

Office of Internal Oversight Services

## **INTERNAL AUDIT DIVISION**

# **AUDIT REPORT**

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### **Selected areas of financial management in UNOCI**

**Internal controls were generally operating  
satisfactorily but access to the electronic  
payment system could be strengthened**

**20 April 2009**

**Assignment No. AP2008/640/01**

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United Nations  Nations Unies

INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

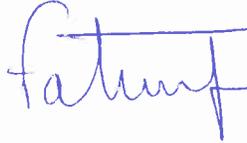
OFFICE OF INTERNAL OVERSIGHT SERVICES · BUREAU DES SERVICES DE CONTRÔLE INTERNE  
INTERNAL AUDIT DIVISION · DIVISION DE L'AUDIT INTERNE

TO: Mr. Young-Jin Choi  
A: Special Representative of the Secretary-General  
United Nations Operation in Côte d'Ivoire

DATE: 20 April 2009

REFERENCE: IAD: 09- 02373

FROM: Fatoumata Ndiaye, Acting Director  
DE: Internal Audit Division, OIOS



SUBJECT: **Assignment No. AP2008/640/01 – Audit of selected areas of financial management in UNOCI**  
OBJET:

1. I am pleased to present the report on the above-mentioned audit.
2. Based on your comments, we are pleased to inform you that we will close recommendations 1, 2, 4, and 10 in the OIOS recommendations database as indicated in Annex 1. 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 high risk i.e., recommendations 1, 2, and 3 in its annual report to the General Assembly and semi-annual report to the Secretary-General.

cc: Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors  
Ms. Maria Gomez Troncoso, Officer-in-Charge, Joint Inspection Unit Secretariat  
Mr. Seth Adza, Audit Response Team, Department of Field Support  
Mr. Moses Bamuwanye, Chief, Oversight Support Unit, Department of Management  
Mr. Byung-Kun Min, Programme Officer, OIOS

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## INTERNAL AUDIT DIVISION

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### **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).*

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## **EXECUTIVE SUMMARY**

### **Selected areas of financial management in UNOCI**

OIOS conducted an audit of some of the areas of financial management in the United Nations Operation in Cote d'Ivoire (UNOCI). The overall objective of the audit was to assess the adequacy and effectiveness of internal controls over payroll, vendor payments and cash management. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

Internal controls over payroll, vendor payments and cash management were in place and generally operating satisfactorily except as noted below:

- The access rights of some former staff members to electronic payments systems were not disabled in a timely manner. In one case, the password of a former staff was used by an unknown person to successfully access the system;
- Former staff members were still included in the Mission's active list of bank signatories due to delays in UNOCI informing the Treasurer at Headquarters of the changes;
- Mission subsistence allowance advances were paid to staff members without proper justification;
- Companies and entities operating within UNOCI's compound is not properly regulated through formal agreements; and
- The Chief Cashier, with direct access to UN funds, and just prior to his retirement, continued the function for six weeks without a valid employment contract.

OIOS has made recommendations to address the issues identified to further strengthen controls and contribute to improved financial management in UNOCI.

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## I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of selected areas of financial management in the United Nations Operations in Côte d'Ivoire (UNOCI). The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.
2. The responsibilities and accountability for financial management in the Mission are defined in the United Nations Financial Regulations and Rules (UNFRR) and the Field Finance Procedure Guidelines (FFPG).
3. The Finance Section, which is responsible for financial management in the Mission, is headed by a Chief Financial Officer (CFO) who reports to the Chief of Administrative Services (CAS). The Finance Section includes the Disbursements Unit, Travel Claims Unit, Cashier's Unit, Accounts Unit and the Payroll Unit. As of mid-November 2008, it had 11 international staff, 10 national staff and 5 UN Volunteers (UNVs). Four posts including three international and one UNV were vacant.
4. Table 1 provides the total field expenditures, by major category, for the fiscal years 2005-2006, 2006-2007 and 2007-2008.

**Table 1: Field expenditures for 2005-2006, 2006-2007 and 2007-2008**

Object Code	Amount (\$000's)		
	2005-2006	2006-2007	2007-2008
Military and Police Personnel	49,924	55,297	64,664
Civilian Personnel	33,196	41,411	43,079
Operational Costs	66,070	73,452	70,394
<b>Total</b>	<b>149,190</b>	<b>170,160</b>	<b>178,137</b>

5. The main information and management systems used are Sun System and ProGen for financial accounting and payroll management respectively. Also, in use are JP Morgan Chase's INSIGHT and Citidirect for the management of bank accounts.
6. Comments made by UNOCI Administration are shown in *italics*.

## II. AUDIT OBJECTIVES

7. The main objective of the audit was to assess the adequacy and effectiveness of internal controls primarily in the areas of payroll, vendor payments and cash and bank accounts.

## III. AUDIT SCOPE AND METHODOLOGY

8. The audit covered the fiscal years 2005-2006, 2006-2007 and 2007-2008 and was limited to a review of liquidity management, controls surrounding
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payroll, financial reporting and security of cash assets. Disbursements and travel expenditures are being reviewed under a separate audit.

9. The audit methodology included: a review of supporting documents, interviews with responsible personnel and analysis of applicable data.

## **IV. AUDIT FINDINGS AND RECOMMENDATIONS**

### **A. Administration of bank signatories**

#### Management of access rights in the electronic payment systems

10. A review of Citidirect user profile and the Mission's sample entitlements report showed that some former staff members were listed as users although they had left the Mission. For instance, two former bank signatories who separated from the Mission in February 2006 and March 2008 respectively were listed as active in the Citidirect user profile and therefore had electronic payment rights. In OIOS' view, this is evidence of an ineffective monitoring mechanism of electronic rights. Keeping former bank signatories active in the system is a weakness in internal controls and exposes the Mission to the risk of loss, theft and misuse.

#### Inappropriate system log-on

11. The log-on activity report for Citidirect dated 17 September 2008 indicated that the password of a former staff member who had left the Mission on 19 September 2007 was used by an unknown person to log into the electronic payment system at least three times with one successful log-on. The log-on records in the name of the former staff member showed three unsuccessful log-on attempts on 20 September 2007, 12 December 2007 and 31 January 2008 and one successful log-on on 20 September 2007. It is essential that access control tools such as an individual safe word card, that are provided with banking software to increase password security, are deactivated immediately when changes in staff members functions occur. Without adequate controls, there is an increased risk of unauthorized access to banking information and financial losses to the United Nations.

#### **Recommendations 1 and 2**

**The UNOCI Office of Mission Support should ensure:**

**(1) Access to systems are immediately deactivated when a staff member is re-assigned, separated or whenever the staff's functions change and no longer include processing of payments. It should be a standard procedure during checking-out of the Mission; and**

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**(2) System generated log-on activity reports are reviewed periodically to detect any unauthorized access or use.**

12. *The UNOCI Management accepted recommendation 1 and stated that the Finance Section, upon receipt of check-out information of staff members who are responsible for banking activities, informs Security Administrators to deactivate those staff members from the banking software user profile. The Security Administrators have updated the current list of users, and effective 1 February 2009, the Check-in/out Office will include steps for the concerned individuals during their check-out process. Based on the assurances provided by management, recommendation 1 has been closed.*

13. *The UNOCI Management accepted recommendation 2 and stated that as of 11 February 2009, the System Administrator will frequently monitor log-on access on a weekly basis and report to the Chief Finance Officer if any unauthorized access is detected. Based on the assurances provided by management, recommendation 2 has been closed.*

Modifications of bank signatory panel and information provided to the banks

14. UNOCI requested the Office of the United Nations Treasurer to remove a former staff member from the bank signatories' panel three months after the staff member separated from the Mission. It took 16 more weeks for the bank to be notified of the amendment. No clear reason was given for the delay in requesting Headquarters for the modification. The Mission's banks need to be immediately informed of all changes to bank signatures.

**Recommendation 3**

**(3) The UNOCI Office of Mission Support should inform Headquarters immediately of any change in bank signatories' panel to prevent unauthorized payments being processed by the banks.**

15. *The UNOCI Management accepted recommendation 3 and stated that the bank signatory panel was reviewed regularly by the Finance Section, which informed the Office of Mission Support of any changes. Subsequently, the changes were communicated to UNHQ Treasury. The last amendment to the bank signatory panel took place on 1 February 2009. Recommendation 3 remains open pending receipt of evidence that Treasury has up-dated the bank signatory panel.*

**B. Contracts management**

16. Effective contracts management must ensure that the terms and conditions of the contract are complied with. OIOS noted, however, that the Mission did not have access to global banking contracts with Chase and Citibank because of Headquarters' confidentiality policy. Similarly, the Mission did not

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have access to the insurance policy for cash in transit. Therefore, the Mission could not effectively ensure compliance with these contracts.

17. OIOS notes that the Cash-in-Transit Insurance policy covers a number of missions as well as UNDP and is administered at UNHQ due to the nature of coverage and confidentiality. UNHQ provides copies of summary coverage and rates, relevant guidelines and claim procedures to DFS for distribution to respective missions. UNOCI has received those documents for information. As a result, OIOS has not made a recommendation regarding UNOCI's inability to gain full access to the cash-in-transit Insurance policy and the global banking agreement.

#### Compliance with the Cash Teller Service Agreement (SA)

18. One of the terms of the SA between UNOCI and Citibank Côte d'Ivoire requires that the parties should be notified 30 days prior to the expiration of the initial contract. This provision was not adhered to as the Mission notified Citibank three weeks after the contract had expired. As a result, the SA was not renewed in a timely manner. It is a violation of the UNFRR for the Mission to maintain informal arrangements for goods and services. Delays in renewing the agreement also exposed the Mission to the risk of banking services not being available when needed.

#### **Recommendation 4**

**(4) The UNOCI Office of Mission Support should ensure proper monitoring of the Cash Teller Services Agreement.**

19. *The UNOCI Management accepted recommendation 4 and stated that the Office of Mission Support will ensure timely renewal of the SA.* Based on the assurances provided by management, recommendation 4 has been closed.

### **C. Payroll management**

#### Mission Subsistence Allowance (MSA) advances

20. According to the Field Finance Procedure Guidelines, MSA for international staff must be earned and as such, advances should not be provided against MSA except in certain circumstances such as emergency leave. Another general exception to this rule relates to new arrivals in the Mission, who are paid MSA in advance to help with their initial settlement.

21. There were instances where MSA advances were repeatedly provided to certain staff members long after they joined the Mission. In OIOS' opinion, the fact that the advances occurred repeatedly demonstrates that they were not exceptional. The table below shows advances repeatedly made to two staff members.

Table 2: Examples of repeated advances to staff members

Month	DV Number	Staff member's ID number	Advance received in USD	Earned MSA *
Feb-08	43032	328085	2,000	625
Mar-08	44236	328085	2,000	1,375
May-08	46603	328085	2,000	1,625
Jul-08	49298	328085	2,000	1,375
Oct-07	38565	187758	3,000	1,375
Mar-08	43992	187758	3,000	375
Apr-08	45229	187758	1,500	875
Jun-08	47382	187758	2,000	0
Sep-08	51603	187758	1,000	1,125
* At the advance's payment date applying an average MSA rate of \$125.				

22. A review of the available documentation supporting nine of the advances showed that for six of them the justifications were inadequate.

**Recommendation 5**

**(5) The UNOCI Office of Mission Support should ensure that Mission Subsistence Allowances (MSA) advances are only made in compliance with the Field Finance Procedures Guidelines. All exceptions should be properly justified and filed accordingly.**

23. *The UNOCI Management accepted recommendation 5 and stated that advances against MSA are paid upon requests from the staff members for emergency reasons only as stipulated in the Information Circular. All such advances are recovered immediately from the prevailing month's MSA pay and UNOCI ensures that advances do not remain outstanding at the end of the month except for newly arrived staff during the last week of the month. Recommendation 5 remains open pending verification by OIOS that all MSA advances are properly justified.*

Accounting procedure for payroll payment

24. United Nations System Accounting Standards define liabilities as "present obligations of the Organization arising from past events, the settlement of which is expected to result in an outflow of resources from the Organization," and require that liabilities should be disclosed in the Organizations' financial statements with the view of presenting fairly the financial position of the Organization.

25. The Mission's accounting practices do not fully comply with the United Nations System Accounting Standards regarding the accounting and reporting of liabilities. OIOS found that uncollected MSA and other entitlements of staff

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members were not reflected as a liability in the Mission's financial statements. Instead, the amounts were recorded as if they had been collected by the concerned staff members. While OIOS notes that the Mission's practice is governed by the Sun System and ProGen, the Mission needs to make manual adjustments for reporting purposes.

### **Recommendation 6**

**(6) The UNOCI Office of Mission Support should report, as part of the month end closure procedures, uncollected cash MSA and other entitlements of staff as liabilities.**

26. *The UNOCI Management accepted recommendation 6 and stated that effective December 2008, any payroll uncollected cash payments that remain outstanding for more than 7 days have been deposited in UNOCI's bank account. In consultation with the Field Budget and Finance Division of DFS, ONUCI will identify the reporting method for uncollected MSA and entitlements. Recommendation 6 remains open pending verification by OIOS that uncollected MSA and other entitlements are properly accounted for.*

### **D. Cash management**

#### Imprest account

27. According to the FFPG surprise cash counts should be conducted periodically by a Finance Officer, and the results reported to the Chief Finance Officer and to the Chief of Administration. The FFPG also provides that the custodian of the imprest account must conduct a physical cash count in the presence of the replacement custodian and a witness before the imprest/petty cash funds are handed over to the replacement custodian. Each of the Mission's imprest accounts had an authorized level of \$25,000 or the equivalent in local currency. Ideally, the surprise count should be done at least four times a year.

28. Only one surprise cash count had been performed by an independent staff during the fiscal year 2007-2008 for both imprest accounts of CFA and US Dollar maintained in Abidjan. A review of six handover sheets between the custodian and alternates for the Abidjan imprest accounts also found that three of the six handover sheets were not signed by a witness.

29. OIOS conducted a surprise cash count of two imprest accounts in Abidjan on 26 August 2008. It was noted that a payroll cash advance of \$4,436 had been given to a staff member from the imprest account without authorization. Also, no accounting entry had been made in Sun System to properly reflect the receivable. The cash count revealed a discrepancy of \$50 between the amount on hand and the amount reported in the reconciliation statement. In OIOS' view, these indicate the need for the Mission to increase the frequency of independent imprest and petty cash counts.

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### Recommendation 7

**(7) The UNOCI Office of Mission Support should enhance the internal controls over petty cash by ensuring: (a) more frequent surprise cash counts are done by someone independent of the cash function; (b) the hand-over of funds from one custodian to another is witnessed and documented accordingly; and (c) staff advances are not paid from petty cash.**

30. *The UNOCI Management accepted recommendation 7 and stated that imprest accounts hand-over, whenever undertaken, had been authorized by CMS and proper hand-over documents are issued. Replenishments were reviewed thoroughly and controlled. Starting from January 2009, all imprest accounts and petty cash will be verified on a quarterly basis. Recommendation 7 remains open pending verification by OIOS that the internal controls over petty cash have been adequately strengthened.*

### Cash flow projections and bank account management

31. A review of the UNOCI's Citibank CFA bank statements showed that the bank account had been overdrawn on five occasions as shown in table 3. This violates the Financial Regulations and Rules of the United Nations.

Table 3 Instances of overdrawn bank balances

Date	Closing Balance in CFA	Equivalent amount in USD*
31/01/2008	(95,509,351.00)	(216,511.76)
29/02/2008	(68,004,678.00)	(157,240.03)
13/05/2008	(21,472,420.00)	(50,650.08)
14/05/2008	(42,158,906.00)	(99,227.75)
15/05/2008	(73,414,608.00)	(173,184.77)

\* US Dollar Conversion from CFA European Central Bank mid exchange rate on applicable dates

32. The Mission explained that the overdrawn accounts may have arisen due to timing differences between the issuance of payment orders in the banking system and receipt of funds. The CFO explained that the Mission relies heavily on the Sun System when monitoring bank balances and that the System may not have been updated at the time additional payments were made. In OIOS' opinion, records should always be kept up-to-date to adequately manage funding requirements.

### Recommendation 8

**(8) The UNOCI Office of Mission Support should ensure that accurate records are maintained and that its cash requirements are monitored more closely.**

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33. *The UNOCI Management accepted recommendation 8 and stated that daily bank reconciliation is undertaken to ensure there is a sufficient balance in the bank accounts. Timely replenishment of the local bank account is undertaken whenever large payments are anticipated. The physical bank balances will be monitored not only the book balances.* Recommendation 8 remains open pending verification by OIOS that accurate records are maintained and that its cash requirements are monitored more closely.

Regulation of money exchange activities in the Mission's premises

34. The UNOCI Office of Mission Support permits four entities to provide foreign currency exchange services to staff members within the Mission Headquarters in Abidjan. These entities are Citibank, Yousba Finance, BCOP and Globe Services. While the Mission had formal arrangements with Citibank and Globe Services, no formal arrangements existed between the Mission and Yousba Finance or BCOP. Lack of formal arrangements between the Mission and entities operating within the premises could lead to a misunderstanding of rights and obligations of the concerned parties.

35. The Mission had also not established the validity of the money exchange licenses of BCOP, Globe Services and Yousba Finance. There was thus the risk of the UN unknowingly being involved in illegal operations.

**Recommendations 9 and 10**

**The UNOCI Office of Mission Support should:**

**(9) Establish agreements between the Mission and the money exchangers - BCOP and Yousba Finance; and**

**(10) Obtain confirmation from money exchangers that the business licenses of the money exchange dealers operating in UN premises are valid. Validity checks should also be done on a periodic basis.**

36. *The UNOCI Management accepted recommendation 9 and stated that it had obtained copies of the license agreements of both BCOP and Yousba Finance Bureau de Change agencies.* OIOS notes UNOCI's acceptance of recommendation 9, but the explanation does not address the recommendation. Recommendation 9 remains open pending confirmation that agreements have been established with money exchangers.

37. *The UNOCI Management accepted recommendation 10 and provided copies of the valid licenses to OIOS.* Based on the action, recommendation 10 has been closed.

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## **E. Other Issues**

### Delays in renewing the contract for the Chief Cashier

38. Delays in renewing the contract for the Chief Cashier, upon the incumbent attaining retirement age, led to a situation where the Chief Cashier continued his functions without a contract for six weeks. The position of Chief Cashier of the Mission is a key position, and succession planning should have been properly done. This was not the case and as a result, the contract of the incumbent had to be extended. OIOS is not making a specific recommendation on this issue, as this was a one-off case. However, it is essential that such a situation does not recur.

### Cost recoveries for loss or damage to UN properties by UN personnel

39. UNFRR provides that the financial loss resulting from damage, to the Mission's property should, to the extent possible, be recovered from the concerned staff member. An investigation must be undertaken to establish if the staff member should be held accountable.

40. OIOS reviewed 20 cases of property damaged since the inception of the Mission and found that the Mission had not recovered the related financial losses from the concerned staff members. This was mainly due to delays by the Local Property Survey Board (LPSB) and the Headquarters Property Survey Board in reviewing the cases and establishing accountability.

#### **Recommendation 11**

**(11) The UNOCI Office of Mission Support should establish a benchmark processing period within which cases of losses or damages to the Mission's property by staff members should be concluded.**

41. *The UNOCI Management accepted recommendation 11 and stated that the Asset Management Unit along with the Claims Unit review the loss/damage of UN Property signed by individual staff members and reports the value to be withheld from respective staff members' final pay before they check out from the Mission until the time LPSB case is finalized.* Recommendation 11 remains open pending the establishment of a benchmark period within which cases of losses or damages to the Mission's property by staff members should be concluded.

## **V. ACKNOWLEDGEMENT**

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

## STATUS OF AUDIT RECOMMENDATIONS

Recom. no.	Recommendation	Risk category	Risk rating	C/O <sup>1</sup>	Actions needed to close recommendation	Implementation date <sup>2</sup>
1	The UNOCI Office of Mission Support should ensure that access to systems are immediately deactivated when a staff member is re-assigned, separated or whenever the staff's functions change and no longer include processing of payments. It should be a standard procedure during checking-out of the Mission.	E	High	C	Action taken.	Implemented
2	The UNOCI Office of Mission Support should ensure system generated log-on activity reports are reviewed periodically to detect any unauthorized access or use.	E	High	C	Action taken	Implemented
3	The UNOCI Office of Mission Support should inform Headquarters immediately of any change in bank signatories' panel to prevent unauthorized payments being processed by the banks.	C	High	O	Receipt of a communication from HQ Treasury that the bank signatories panel has been up-dated.	Not indicated
4	The UNOCI Office of Mission Support should ensure proper monitoring of the Cash Teller Services Agreement.	E	Moderate	C	Action taken.	Implemented
5	The UNOCI Office of Mission Support should ensure that Mission Subsistence Allowances (MSA) advances are only made in compliance with the Field Finance Procedures Guidelines. All exceptions should be properly justified and filed accordingly.	C	Moderate	O	Verification by OIOS that all advances against MSA are properly justified.	Not indicated
6	The UNOCI Office of Mission Support should report, as part of the month end closure procedures, uncollected cash MSA and other entitlements of staff as liabilities.	D	Moderate	O	Verification by OIOS that uncollected MSA and other entitlements are properly accounted for.	30 April 2009
7	The UNOCI Office of Mission Support should enhance the internal controls over	C	Moderate	O	Verification by OIOS that the internal control over petty cash have been	Not indicated

Recom. no.	Recommendation	Risk category	Risk rating	C/O <sup>1</sup>	Actions needed to close recommendation	Implementation date <sup>2</sup>
	petty cash by ensuring: (a) more frequent surprise cash counts are done by someone independent of the cash function; (b) the hand-over of funds from one custodian to another is witnessed and documented accordingly; and (c) staff advances are not paid from petty cash.				adequately strengthened.	
8	The UNOCI Office of Mission Support should ensure that accurate records are maintained and that its cash requirements are monitored more closely.	C	Moderate	O	Verification that the Mission ensures accurate records are maintained and that its cash requirements are monitored more closely.	Not indicated
9	The UNOCI Office of Mission Support should establish agreements between the Mission and the money exchangers - BCOP and Yousba Finance.	O	Moderate	O	Copies of agreements with exchange dealers operating within ONUCI premises.	Not indicated
10	The UNOCI Office of Mission Support should obtain confirmation from money exchangers that the business licenses of the money exchange dealers operating in UN premises are valid. Validity checks should also be done on a periodic basis.	O	Moderate	C	Action taken	Implemented
11	The UNOCI Office of Mission Support should establish a benchmark processing period within which cases of losses or damages to the Mission's property by staff members should be concluded	E	Moderate	O	Receipt of a copy of the established benchmarks.	Not indicated

1. C = closed, O = open

2. Date provided by UNOCI Management in response to recommendations.