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II.
Management comments and action plan

The Regional Director ad interim, the Head of Programme, and the Head of Human Resources, accepted all the six recommendations and are in the process of implementing them. Comments and/or additional information provided have been incorporated in the report, where appropriate.

Low risk issues (not included in this report) have been discussed directly with management and actions have been initiated to address them.

Helge S. Osttveiten
Director
Office of Audit and Investigations
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Governance and strategic management

1. Organizational structure and delegations of authority

Recommendation 1:

Programme Division, in cooperation with the Division for Management and Administration, will
consider the findings and conclusions of the Evaluation of UN institution's regional Architecture, to
clearly define and communicate roles and responsibilities of the regional offices over field offices in their portfolio,
clarifying the oversight role of the regional offices over field offices with delegated authority.
| 2. Leadership, ethics and values | Recommendation: Establish a corporate policy and clear guidance on criteria and considerations when making decisions in regional architecture. |
Recommendation 4:

[Blank] should ensure compliance with the [Blank] regarding procurement.

- Ensuring that Procurement and Procurement Review Committee personnel understand the policy and limitations related to review and use of amendments.
- Ensuring that the contract payment currency terms are in accordance with the Programme and Operations Manual policy.
- Purchase orders are timely raised.

4. Financial Resources management

[Blank]
Recommendation 5:

Improve the use of hospitality account codes.

Clarification to personnel regarding the Hospitality policy, definitions and limits, and the proper coding of internal and Responsible Party meetings and events which include:

- Reviewing and correcting the expenditures coded to the Hospitality accounts in Atlas for 2017.
- Reviewing and correcting going Responsible Party budgets.
- Cooperation Agreements.

5. General Administration – Assets Management

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Recommendation

The Office should strengthen assets management by ensuring that all relevant procurement, finance and management personnel are trained on the proper treatment and coding of costs related to the acquisition of assets.