

Office of Internal Oversight Services

## **INTERNAL AUDIT DIVISION**

# **AUDIT REPORT**

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### **Audit of medical services in UNOCI**

**Overall results relating to effective management of medical services in UNOCI were initially assessed as partially satisfactory. Implementation of three important recommendation remains in progress.**

**FINAL OVERALL RATING: PARTIALLY SATISFACTORY**

**06 November 2012**

**Assignment No. AP2011/640 /09**

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# AUDIT REPORT

## Audit of medical services in UNOCI

### I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of medical services in the United Nations Operation in Cote d'Ivoire (UNOCI).
2. In accordance with its mandate, OIOS provides assurance and advice on the adequacy and effectiveness of the United Nations internal control system, the primary objectives of which are to ensure (a) efficient and effective operations; (b) accurate financial and operational reporting; (c) safeguarding of assets; and (d) compliance with mandates, regulations and rules.
3. The Medical Services Unit (MSU) is responsible for ensuring the health and well-being of UNOCI personnel through the provision of high standard medical care that meets internationally recognized standards. The Mission had 10,591 military and police personnel and 1,401 civilian staff, with medical services provided to them through contingent-owned equipment (COE) and United Nations-owned equipment (UNOE) clinics and hospitals. The type of medical facilities available in UNOCI, and those sourced from neighboring countries are showed in Table 1.

**Table 1: Medical support provided in peacekeeping missions**

Medical support level	Services provided
Level I	Primary healthcare, emergency resuscitation, stabilization and evacuation of casualties to the next level of medical care.
Level II	Secondary level healthcare including capability to deal with limb and life saving surgical interventions and basic dental care.
Level III	Specialized treatment, surgery and extensive diagnostic services.
Level IV	Definitive medical care and specialist medical and surgical procedures, reconstruction, rehabilitation and convalescence and can be accessed in the host country, a neighboring country or the troop contributing country.

4. The MSU, headed by a Chief Medical Officer (CMO) at the P-4 level, had an authorized staffing level of 58, with 4 international staff, 8 national professional officers, 34 national staff and 12 United Nations volunteers. The MSU's budgets for 2009/10, 2010/11 and 2011/12 were \$1.92 million, \$1.63 million and \$1.58 million, respectively. In addition, medical self-sustainment budgeted for 2009/10, 2010/11 and 2011/12 were \$4.62 million, \$4.80 million and \$4.74 million respectively.
5. Comments provided by UNOCI are incorporated in *italics*.

### II. OBJECTIVE AND SCOPE

6. The audit was conducted to assess the adequacy and effectiveness of UNOCI's governance, risk management and control processes in providing reasonable assurance regarding the **effective management of medical services**.
7. The audit was included in the 2011 OIOS risk-based work plan at the request of management, and because the provision of effective medical services is an essential mission support function.

8. The key control tested for the audit was regulatory framework. For the purpose of this audit, OIOS defined this as controls that provide reasonable assurance that policies and procedures: (i) exist to guide the operations of medical services; (ii) are implemented consistently; and (iii) ensure the reliability and integrity of financial and operational information.

9. The key controls were assessed for the control objectives shown in Table 2.

10. OIOS conducted this audit from August 2011 to February 2012. The audit covered the period from 1 July 2009 to 30 June 2011.

11. OIOS conducted an activity-level risk assessment to identify and assess specific risk exposures, and to confirm the relevance of the selected key controls in mitigating associated risks. Through interviews, analytical reviews and tests of controls, OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to determine their effectiveness.

### III. AUDIT RESULTS

12. UNOCI's governance, risk management and control processes examined were assessed as **partially satisfactory** in providing reasonable assurance regarding the **effective management of medical services**. OIOS made five recommendations to address issues identified. UNOCI implemented basic preventive health measures, and was collaborating effectively with United Nations partners and national health authorities. UNOCI also provided emergency medical treatment to the local population during the post presidential election crisis. However, the cost of medical services provided to military personnel at UNOE clinics who have access to self-sustainment medical facilities were not monitored or recovered. Contracts had not been established with Level III and IV hospitals, and controls over the inventory management of drugs were weak.

13. The initial overall rating was based on the assessment of key controls presented in Table 2 below. The final overall rating is **partially satisfactory** as three important recommendations remains in progress.

**Table 2: Assessment of key controls**

	Key controls	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
<b>Effective management of medical services</b>	Regulatory framework	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
<b>FINAL OVERALL RATING: PARTIALLY SATISFACTORY</b>					

#### A. Regulatory framework

##### Significant levels of non-emergency medical support were provided to the local population

14. UNOCI used its COE facilities to provide the local population with non-emergency medical services. About 40,000 or 41 per cent of the registered 96,725 out-patient and in-patient services were provided to the local population.

15. UNOCI advised that its policy is to provide non-emergency medical support to the local population based on humanitarian grounds, where feasible and applicable. This approach allows the military to connect with the population in the areas of their deployment, and has proved very beneficial in winning the hearts and minds of the local population, who often tend to be of great assistance in supporting the military in their operations. In these cases, the patients sign a waiver. In view of the UNOCI stated policy, OIOS does not make a recommendation.

Medical services contracts were not up to date

16. Medical services were provided to UNOCI staff by Level III hospitals in Côte d'Ivoire; however, the contracts with these facilities expired on 30 June 2011. Also, due to inadequate facilities locally, Mission personnel were evacuated for emergency treatment to hospitals in Ghana and South Africa. UNOCI had not yet entered into memoranda of understanding with hospitals in these countries.

**(1) UNOCI should ensure that contracts for medical services provided by local hospitals are entered into and renewed in a timely manner. UNOCI should also ensure that memoranda of understanding are signed with hospitals located outside of Côte d'Ivoire to provide emergency medical services.**

*UNOCI accepted recommendation 1 and stated that due to the post electoral crisis, the renewal of contracts was delayed. UNOCI had signed memoranda of understanding (MoU) with 37 military hospitals in Ghana, and had requested the Medical Support Services in New York to sign a memorandum of understanding with one military hospital in Pretoria, South Africa. Recommendation 1 remains open pending receipt of copies of renewed contracts and signed MoUs with medical facilities.*

Sick leave absences were not properly supported

17. The CMO is authorized to certify up to 20 days sick leave per staff member per calendar year. Beyond 20 days the certification authority lies with the Medical Director, Department of Management. Attendance records for the period from 1 July 2009 to 30 June 2011 showed that there were complete sick leave records for only 25 of 62 staff members that needed the approval of the Medical Director. Other sick leave absences were not supported. There was a need to ensure that sick leave records are complete and accurate.

**(2) UNOCI, to facilitate monitoring and accurately determining sick leave entitlements, should ensure that copies of medical certificates are on file to support absences from the Mission.**

*UNOCI accepted recommendation 2 and stated that all copies of medical certificates have been obtained and are on file. UNOCI has taken all necessary steps towards monitoring and accurately determining sick leave. Based on the evidence provided by UNOCI, recommendation 2 has been closed.*

Medical related training activities needed to be enhanced

18. Senior medical officers and contingent doctors were responsible for providing medical guidance including health education and training to staff. However, no medical related training for non-medical personnel was conducted between 2009 and 2011, except for providing medical briefing during induction training. Also, the basic first-aid training had been discontinued. While MSU had conducted wellness

clinics at Mission Headquarters to foster early detection and treatment, these clinics were still to be rolled-out to the sectors.

**(3) UNOCI should improve its health education and training programme and provide further information and awareness on preventive health care and topical health issues; roll-out the periodic wellness clinics to the sectors; and resume basic first-aid training for staff.**

*UNOCI accepted recommendation 3 and stated that action has been initiated to: (a) provide awareness on wellness and preventive health care and topical health issues; (b) roll-out periodic wellness clinics to the sectors; and (c) resume basic first aid training for staff. Based on the evidence provided by UNOCI, recommendation 3 has been closed.*

#### Inadequate procedures to recover costs of medical services

19. Primarily due to the lack of adequate procedures, UNOCI did not recover the cost of:

- Repatriation of troops and police due to pre-existing medical conditions, which should have been detected before initial deployment. For example, two personnel were medically evacuated at a cost of \$122,674.
- About \$30,000 incurred for United Nations agencies using UNOCI air assets for medical reasons; only \$2,358 had been billed.
- Medical services to contingent personnel when the relevant contributing country was already being reimbursed under self-sustainment. While it may be expected that contingent personnel are on occasion treated at UNOE facilities, the number was high at 9,584 in 2010/11, which was 38 per cent of the registered consultations.

**(4) UNOCI should establish a mechanism to recover costs associated with the provision of medical services and medical evacuations related to: (a) repatriation of troops and police due to pre-existing medical conditions; (b) United Nations agencies; and (c) contingents reimbursed under medical self-sustainment.**

*UNOCI accepted recommendation 4 and stated that a mechanism to recover relevant costs had been put in place. UNOCI had attempted to recover the \$30,000 associated with evacuation services rendered to United Nations agencies and would continue to ensure that the recovery of costs is done more systematically. The UNOCI Force Headquarters had issued instructions to remind sector commanders that military contingents should use their own Level II hospitals and may only use UNOCI's hospital for extreme emergency cases. Recommendation 4 remains open pending confirmation that \$30,000, incurred for United Nations agencies using UNOCI air assets for medical evacuations, has been recovered.*

#### Inventory control of drugs needed to improve

20. The system used by MSU for pharmacy inventory, which was an internally developed system rather than Galileo, was inadequate. There were shortages and excesses on 43 of 100 items tested. The expiry dates of drugs were not systematically documented, therefore, the MSU needed to destroy a high number of drugs that had expired in Abidjan and Daloa. Due to poor inventory control, a complete list of destroyed drugs was not available. Also, drugs were recorded as consumed as soon as they were issued from the central warehouse, even though they were stored in sector clinics.

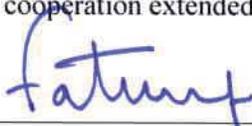
21. UNOCI was procuring drugs that were seldom used or not used at all, and certain drugs were received in excess quantities through the United Nations systems contract that were not requested. Improved inventory management will enable UNOCI to develop a more realistic purchasing plan to reduce waste.

**(5) UNOCI should conduct a complete physical inventory of its medical supplies, up-date the records accordingly and ensure that inventory movements are systematically recorded.**

*UNOCI accepted recommendation 5 and stated that the MSU was in the process of conducting physical inventory of drugs and medicines, and a list of medical assets was available and managed by the Property Claims & Inventory Unit. All medical items would be recorded in the Galileo system and the medical database. Recommendation 5 remains open pending receipt of evidence that a complete physical inventory has been conducted, and Galileo up-dated accordingly.*

#### IV. ACKNOWLEDGEMENT

22. OIOS wishes to express its appreciation to the Management and staff of UNOCI for the assistance and cooperation extended to the auditors during this assignment.



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## STATUS OF AUDIT RECOMMENDATIONS

## Audit of medical services in UNOCI

Recom. no.	Recommendation	Critical/ <sup>1</sup> / Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
1	UNOCI should ensure that contracts for medical services provided by local hospitals are entered into and renewed in a timely manner. UNOCI should also ensure that memoranda of understanding are signed with hospitals located outside of Côte d'Ivoire to provide emergency medical services.	Important	O	Receipt of a signed memorandum of understanding 1 Military Hospital in South Africa.	December 2012
2	UNOCI, to facilitate monitoring and accurately determining sick leave entitlements, should ensure that copies of medical certificates are on file to support absences from the Mission.	Important	C	Action taken	Implemented
3	UNOCI should improve its health education and training programme and provide further information and awareness on preventive health care and topical health issues; roll-out the periodic wellness clinics to the sectors; and resume basic first-aid training for staff.	Important	C	Action taken	Implemented
4	UNOCI should establish a mechanism to recover costs associated with the provision of medical services and medical evacuations related to: (a) repatriation of troops and police due to pre-existing medical conditions; (b) United Nations agencies; and (c) contingents reimbursed under medical self-sustainment.	Important	O	Confirmation that \$30,000, incurred for United Nations agencies using UNOCI air assets for medical evacuations, has been recovered.	30 November 2012

<sup>1</sup> Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

<sup>2</sup> Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

<sup>3</sup> C = closed, O = open

<sup>4</sup> Date provided by UNOCI in response to recommendations.

Recom. no.	Recommendation	Critical/ Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
5	UNOCI should conduct a complete physical inventory of its medical supplies, up-date the records accordingly and ensure that inventory movements are systematically recorded.	Important	O	Receipt of evidence that a complete physical inventory has been conducted, and Galileo up-dated accordingly.	31 December 2012