite the incomplete information they provided because of the market situation in Haiti where there is limited competition. It added that the continuity of some programmes/activities of the Mission would be negatively affected if the Mission did not process procurement cases for vendors not fully registered.

Recommendation 8

(8) The MINUSTAH Administration should ensure that vendors are registered only after they have been completely vetted for financial stability and relevant business experience.

27. *The MINUSTAH Administration did not accept recommendation 8 and stated that the vendors in the Mission area are medium to small size firms who are not in a position to provide all the required information to support their registration. It is most unlikely that local vendors would have published the audited financial statements. For certain commodities, a monopoly exists and the Mission has to rely on the only available vendor. Thus, the Mission cannot effectively enforce on the vendors the vendor registration process. In view of the limitations, the United Nations Procurement Service is planning to update the guidelines in the Procurement Manual for the registration of vendors in peacekeeping missions. OIOS notes the constraints in implementing the vendor registration procedures in an under-developed market, but continues to believe in the importance of vetting vendor's qualifications and ability to deliver services or goods. Therefore, OIOS is reiterating recommendation 8 and requests the Mission to reconsider its initial response to this recommendation.*

E. Asset management

Inventory control

28. OIOS' physical count of a sample of stocks in the Gonaives Engineering Section store showed a 92 per cent error rate between the accounting records maintained by the store and actual physical counts. In addition, OIOS found various items in the store that were not listed in the store's records. The warehouse assistant could not explain or provide any supporting documents reconciling the discrepancies between the records and the items on hand.

Table 3: Results of OIOS' physical count at the Gonaives Warehouse

Asset Description	Recorded balance	Physical count	Difference
Adaptor PVC Femal 4"	21	16	(5)
Ball Valve PVC 1"	13	7	(6)
G003 – Blank Key Y1	16	5	(11)
Circuit Breaker 400A-3P	5	2	(3)
D093 – Coupling 2" PVC	69	63	(6)
G032 – Door Lock	59	55	(4)
Elbow ¾" (electric)	18	53	35
Fuel filter (blue) F-002 H20 306	2	4	2
Glue Carpenter for Wood	19	20	1
L006A – High pressure sodium vap. Lamp Projector 400 /220V	23	19	(4)
Lavatory Faucet	11	12	1

Recommendation 9

(9) The MINUSTAH Administration should investigate the discrepancies noted between OIOS' physical count of a sample of asset items and the corresponding Mission records.

29. *The MINUSTAH Administration accepted recommendation 9 and stated that discrepancies will be investigated. The Administration further stated that periodic verification of non-expendable assets is carried out as per UN property management rules and that minor discrepancies in stocks for expendable items are unavoidable and acceptable within a certain range, as was the case with the OIOS' sample count of Engineering Section assets. In many instances, sections are relying on the manual issuance of vouchers if their operational requirements do not allow them to wait for electronic data updates. Recommendation 9 remains open pending receipt of documentation from the Mission showing the result of the planned investigation and the corresponding action to be taken based on the results of the investigation.*

Water purification plants

30. MINUSTAH installed 11 water purification plants in its principal areas of operations (see Table 4).

Table 4: Water Purification Plants

No.	Location	Capacity	Operated by	Date commissioned
1	Leogane	2cum/h	Sri Lanka Bat	January 2005
2	Jacmel	2cum/h	Sri Lanka Bat	January 2005
3	PaP Log base	2cum/h	Engineering	May 2005
4	PaP Log base	5cum/h	Engineering	August 2005
5	PaP Log base	Bottling Plant	Engineering	
6	PaP Airport	2cum/h	Brazil Marine	September 2005
7	Gonaive	2cum/h	Pak FPU-2	April 2005
8	Camp Antoine	2cum/h	Chilean	January 2006
9	Fort Liberte	2cum/h	Morocco/Uruguayan	December 2005
10	Terrier Rouge	2cum/h	Morocco/Uruguayan	March 2006
11	Petit Goave	2cum/h	Sri Lanka	March 2005

31. In June 2006, the Mission conducted an analysis of the costs to purify water. The analysis showed that it costs the Mission approximately \$0.20 (or 100 per cent) more to produce a 1.5-liter bottle of water than to purchase it. The Engineering Section estimates that the Mission consumes 1.2 million liters of water annually, which is equivalent to 800,000 1.5-liter bottles of water. This analysis was the basis for the Mission's decision to purchase bottled water and discontinue the use of the water purification plants as the Mission's main source of water. Instead, the water plants will be used for strategic reserve. The

Mission spent approximately \$270,000 in capital costs for the water purification plants.

32. The MINUSTAH Administration advised that the provision of safe, secure and reliable potable drinking water to staff (civilian, military and police) in their offices/camps was paramount and could never take secondary importance to financial considerations. Some contingents were not able to self-sustain in providing water and were supported by UN-owned plants. Bottled water is produced only in Port-au-Prince to provide emergency reserve stocks. The Mission will be exposed to unnecessary risk if it relies on the local market to meet its water requirements.

Recommendation 10

(10) The MINUSTAH Administration should ensure that, in the future, make-or-buy decisions on construction projects, such as the installation of water purification plants, are made only after the Mission has comprehensively analyzed alternative solutions and the corresponding costs and benefits.

33. *The MINUSTAH Administration accepted recommendation 11 and emphasized that the purchase of water purification plants was undertaken due to strategic reasons.* Based on the Mission's response, recommendation 11 has been closed. OIOS will, however, continue to monitor the implementation of this recommendation for significant construction projects the Mission will undertake.

V. ACKNOWLEDGEMENT

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

STATUS OF AUDIT RECOMMENDATIONS

Recom. no.	C/O ¹	Actions needed to close recommendation	Implementation date ²
1	O	MINUSTAH Administration's reconsideration of the recommendation to transfer of responsibility for recruitment and management of daily paid workers from the Engineering Section to the Civilian Personnel Section	Not provided
2	O	Submission to OIOS of documentation showing the full justification for the need for ICs and DPWs and the CAOs approval to hire ICs and DPWs	1 May 2007
3	O	Submission to OIOS of documentation showing the new status of cooperation on the management of budget allotments between the programme managers and the Budget Unit	January 2006
4	C	Action completed	June 2007
5	O	Confirmation by the Mission of the full implementation of the new electronic Work Order System	1 July 2007
6	O	Submission to OIOS of documentation showing that all maintenance inspections carried out are systematically recorded	Ongoing
7	O	Submission to OIOS of documentation showing full compliance with the control procedures on the payment of invoices	June 2004
8	O	MINUSTAH Administration's reconsideration of the recommendation to ensure proper vendor registration, or submission to OIOS of the updated vendor registration guidelines	Not provided
9	O	Submission to OIOS of documentation showing the result of the planned investigation and the corresponding action to be taken based on the results of the investigation	June 2004
10	C	Action completed	Ongoing

¹ C = closed, O = open

² Date provided by MINUSTAH in response to recommendations

UNITED NATIONS



OIOS Client Satisfaction Survey

Audit of: Engineering and construction activities in MINUSTAH

(AP2006/683/02)

	1	2	3	4	5
By checking the appropriate box, please rate:	Very Poor	Poor	Satisfactory	Good	Excellent
1. The extent to which the audit addressed your concerns as a manager.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. The audit staff's understanding of your operations and objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Professionalism of the audit staff (demeanour, communication and responsiveness).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. The quality of the Audit Report in terms of:					
• Accuracy and validity of findings and conclusions;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Clarity and conciseness;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Balance and objectivity;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Timeliness.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. The extent to which the audit recommendations were appropriate and helpful.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. The extent to which the auditors considered your comments.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Your overall satisfaction with the conduct of the audit and its results.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please add any further comments you may have on the audit process to let us know what we are doing well and what can be improved.

Name: _____ Title: _____ Date: _____

*Thank you for taking the time to fill out this survey. Please send the completed survey as soon as possible to:
 Director, Internal Audit Division, OIOS
 By mail: Room DC2-518, 2 UN Plaza, New York, NY 10017 USA
 By fax : (212) 963-3388
 By E-mail: iad1support@un.org*