

**SUMMARY OF RECOMMENDATIONS**  
**Assignment no. AE2011/366/02 - Audit of UNODC Country Office in Nigeria**

<b>Para. no.</b>	<b>Recommendation</b>	<b>Accepted? (Yes/No)</b>	<b>Implementation date</b>	<b>Client comments</b>
12	The UNODC Country Office in Nigeria should seek advice from the UNODC Division for Operations on the establishment of a risk management mechanism to identify and respond to risks related to the management of, administrative support to, and backstopping of its field operations.	No, please see comments.	NA	<p>Risks at programme and project levels have been incorporated in UNODC's strategy documents and project/programme documents. In the design and implementation phases of projects/programmes, the financial, security and staffing risks are taken into account by programme managers. Risks are reported in project progress reports and in the recently-launched quarterly and annual oversight reporting system. While the primary responsibility for identifying and responding to risks at the field level rests with the Representatives, the new system of monitoring was designed as a systematic tool for UNODC HQs to monitor management of field offices/operations. Quarterly monitoring reports are based on basic quantitative indicators supplemented by qualitative assessments. Annual internal oversight reporting was designed based on UNODC management guidelines and checklists covering areas related to the management of, administrative support to, and backstopping of field operations.</p> <p>The establishment of a separate Risk Management Mechanism would not be cost-effective. In the longer term (2014) we would expect that elements of risk management would</p>

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				be incorporated within the UMOJA solution.
16	The UNODC Country Office in Nigeria should complete and conduct a formal launch of the Nigeria Integrated Country Programme as this country programme meets the criteria established in the Programme and Operations Manual, i.e. complexity and critical mass of funding.	Yes	December 2011	The UNODC Country Office in Nigeria in coordination with the Division for Operations (DO) will finalize the Country Programme. Consultations with the new government, once it is in place, will be conducted. The Country Programme will then be launched by CONIG with the National Authorities, in cooperation with DO and the Co-Financing and Partnership Section (CPS).
18	The UNODC Country Office in Nigeria should prepare an implementation plan for its Country Programme setting out the timeframe and cost for the activities required to achieve the programme. This document should also contain the Resource Mobilization Strategy, and be approved by the Division for Operations, to support the Integrated Country Programme implementation and monitoring thereof in the field and Headquarters.	No, please see comments.	Updated roadmaps will be shared with OIOS in December 2011.	<p>CONIG does not agree that there is a need to prepare an implementation plan for the Country Programme. CONIG will use the existing roadmaps for implementation which were prepared in November/December 2010 (and shared with the IAD team during the field audit). CONIG will ensure that the roadmaps for the entire programme and for each individual programme component, are kept updated. All signed/ongoing programme components have a detailed implementation plan and costed annual workplan. Updated roadmaps will be shared with OIOS in December 2011.</p> <p>The Resource Mobilization Strategy is included in the Country Programme (please refer to Annex 1 - relevant pages of Country Programme document extracted from the West Africa programme document) and has led to the new funding for Nigeria. Renewed approval of the Country Programme by the Division for Operations is not considered necessary since the Country programme was approved already as part of the West Africa Regional Programme.</p>

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23	The UNODC Division for Operations should review the applicability of existing Management Instructions to set the framework for reporting, monitoring and evaluation mechanisms at field offices in line with the integrated programming approach.	Yes	June 2012	<p>The recommendation is accepted and the responsibility for its implementation lies with UNODC as a whole, not only with the Division for Operations.</p> <p>UNODC will amend relevant existing instructions, guidelines and MIs on reporting, monitoring and evaluation mechanisms. Coordination among the different offices - DO, DPA, OED and DM – will be carried out and inputs from relevant offices will be obtained. The Quality Control and Oversight Unit (QCOU) in DO will, together with the Strategic Planning Unit (SPU) in DPA, take a lead role in updating management instructions and guidelines on field office reporting; and the Independent Evaluation Unit (IEU) will update policies and management instructions on evaluation in consultation with all concerned units.</p> <p>The new monitoring and reporting schemes were introduced in 2010 (including the quarterly and annual oversight reports for all field offices, new progress reports, monitoring of consultancies, etc.). UNODC will fine-tune these systems and subsequently review, update and amend relevant instructions by June 2012.</p>
26	The UNODC Country Office in Nigeria should, in consultation with the Division for Operations, make a proposal to Information Technology Section to link ProFi financial reporting to outputs, outcomes or activities to strengthen its reporting systems for monitoring purposes.	Yes	Implemented on an ongoing basis	The ProFi application, Project Activity Tracker (PAT) already addresses the issue of linking financial reporting to outcomes (subprogrammes) and activities. PAT links the budget by object code of expenditures with the outcomes (subprogrammes) and activities in a hierarchical structure. A Desk-to-Desk message on how to

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				<p>record expenditures against activities for FO segment and how to generate activity-based reports was sent out in 2008. CONIG will ensure that projects, especially the big and significant ones, are added in the PAT.</p> <p>In the longer term (2014) we would expect that all the elements of RBM and strategy management would be incorporated within the UMOJA solution.</p>
29	<p>The UNODC Division for Operations should comply with the requirements of UNODC/MI/9/Rev.1, “Financial Oversight/Compliance Functions”, regarding operational and financial reviews, management support and administrative training and oversight services to field offices.</p>	<p>No, please see comments.</p>		<p>UNODC complies with the requirements of the Management Instructions on “Financial Oversight/Compliance Functions” (UNODC/MI/9/Rev. 1). However, it is not possible to conduct annual field missions (for reviews as specified in the Management Instruction) to all of UNODC’s field offices.</p> <p>However, during the current biennium, the Financial Resources Management Service (FRMS) had conducted a few missions to review field office’s operations, provide administrative training, oversight and management support. The field offices which have thus far been visited this biennium were: the Regional Office for West and Central Africa (ROSEN), Regional Office for Eastern Africa (ROEA), the Programme Office in Indonesia (POIDN), and the Programme Office in Guinea-Bissau.</p> <p>Through temporary assignment of FRMS staff to the field, FRMS has also helped strengthen the field office in terms of financial and administrative matters.</p>

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				In addition to FRMS missions for financial oversight and compliance reviews, a maximum of 3 (three) operational and management reviews by the Division for Operations of 3 (three) field offices will be included in the budgetary provision for the biennium 2012-2013.
33	The UNODC Country Office in Nigeria should comply with UNODC/MI/7/Rev.1 regarding evaluation criteria and consider expanding its evaluation arrangements to benefit from evaluations other than project evaluations, i.e. programme evaluations, special studies and self-evaluations.	Yes	Implemented on an ongoing basis.	<p>UNODC CONIG fully complies with the requirements of MI/7. All projects undergo evaluations. The annual evaluation plan is available and adhered to and periodic updates to the evaluation plan are being submitted to Vienna.</p> <p>An independent evaluation of project T52 will be carried out at lesser cost than originally planned, as was explained to the audit team during the field audit.</p> <p>The Nigeria Country Programme contains provisions for a more systematic evaluation of the Nigeria interventions. All ongoing and planned projects contain major provisions for individual, thematic and geographic evaluations.</p>
36	The UNODC Country Office in Nigeria, in consultation with the Division for Operations, should establish standards and/or guidance for project management capacity.	No, please see comments.		<p>Standards and/or guidance for project management are already established in the (on-line) Programme Operations Manual which is accessible to field offices. The manual provides comprehensive guidance to UNODC staff on programme development, implementation, monitoring and evaluation.</p> <p>During 2010, the Quality Control and Oversight Unit (QCOU) ensured that each FO designated a</p>

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				<p>quality assurance mechanism/focal point to play a key role in monitoring, reporting and evaluation.</p> <p>UNODC CONIG has received positive evaluations and comments from partners, for project management capacity. The training plan for CONIG includes courses in project management and coordination as well as UNODC HQs-based training on programme development, monitoring and evaluation, finance, procurement and contracts. Field Office Representatives are encouraged to nominate staff who would benefit most from the training, including in particular, the quality assurance focal points.</p> <p>If future programme portfolio contains substantial procurement components, CONIG will establish a post for a procurement officer so that the shortcomings mentioned in the report can be avoided.</p>
40	The UNODC Country Office in Nigeria should align organizational structure with the roles, responsibilities and delegation of authority to ensure that its structure can provide the necessary procurement, human resources and other administrative support functions that are associated with the delegation of authority.	Yes	June 2012	The new UNODC Representative for CONIG will be expected to assume office at the end of September 2011 and the selection process for the new Deputy Representative will be finalized soon. In addition, the selection process for a Project Coordinator for two new approved programme components (Human Trafficking and Corruption) is currently being conducted. It is expected that when these key staff have come on board, CONIG will be able to adequately sustain the office operations and the implementation of the large programme. The job profiles of several

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				<p>office personnel are also being amended. With the new organizational structure, CONIG should be in a position to provide the functions associated with the delegation of authority.</p> <p>As new projects/programmes start, new field office posts funded by the programme will be recruited.</p> <p>An updated organizational chart that reflects the above-mentioned changes/additions will be in place by June 2012.</p>
43	<p>The UNODC Country Office in Nigeria should introduce a monitoring system to monitor procurement, travel and human resources activities, especially those activities that require delivery from UNDP, in an effort to improve effectiveness and prevent delays.</p>	<p>No, please see comments.</p>	<p>NA</p>	<p>The report (para. 41) inaccurately states that each project recruits staff. CONIG has dedicated focal points for human resources and for contract management. All operations managed by UNOV/UNODC (UNOV procurement, ITS, HRMS) are part of an annual planning and monitoring/reporting system.</p> <p>The UNDP Country Office monitors local personnel contracts and sends reminders of contract expirations, need for evaluations, etc., and is in the process of re-creating an annual procurement plan for all agencies.</p> <p>In late 2010, job descriptions (JD) for two Administrative/Human Resources support staff have been submitted to the UNDP Country Office for reclassification approval. The JDs include contract monitoring/reporting functions. In addition, a centralized procurement function will be created with the new programme. This will allow CONIG to establish its own</p>

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				monitoring scheme for HR and contract/procurement work with UNDP and other agencies, under the supervision of the new Deputy Representative and the Chief of Operations (new P 4 project funded post as of late 2011).
44	The UNODC Country Office in Nigeria should centralize procurement and human resources functions, training and workshops, and travel arrangements, make them part of the annual workplans, and cost-share them between projects.	No, please see comments.		<p>Procurement and human resources functions are centralized and cost-shared already. However, travel arrangements, workshops/training and meetings should stay within the individual project staff/teams, and should be carried out by the respective project management units, with CONIG core team only providing advice and oversight as needed. This arrangement works well and ensures that services are provided faster within projects and charged as direct cost to those projects.</p> <p>Training and HR matters are included in the 2011 workplan. The organization of travel and workshops are part of project implementation and not specifically mentioned in the workplan.</p> <p>Procurement was not part of the 2011 CONIG annual office workplan since limited procurement action for was planned for the year.</p>

### Additional comments

<b>Para. reference</b>	<b>Comments</b>
3	The report states that the total approved budget (for CONIG) for 2010 was \$14 million and that total expenditures was \$6 million. We request OIOS to clarify the figures as we are not sure where the figures were taken from. The multiple-year approved budget for all ongoing projects in 2010 was \$38,943,568 and the approved field office budget was \$312,700. The total allotment for 2010 was at \$5,882,900 and total expenditures amounted to \$5,372,244.53.
23	The recommendation should be revised to read: “UNODC should review the applicability.....”. Depending on the subject areas of the respective MIs, the responsibility to review the applicability of the instructions rests with various UNODC Divisions, not solely on the Division for Operations.