

INTERNAL AUDIT DIVISION
OFFICE OF INTERNAL OVERSIGHT SERVICES

TO: Mr. Jose Antonio Ocampo
A: Under-Secretary-General
Department of Economic and Social Affairs

DATE: 23 February 2007

REFERENCE: AUD-7-3:20 (07-00073)

FROM: Dagfinn Knutsen, Acting Director
DE: Internal Audit Division
Office of Internal Oversight Services



SUBJECT: **OIOS Audit No. AN2006/540/01: DESA-executed Project INT/99/X21: Regional
OBJET: Programme Framework for Europe and CIS: Capacity Building and Informative
Exchange**

1. I am pleased to present herewith the final report on the above-mentioned audit, which was conducted from May to July 2006.
2. We note from your response to the draft report that DESA has rejected all the recommendations. After a careful review of DESA's detailed response, OIOS is reiterating all the recommendations and requests that you reconsider your initial response concerning these recommendations. In all future correspondence regarding this audit, please refer to the recommendation numbers concerned in the final report to facilitate monitoring of their implementation status. OIOS will report on the progress made to implement its recommendations, particularly those designated as critical (i.e. recommendations 1 to 4), in its annual report to the General Assembly and semi-annual report to the Secretary-General.
3. Please note that OIOS intends to submit this report to the General Assembly for consideration at the Assembly's 62nd session. It is therefore essential that I receive your additional comments, if any, on this report no later than 23 March 2007.
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.
5. I take this opportunity to thank the management and staff of the DESA for the assistance and cooperation provided to the auditors in connection with this assignment.

Copy to: The Secretary-General
Ms. Alicia Bárcena, Under-Secretary-General for Management
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors

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Office of Internal Oversight Services

Internal Audit Division



Audit of DESA-executed Project INT/99/X21: Regional Programme Framework for Europe and CIS: Capacity Building and Informative Exchange

Audit no: AN2006/540/01
Report date: 23 February 2007
Audit team: Bolton Tarleh Nyema, Auditor-in-Charge
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EXECUTIVE SUMMARY

Audit of DESA-executed Project INT/99/X21: Regional Programme Framework for Europe and CIS: Capacity Building and Informative Exchange (AN2006/540/01)

OIOS conducted an audit of the DESA-executed Project INT/99/X21: Regional Programme Framework for Europe and CIS: Capacity Building and Informative Exchange, also called the United Nations Thessaloniki Centre for Public Service Professionalism (the Project or UNTC), in New York and Greece. As the executing agency, DESA was responsible for the overall management of the UNTC including planning and monitoring of the UNTC's activities and the recruitment and supervision of its personnel. The UNTC was responsible for delivering the substantive outputs of the Project.

The audit revealed the following major weaknesses in DESA's management of the Project:

The absence of a full-time Chief Technical Advisor (CTA) of the Project during most part of 2004, coupled with the lack of a clear work plan that would be implemented by the successive interim CTAs assigned by DESA to the UNTC, impeded the delivery of substantive outputs during that period. Insufficient planning and monitoring and ineffective human resources management by DESA were the key factors that resulted in low level of substantive activities during 2005. DESA was not committed to a single work plan against which it would monitor the performance of the UNTC.

The audit found some indications of irregularities in the selection of consultants. DESA did not consult the UNTC in recruiting consultants to deliver substantive outputs for which the UNTC was accountable. This management approach became apparent within a few months after DESA had recruited a new CTA and a new strategic direction of the UNTC had been agreed upon with the donor Government. The UNTC was thus passive, during the most part of 2005, in performing its role and DESA failed to effectively monitor the UNTC's performance and take corrective measures. The use of consultants to deliver outputs that should have been delivered by UNTC staff also indicated inefficient use of resources.

Despite repeated requests by the Greek Ministry of Interior, which was the donor Government's focal point on technical/substantive matters concerning the UNTC, DESA did not comply with the Project's bi-annual progress reporting requirement during 2004 and 2005. The two cumulative progress reports covering the period from October 1999 to 30 June 2005 provided the Government by DESA were considered by the Ministry of Interior to be inadequate. Failure to comply with reporting requirements impeded DESA's ability to perform a timely assessment of the UNTC and caused mistrust by Ministry of Interior in DESA's commitment to the goals of the UNTC.

OIOS made four recommendations in the draft audit report, all of which were rejected by DESA.

DESA acknowledged that few substantive outputs were delivered in 2004 and 2005. It stated that it had committed the time, energy, and technical capacities of several senior Departmental staff in order to ensuring the success of the UNTC-Athens office. The major

factors that contributed to the poor performance of the Project included the following: (i) non-compliance by the donor with the schedule of payments to the trust fund, thereby leaving the project without funds for almost a two year period [i.e. 1999 to 2002]; (ii) failure of the UNTC's first CTA; (iii) the absence of a CTA during the most part of 2004; (iv) the incompetence and poor performance of the new CTA who was recruited by DESA in October 2004; (v) complex administrative/operational issues during a transition period when there was no CTA and the UNTC was moving from Thessaloniki to Athens; and (vi) contradictory, conflicting communications from the Ministry of Foreign Affairs, the Ministry of Interior and Public Administration, and the Permanent Mission on the Government's continued support to the Centre and corrective/remedial actions to be taken by the Department, and interference by the Ministry of Interior in the Project's management and with decisions taken by DESA.

Regarding the use of consultants, DESA underscored that as the Executing Agency responsible for the implementation of the project, the inputs and activities required to produce those outputs rest solely within the responsibility and authority of the Department. Such decisions do not require approval from project staff, (who report to the Director and not vice versa), nor the Government, who should not be involved in the identification or selection of Departmental consultants.

DESA highlighted that in addition to the two comprehensive progress reports on the UNTC's activities since its inception, the Government was made aware of the Project developments through continuous dialogue and sharing of written information on a recurring basis. DESA further highlighted that the principle behind the submission of bi-annual progress reports is to ensure that donors are aware of the outputs which have been delivered through the utilization of extrabudgetary resources provided to the Department. In most technical cooperation projects, the donors' involvement is limited to the provision of resources, and participation in project implementation is limited or non-existent. In such projects, the progress report provides an opportunity for the Department to advise the donor on outputs achieved during the reporting period. On the other hand, the UNTC is located in the donor country, and the Government is integrated into the project implementation strategy, with active involvement in training workshops, capacity building initiatives, etc. The Government therefore is a recipient of all progress reports made to the Steering Committee.

After a careful review of DESA's response to the draft report, OIOS maintains its conclusions and reiterates all of the report's recommendations.

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I. INTRODUCTION AND BACKGROUND

1. From May to July 2006, OIOS conducted an audit of the Project INT/99/X21: Regional Programme Framework for Europe and CIS: Capacity Building and Informative Exchange, also called the United Nations Thessaloniki Centre for Public Service Professionalism (the Project or UNTC), which was executed by the Department of Economic and Social Affairs (DESA). The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

2. The Project, which was closed as of November 2006, was funded by the Greek Ministry of Foreign Affairs (the Ministry of Foreign Affairs) who signed the Technical Cooperation Agreement (the Agreement) with the United Nations on behalf of Government of Greece. The Ministry of Foreign Affairs was DESA's official counterpart for reporting purposes, and the Ministry of Interior, Public Administration and Decentralization (the Ministry of Interior) was the donor Government's focal point on the technical/substantive implementation of the UNTC. The Project's Steering Committee comprised of DESA, the Ministry of Foreign Affairs and the Ministry of Interior was responsible for the review and evaluation of the programme of work and corresponding budgets of the UNTC. Under the leadership of the Chief Technical Advisor (CTA), the UNTC was responsible for delivering the substantive outputs of the Project. As the executing agency, DESA was responsible for the overall management of the UNTC including planning and monitoring of the UNTC's activities and the recruitment and supervision of its personnel. In recognition of the need for improved performance of the UNTC, a top-level Scientific Council also called the Panel of Advisors, comprising experts selected by DESA and the Greek Ministry of Interior, was established in December 2004 to provide substantive support and expert assistance to the CTA and the UNTC on an ad hoc basis on all programming issues.

3. From the inception of the Project in 1999 to 31 December 2005, the Greek Government contributed a total of \$2.76 million to the Project. The cumulative expenditure of the Project as of 31 December 2005 was approximately \$2.5 million distributed as shown in Table 1 and detailed in the Annex.

Table 1 : Summary statement of expenditures for the period 1999 to 31 Dec. 2005

Description	Amount (US\$)	Per cent of total exp.
Substantive personnel	574,329	23
Administrative personnel	425,149	17
Training	418,118	17
Consultancy	102,699	4
Official travel & mission	109,640	4
Other administrative costs (lease of premises, etc)	538,328	22
Program support cost	218,931	13
Total	2,450,194	100

4. The comments made by DESA on the draft report have been included in the report as appropriate, and are shown in *italics*.

II. AUDIT OBJECTIVES

5. The objectives of the audit were to ascertain: (a) the achievement of the Project's objectives since 2003; (b) DESA's compliance with the reporting requirements of the Project; and (c) the economical and efficient use of the Project's funds. The audit covered the activities implemented during 2004-2005.

III. AUDIT SCOPE AND METHODOLOGY

6. OIOS reviewed the relevant files and records maintained by DESA and the Office of Programme Planning, Budget and Accounts (OPPBA), and also interviewed responsible DESA officials and officials of the Ministry of Foreign Affairs and the Ministry of Interior in New York and Athens, Greece.

IV. AUDIT FINDINGS

A. Low level of substantive activities in 2004 and 2005

7. OIOS' review of the Project's achievements in 2004 and 2005 indicated a very low level of substantive activities. No substantive Project activity was implemented during 2004. During 2005, only three events were held, namely: the meeting of a small group of experts held in April 2005, the international forum of experts and non-governmental organizations (NGOs) held in June 2005, and the recruitment of 14 focal points to help promote the development of technical cooperation among countries covered by the Project. The following planned activities and outputs for 2005 were not implemented:

- High-level ministerial meeting;
- Preparation of training modules and organization of training workshops;
- Preparation and execution of studies relevant to the UNTC's mandate;
- Creation of an electronic roster of experts;
- Transfer of "know how" to the neighboring countries on the operation of Citizen Service Centre;
- Publication of the periodical "Public Management Forum";
- Public Service Charter;
- Baseline data on status of Public Administration Reform;
- Anti corruption initiative;
- Legal Framework for Foreign Investment; and
- Public Private Partnerships.

8. *DESA acknowledged that the UNTC was unable to satisfactorily deliver its anticipated outputs. It stated that it had committed the time, energy, and technical capacities of several senior Departmental staff in order to ensuring the success of the UNTC-Athens office. Although this heavily detracted from their other responsibilities, the Department realized that a high level of involvement was needed, especially given the UNTC's past performance. The major factors that contributed to the poor performance*

of the Project included the following: (i) non-compliance by the donor with the schedule of payments to the trust fund, thereby leaving the project without funds for almost a two year period; (ii) failure of the Centre's the first CTA due to irregular and non-authorized activities outside the scope and program of work of the Project; (iii) the absence of the Project's CTA during the most part of 2004; (iv) the incompetence and poor performance of the new CTA who was recruited by DESA in October 2004; (v) complex administrative/operational issues during a transition period when there was no CTA and the UNTC was moving from Thessaloniki to Athens and; (vi) contradictory, conflicting communications from the Ministry of Foreign Affairs, the Ministry of Interior and Public Administration and the Permanent Mission on the Government's continued support to the Centre and corrective/remedial actions to be taken by the Department, and interference by the Ministry of Interior in the Project's management and with decisions taken by DESA.

9. OIOS has reviewed DESA's detailed response and makes the following additional comments. The present audit covered the periods 2004 and 2005 during which the Government was not delinquent on the schedule of payments to the trust fund. As underscored by DESA, the first CTA of the UNTC left in mid-March 2004 and his replacement was recruited seven months later in October 2004. However, DESA could not provide sufficient evidence showing that there were planned substantive activities for 2004 which could not be implemented without a full-time CTA and due to DESA's involvement in "complex administrative/operational issues". Following the departure of the first CTA, DESA sent successive DESA staff to Greece to act as interim CTA. The only activity completed in 2004 was the review conducted by DESA in July 2004 that resulted in an agreement in December 2004 between DESA and the Ministry of Interior on a new strategic direction for the UNTC, and a list of activities to be implemented in 2005. Although the decision to relocate the UNTC from Thessaloniki to Athens had been made in late 2003 and an office space in Athens had been rented as of March 2004, DESA did not make the new Athens office functional in 2004. Accordingly, the new CTA reported in his final report that he had spent substantial amount of time during 2005 to make the new office operational.

10. OIOS is of the view that DESA has not provided adequate justification for the UNTC's failure to implement planned activities for 2005. As the executing agency, DESA was responsible for the overall management of the UNTC including planning and monitoring of the UNTC's activities and the recruitment and supervision of its personnel. Communications reviewed by OIOS indicate DESA's dissatisfaction with the new CTA's performance. However, those same communications show that the CTA had requested DESA for a review of the progress made as well as obstacles encountered during the first six months after his recruitment. If that review had been conducted, it may have resulted in resolving problems in the Project and improve the delivery of substantive activities. However, the only documented evaluation of the CTA was performed in January 2006 after the CTA had been informed by DESA of the non-extension of his employment contract. Those same communications also show that DESA had recruited a consultant in January 2005, barely four months after it had recruited the CTA, for the period February-March 2004 to deliver an output that should have been prepared by the UNTC. While the

CTA was preparing a document which was required by DESA to help it prepare for the April 2005 meetings of the Panel of Advisors, the consultant recruited and supervised by DESA was also preparing a document to help DESA prepare for the same meeting.

11. OIOS noted some indications of conflicting messages from the Greek Ministry of Interior and the Ministry of Foreign Affairs regarding the acceptable frequency and level of detailed reports that DESA should provide to the Government in accordance with the Technical Corporation Agreement. The two ministries also had different opinions on whether DESA should continue to execute the Project beyond 31 December 2005, the expiration date of the Agreement. However, DESA failed to demonstrate how these conflicting messages negatively impacted the delivery of the substantive outputs of the Project. OIOS found that, from the Project's inception in October 1999, DESA had recognized the participation of the two ministries in the Project. If DESA felt that the participation of the two entities had created conflict and uncertainty which negatively impacted the UNTC's activities, it should have raised this issue directly and unambiguously with the donor Government to address the situation expeditiously.

12. *DESA stated that it implemented the Project harmoniously with both parts of the donor Government until a change of Government occurred in March 2004.* However, OIOS' review showed that DESA continued to work harmoniously with both parts of the donor Government several months after the change of Government. The agreement between DESA and the Ministry of Interior in December 2004 on a new strategic direction for the UNTC, and a list of activities for 2005, reflect the harmonious working relationship. DESA, on the other hand, could not provide any evidence showing the Ministry of Interior's non-compliance with this agreement, or demonstrating the negative impact of the alleged conflicting messages from the donor Government and interference by the Ministry of Interior. The only activity that the Ministry of Interior advised DESA not to implement was the Training Workshop on Accountability and Transparency, which was not part of the activities agreed in December 2004. The Ministry advised against that event in November 2005, several months after nearly all agreed activities should have been completed.

13. In OIOS' opinion, a combination of the following factors negatively affected DESA's implementation of the Project's activities during 2004-2005:

- Insufficient planning and monitoring of the UNTC by DESA; and
- Inadequate human resources management.

Insufficient planning and monitoring of the UNTC

14. There were no work plans for 2004-2005 showing the timetable and responsibility for the implementation of each activity of the Project. Low turnout at the meetings of the Project's Steering Committee impeded its ability to review and evaluate the programme of work and corresponding budgets of the UNTC. The Steering Committee did not meet in 2004. According to DESA, the Programme Framework Document (PFD) dated October 1999, which OIOS considered as broad and outdated,

governed the 2004 activities of the UNTC. On 6 December 2004, DESA and the Ministry of Interior agreed on nine activities that should have been implemented during 2005. Rather than monitor the UNTC's implementation of the agreed activities, in April 2005, DESA convened a meeting of the Panel of Advisors, which had been set up to assist the CTA on an ad hoc basis. That meeting of the Panel of Advisors proposed eight activities, including three previously agreed by DESA and the Ministry of Interior in December 2004, for implementation in 2005. Subsequently, in June 2005, the International Forum of Experts and NGOs held in Kozani proposed a number of additional activities.

15. The April 2005 meeting of the Panel of Advisors, which was held at the behest of DESA, was not among the activities agreed by DESA and the Ministry of Interior. As a result, the International Forum of Experts and NGOs (the "Kozani Meeting") on the list of agreed activities was rescheduled to June 2005. The high-level ministerial meeting, which was in the work plan and should have been held within a month after the Kozani Meeting, was not held. Instead, in November 2005, DESA commenced preparation for a Training Workshop on Accountability and Transparency, which was also not in the work plan agreed in December 2004 and endorsed by the Panel of Advisors in April 2005. That Workshop had been proposed by the Kozani Meeting held in June 2005. Initially, the UNTC and the Ministry of Interior did favour the formal meeting of Panel of Advisors since the Panel had been established to assist the CTA on ad hoc basis. According to the CTA, the Training Workshop on Accountability and Transparency was also not a priority since it was not part of the activities agreed by DESA and the Ministry of Interior. On 3 November 2005, the Ministry of Interior informed DESA of its disapproval of the "Training Workshop and other activities" pending a thorough and professional external audit of the UNTC.

16. Since the various proposed activities were not assessed in terms of the capacity of the UNTC and consolidated into a definitive work plan for 2005, there was no common understanding on priorities amongst DESA, CTA, and the Ministry of Interior. As a result, DESA was not effective in its monitoring of the UNTC's activities in 2005. While the CTA was pursuing the activities agreed by DESA and the Ministry of Interior in December 2004, DESA was monitoring the CTA's performance against the PFD, the December 2005 agreement, and the proposals of the Panel of Advisors.

17. *DESA explained that while each of the activities included under the 2005 programme of work (i.e. the PFD, the December 2004 agreement between DESA and the Ministry of Interior, and the activities proposed by the Panel of Advisors in April 2005) should have been initiated, it would be unrealistic to expect that all activities would be fully completed by the end of 2005. DESA further stated that it was understood that the UNTC, through the CTA, was responsible for implementing each of the activities contained in the work plan and for this reason, it was unnecessary to define a responsible party for each activity.*

18. In OIOS' view, the above explanation further demonstrates the lack of a proper work plan for 2005. A proper work plan for a given timeframe establishes realistic

expectations. *As highlighted by DESA, it had committed the time, energy, and technical capacities of several senior DESA staff in order to ensuring the success of the UNTC-Athens office. As the Executing Agency responsible for the implementation of the Project, the inputs and activities required to produce those outputs rest solely within the responsibility and authority of the Department. Such decisions do not require approval from Project staff.* OIOS noted that DESA recruited the consultants, without the knowledge of the UNTC, and supervised their work that should have been performed by the UNTC. This means that DESA had assumed responsibility for the delivery of some of the substantive outputs tasks that should have been implemented by the UNTC. There was thus a need for a concrete work plan clearly showing responsibility for the implementation of each activity of the Project.

19. Periodic evaluation of the Project, which was required by the Technical Cooperation Agreement, was never performed. *According to DESA, since the 2003 audit and the present audit of reviewed programmatic output, the conduct of a separate external evaluation to review programme achievements/results was not considered warranted by the Department, especially since the funds authorized by the Government were limited to the extension of the premises, short-term staff, and ultimately liquidation of the Centre.* OIOS noted that according to the PFD, the Steering Committee, including DESA, was responsible for reviewing and evaluating the programme of work and corresponding budgets of the UNTC. As the executing agency, DESA should have ensured proper planning including budgeting for the UNTC. However, there was no provision for evaluation in any of the budget revisions proposed by DESA.

Lack of a proper basis for the performance evaluation of UNTC staff

20. DESA did not implement a proper performance evaluation of the CTA and other UNTC staff. There were no agreed work plans for the CTA and the Public Administration Officer showing major goals, key related actions, and success criteria against which their performance could be evaluated. There was no mid-term review of staff performance. The performance appraisal of the CTA was made after he left the Project and was prepared by a DESA staff member who appeared not to have been sufficiently involved in the supervision of his work. If a proper performance appraisal system (PAS) had been implemented, the weaknesses/strengths of the CTA and UNTC staff might have been identified, thereby providing the basis for improved delivery of UNTC's outputs and transparent human resources management.

21. *DESA explained that the Terms of Reference (TORs) of both the CTA and the Public Administration Officer clearly define the activities they were to perform. Implementation of the activities agreed upon by the UNTC Advisory Panel, and the December 2004 exchange of letters between the Ministry of Interior and DESA, also provided a clear understanding of the outputs to be achieved, against which the performance of the Centre would be judged. The UNTC's the Programme Framework Document (PFD) and the reconfirmed listing of activities in 2005 set the overall work plan for the individual PAS. The preparation of the PAS was the responsibility of the staff member, and not the Department.*

22. OIOS does not consider the documents referred to above as proper work plans for purposes of the United Nations' PAS. The PFD sets broad objectives that should have been accomplished over a five-year period from 1999 to 2005. Like the generic job descriptions used for recruitment in the United Nations, the TORs set broad objectives covering the duration of staff's employment. *According to DESA, it would be unrealistic to expect that all the activities (i.e. those specified in the documents, including the exchange of letters between the Government and DESA) would be fully completed by the end of 2005.* In OIOS' opinion, for the purpose of the PAS process, a work plan must set realistic expectations and be agreed upon with the staff member. Exchange of communications with third parties documenting some ambitious, unattainable expectations does not meet the criteria of a PAS work plan. The PAS is an important element in the overall performance management process in which managers, supervisors and staff have roles to play. DESA's failure to acknowledge the importance of its role in the PAS process demonstrates a serious weakness in its management of the staff of UNTC.

23. DESA provided a copy of its communication to the CTA transmitting the PAS form. That form was transmitted by fax and followed by email instructions from an administrative staff of DESA four months after the CTA had been recruited. However, the former CTA informed OIOS that he did not receive any instructions regarding the PAS. In OIOS' view, the CTA's immediate supervisor should have explained the PAS and ensured, during orientation, an agreement with the CTA on his work plan for a twelve-month period showing major goals, key related actions, and success criteria. In addition, the CTA's supervisor should have carried out a mid-year review to address the concerns contained in the CTA's report covering the first six months of his tenure. However, these were not done.

Need for synergies with similar project

24. In May 2003, DESA established the Centre for Exchange of Administrative Innovation between Europe and the Mediterranean Region (CAIMED) in Italy with objectives that were similar to those of the UNTC. Seven countries covered by the UNTC (Slovenia, Croatia, Bosnia and Herzegovina, Serbia & Montenegro, Albania, Turkey, and FYR Macedonia) also participated in CAIMED. According to the Government officials, Greece was not invited to the launching of CAIMED. In their opinion, the tasks of CAIMED were parallel to the operations of the UNTC, which created a perception of reduced interest of DESA in UNTC.

25. *DESA explained that CAIMED was managed directly by a project expert who is assigned at DESA Headquarters. CAIMED is not a United Nations Centre as is the UNTC, but an activity administered directly by the Government of Italy through the technical training arm of the Italian Ministry of Public Administration. The two programmes have completely different terms of reference – the major objective of the CAIMED project is to introduce technological innovations in government operations as well as improve knowledge and information management. While the UNTC deals with*

the civil service and human resources development, the CAIMED project focuses on information technology. The first meeting under CAIMED took place in May 2004. Greece was formally invited and the Director General for Administrative Modernization of the Greek Ministry of Interior at that time actively participated.

26. In OIOS' view, a comprehensive evaluation of the UNTC, as required by the Technical Cooperation Agreement, is necessary to compare the UNTC's objectives and programmes with those of the CAIMED and other DESA executed projects in the region in order to identify possible duplications. In the absence of such an evaluation during the life of the UNTC, it is still incumbent upon DESA to initiate an independent comparative assessment of the objectives and programmes of the UNTC and CAIMED and take appropriate action to address any duplication.

B. Non-compliance with reporting requirements

27. According to Article 4.1(a) of the Agreement, the Government should have been provided with bi-annual progress reports. However, despite repeated requests by the Ministry of Interior, the Government was not provided with bi-annual reports in 2004 and 2005. In DESA's opinion, its reporting to the Project's Steering Committee and the two cumulative progress reports provided to the Government in June 2004 and June 2005 fulfilled the Project's reporting requirement. DESA did not hold a meeting of the Steering Committee in 2004 where a progress report could be submitted and no report was provided to the Government for the period July to December 2005. According to DESA, there was nothing to report for the period, when the Project was inactive. OIOS found, however, that the Project was active during 2004 and 2005. During 2004, the Project incurred expenditure totaling more than \$500,000, including approximately \$60,000 relating to missions made to Greece by DESA personnel in connection with the Project's implementation. From October 2004 to December 2005, the Project was fully functional, incurring more than \$600,000 in expenditure. The detailed expenditure, by year and category, of the UNTC is provided in Annex of the present report.

28. The Ministry of Interior acknowledged receiving only two cumulative progress reports covering the period from 1999 to 30 June 2005. The first report covered the period from the inception of the Project in 1999 to 30 June 2004 and the second report covered the ten month period ended 30 June 2005. It stated that both reports had been provided by DESA in response to its repeated requests including the one dated 30 June 2004. The Ministry did not accept DESA's view that those cumulative reports fulfill the bi-annual progress reporting requirements of the Project. In order to comply with the reporting requirements, DESA should have, without any requests, provided the Government with bi-annual progress reports through official channels.

C. Need for more detailed financial reporting

29. Article 4.1(b) of the Agreement requires DESA to provide the Government with annual financial statements as of 31 December of each year showing income, expenditures, assets and liabilities prepared in accordance with United Nations

accounting and reporting procedures. Since the accounting and reporting procedures were not available for review and no reporting format was included in the Agreement, OIOS could not ascertain whether Article 4.1(b) had been violated, as indicated by the Government. According to the Ministry of Interior, DESA did not make the accounting and reporting requirements available to the Government.

30. The Ministry acknowledged receiving annual summary statements of receipts and expenditures prepared by OPPBA. However, it considered these statements to be inadequate and, therefore, requested for detailed financial information in its communication dated 30 June 2004. Apparently, DESA did not respond to that request. DESA also did not implement a similar OIOS recommendation, which it accepted, resulting from a 2003 audit of the UNTC that it should provide the Government with more detailed annual financial statements showing income, expenditures, assets and liabilities to supplement “one-line annual summary statement of receipts and expenditures” provided to the Government by OPPBA. A year after the Ministry’s request dated 30 June 2004, in its communication dated 27 July 2005, DESA responded to a second request of the Government dated 13 July 2005 by submitting detailed financial data, which the Government considered to be inadequate in its communication to DESA dated 16 September 2006.

31. The Ministry of Interior explained that it recognizes the limitations of the Project’s financial statements. It accepted that the Project’s financial statements should not necessarily contain the kind of details which it needed – i.e. financial statements that match actual outputs with targeted outputs and include the names, nationality and residence of companies and/or individuals who have been in receipt of payments in return for goods and/or services rendered. However, it had expected DESA to respect its promises, which were made informally, to provide detailed financial data regardless of the limitation in the Agreement.

32. In DESA’s opinion, the Ministry could have used the Project’s budgets to supplement the statements provided by OPPBA. However, these budgets were not provided together with the financial statements, and they were not consistent in terms of the level of details. Revision D of the UNTC budget did not include the names/nationality of individuals receiving payments, the period and duration of services provided. These data had been provided in revisions B and C of the UNTC budget.

33. *DESA reiterated that the Organization does not have any financial system in place which is able to report expenditures at the level of output and the Government was advised accordingly. Nevertheless, in an effort to resolve the impasse, the Director proposed a model format of reporting in a meeting with the Permanent Mission. While the execution of such reporting would have entailed considerable research and manual efforts to map expenditures to output, the Department was of the view that such efforts should be undertaken given the importance of the Centre. Despite several follow up discussions with the Permanent Mission, there was no feedback from the Government, either orally or in writing on the proposed format. In the Department’s letter dated 23 November 2005 to the Ministry of Interior, the Department confirmed that it received no*

response to its requests for clarification on the details which the Government was seeking.

34. DESA further explained that the reports [i.e. the annual summary statements of receipts and expenditures and the budgets of the UNTC] are prepared by two distinct Departments within the United Nations, and therefore cannot be submitted together, although they are usually prepared within the period March to June. Budget revisions can also be initiated any time throughout the year in response to changes in the Project's budgetary requirements, or to address reprogramming needs (Revisions B and C were submitted in September and October 2003). The Department would like to highlight that the automated Revision "C" was modified manually to include more information in response to the Government's request for data. This action, which required manual intervention, was not done for revision "D". As none of the revisions include the period or duration of services, it is the Department's view that the Audit Team was reviewing one of the supplemental statistical reports provided to the Government to address their requests for increased information. This information is not, and cannot, be incorporated into the budget revision documents.

35. Based on the clarification in paragraphs 33 and 34 above and the related supporting evidence, which were considered when preparing the draft audit report, OIOS provides the following additional comments. Firstly, the Technical Cooperation Agreement specifically identifies DESA as the entity within the Organization that was responsible for reporting to the Government on substantive and financial matters. If DESA felt that the statement of accounts prepared by the OPPBA should be used to meet the reporting requirements of the UNTC, it should have clarified this position to the donor Government earlier - in the Technical Cooperation Agreement or in response to the Ministry of Interior's earlier request including the one dated 30 June 2004. However, as underscored by DESA, it informed the Government in January 2006 (after the UNTC had been effectively terminated) of the limitations of the Organization's financial system to respond to the requirements of the donor Government. Secondly, there is no indication that DESA had proposed a format for the Government's consideration. There is no transmittal letter attached to the model format referred to in paragraph 33 and the Ministry of Interior explained that it did not receive it. Thirdly, OIOS reiterates that if in DESA's opinion the Ministry could have used the Project's budgets to supplement the statements provided by OPPBA, it should have ensure consistency in the presentation of the budgets and clarified this with the donor Government earlier. In addition, DESA should have clearly stated in its communications to the Government that the budget revisions should be used to supplement the summary statements of accounts provided by OPPBA.

D. Inefficient use of resources

36. OIOS found no indications that the UNTC's funds had been used for non-Project activities, as suggested by the Ministry of Interior which was the focal point of the donor Government on technical/substantive matters. However, the necessity of some DESA-initiated consultancies was not apparent to the UNTC's staff and to the Government who

participated in the events for which DESA had initiated the consultancies. In some instances, the services for which consultants were hired could have been performed by Project's staff with the help of the Panel of Advisors that had been established to assist the CTA in implementing the Project. This created the impression of uneconomical, inefficient use of the Project's funds.

37. According to the former CTA and the Ministry of Interior, the results and usefulness of the studies conducted by a consultant in February-March 2005 was not clear to them. That consultant had been recruited by DESA without the CTA's knowledge in January 2005, which is four months after the CTA had been recruited, to prepare a document required by DESA to help in preparing for the April 2005 meeting of the Panel of Advisors and the June 2005 meeting of experts and NGOs. The CTA and the Ministry of Interior questioned the necessity of the consultancy since the Panel of Advisors comprising of experts had been established to assist the CTA, on ad hoc basis, in implementing the activities of the UNTC. On the UNTC's server in Athens, there was an "Aide Memoire" apparently prepared by that consultant in early 2005. However, the CTA stated that the document was not used for the Project. According to the exchange of communications between DESA and the CTA, it appeared that although DESA had already recruited that consultant to prepare the document required to help it prepare for the April 2005 meetings of the Panel of Advisors, DESA was also demanding an "Aide Memoire" from the CTA to help DESA prepare for the same meeting. The record of the April 2005 meeting prepared by the consultant is similar to the record of the same meeting prepared, free of charge to the UNTC, by a member of the Panel of Advisors. This consultancy cost the UNTC approximately \$15,000.

38. Another individual, who attended the April 2005 meeting of the Panel of Advisors although he was neither a member of the Panel nor a bona fide consultant of the UNTC at the time, was later awarded a consultancy contract, without the knowledge of the UNTC staff, covering the period from 3 October to 4 November 2005. It thus appeared as if that individual had been rewarded for his participation in the April 2005 meeting of the Panel of Advisors.

39. *DESA explained that while it fully expected both the CTA and the Public Administration Officer to produce much of the necessary substantive input for the accomplishments of the proposed work plan, they were unable to do so, which necessitated the recruitment of consultants. The decision to recruit these consultants falls completely within the purview of the Department, and does not require approval from the Project staff.*

40. *DESA further stated that the studies conducted by the first consultant in February-March 2005 resulted in the paper entitled "Public Administration Reform in the Balkans which was a main discussion document during the meeting of the Panel of Advisors in April 2005 and the Kozani meeting in June 2005. This paper was actually distributed to the participants of the Kozani meeting in the meeting documentation, and referred to by the Director in his opening of the meeting. The second individual kindly accepted DESA's invitation to attend the meeting of the Panel of Advisors without any*

cost (travel or otherwise) to the project. He actually provided valuable inputs as a resource person during that meeting. It is within the discretion of the Panel, through the Department, to request and receive inputs from any expert which is deemed useful. Subsequently and further to the Government's request, that individual was recruited by DESA for the period 3 October to 4 November 2005 "to assist UNTC in modifying its programme of work based on the analysis of the challenges and recommendations that resulted from deliberations of the regional meeting held in Kozani on 20-21 June 2005". Among other factors, his recruitment was motivated by DESA's concerns over the substantive deficiencies of the UNTC professional staff, which became evident by that time. The output of his assignment was a document on strategic framework to be applied in the Work Programme of UNTC and used for the preparation of a ministerial meeting planned with the Government for early 2006.

41. As indicated in paragraph 37 above, OIOS noted that while the CTA was preparing an "Aide Memoire" which was required by DESA to help it prepare for the April 2005 meetings of the Panel of Advisors, the consultant recruited and supervised by DESA around January-February 2005 was also preparing an "Aide Memoire" to help DESA prepare for the same meeting. In OIOS' opinion, this demonstrates the inefficient use of the UNTC's resources by DESA.

42. If DESA had determined that the CTA who had been recruited about four months earlier needed assistance in preparing for the April 2005 meeting of the Panel of Advisors, it should have used the expertise of a member of the same Panel of Advisors. According to the exchange of communications dated 20 July 2004 and 6 December 2004 between DESA and the donor Government, the top-level Scientific Council (also called the Panel of Advisors) comprising of experts selected by DESA and the Ministry of Interior was established to provide substantive support and expert assistance to the CTA and the UNTC, on an ad hoc basis, on all programming issues including but not limited to the selection of consultants for various programme activities. The credibility of DESA's decisions to recruit consultants would have been enhanced if their recruitment was based on an assessment made by the UNTC possibly with the help of the Panel of Advisors.

43. As indicated in the previous paragraph, a Panel of Advisors had been "established with the task of providing substantive support and expert assistance to the CTA and the UNTC on an ad hoc basis in areas such as: development of the strategic direction of the UNTC, review of substantive material, assistance in the target countries". This means that there was already expertise that could be used to supplement the capacity of the UNTC in modifying the programme of work. Since the UNTC effectively ceased operations in November 2005, this consultancy did not have any impact. This consultancy cost the UNTC approximately \$7,000.

44. A third consultant was hired to create an online facility that could be accessed by the Project's beneficiaries. However, the Ministry of Interior and the former CTA were not aware of the existence of such a facility which was not available for OIOS' review. The former CTA explained that the UNTC's website was shut down about the same time when the consultant was recruited. As of the time of the audit, the only website of the

UNTC, <http://www.untc.gr>, was created by the UNTC's own staff. *DESA explained that after it had hired the consultant, it found that he did not have the required skills to fully complete such complex technical tasks. In view of this and considering the planned relocation of UNTC to Athens in mid-March, it was decided to terminate the consultant's contact prior to its conclusion.* This consultancy cost the UNTC approximately \$13,000. The consultancy evaluation, which was signed in February 2004 by a senior management official of DESA, indicates the required deliverables were provided.

E. Project's liquidation

45. OIOS found no evidence indicating that DESA had violated Article VII of the Agreement on termination since both DESA and the Government knew that the Agreement would expire as of 31 December 2005. However, DESA should have consulted the Government on a liquidation plan including costs of liquidation.

46. In its communication dated 5 December 2005, DESA informed the Government of its decision not to extend the employment contract of the CTA, which expired on 31 December 2005, and to request the three remaining staff members (whose contracts expired 31 March 2006) to deal with the liquidation of the Project which would not be extended beyond 31 December 2005. DESA initiated these actions in response to a letter dated 3 November 2005 from the Ministry of Interior conveying its disapproval of a Workshop on Accountability and Transparency, which was not in the 2005 work plan, and other activities of the Project pending a thorough and professional external audit of the Project. In OIOS' view, DESA could have clarified, without commencing the liquidation of the Project, the need to implement the training event. DESA could also have clarified the United Nations rules regarding external auditing without resorting to liquidation actions or threat of liquidation.

47. *DESA explained that the proposed Workshop on Accountability was directly linked to the implementation of activities on Public Service Charter and Anti Corruption Initiatives. While the Department discussed with the CTA the linkages of this meeting to the 2005 programme of work, it became apparent to the Department that the CTA had been instrumental in dissuading the Government from endorsing this activity. It was also evident that despite all the additional information provided by the Department to the Government, and the numerous meetings held with the Permanent Mission on resolving the impasse with the Ministry of Interior, the best course of action was to close the project. The letter of 23 November 2005 reflected this decision.*

48. The audit found no evidence showing that the CTA had persuaded the Government to oppose the Workshop on Accountability. OIOS noted that the Government had been measuring the 2005 performance of the Project against a list of activities which was agreed with DESA in December 2004 and which did not include the Workshop on Accountability. This list of activities was reaffirmed in April 2005 by the Panel of Advisors. In OIOS' opinion, DESA failed to provide proper planning and monitoring that would ensure the Government's support of the Project's activities.

V. AUDIT RECOMMENDATIONS

Recommendation 1

OIOS recommends that DESA should conduct a comprehensive evaluation of the United Nations Thessaloniki Centre for Public Service Professionalism (UNTC) in order to identify factors which impeded the achievement of the Project's objectives, and establish accountability for its inadequate management (AN2006/540/01/01).

49. *DESA did not accept recommendation 1, stating that if the UNTC was still an ongoing activity, it would have considered establishing personal responsibility for inadequate performance on the CTA. Given that the UNTC has been closed and the CTA is no longer under contract, this recommendation should be dropped. DESA identified a number of factors such as (a) absence of a CTA for most of 2004; (b) incompetence and poor performance of both CTAs; (c) undue interference by external sources; (d) contradictory directives from the Ministries of Foreign Affairs and Interior; and (e) the donor's non-compliance with the agreed payment schedule) as impediments to the achievement of the project's objectives, but did not agree that the project had inadequate management. The project was, if anything, over-managed to compensate for the inability of the CTA to handle the project independently.*

50. OIOS does not agree with this response for a number of reasons. First, the timely selection of a competent CTA and other Project personnel, as well as effective monitoring of their performance, was the direct responsibility of DESA. The Department failed to ensure this. Second, DESA did not take effective measures to clarify the stated "contradictory directives" from the two ministries of the donor Government. Third, although the project experienced payment delays in its early stages (1999 to 2002), those delays could not have affected the Project's performance in 2004 and 2005. Given the Project's poor performance, it is obvious that DESA has failed in its responsibilities as the Project's executing agency. Establishing accountability for this failure should enable DESA to strengthen its substantive management of technical cooperation projects and prevent such failures from recurring. OIOS therefore reiterates recommendation 1. The evaluation should include the identification of any duplication of efforts among the UNTC, the Centre for Exchange of Administrative Innovation between Europe and the Mediterranean Region (CAIMED), and other DESA executed projects in the region. This recommendation will remain open pending receipt of documentation from DESA showing that it has been implemented.

51. *DESA stated that while bi-annual progress reports (i.e., 30 June and 31 December) were not consistently submitted, it reported to the Government on the Project's implementation. A progress report for the period July to December 2005 was not submitted; this should have been prepared by the CTA, but was never finalized despite multiple requests for its preparation.*

52. OIOS reiterates that no bi-annual report was provided to the Government during 2004 and 2005. The CTA, whose contract was not extended beyond 31 December 2005, had provided a detailed end-of-mission report to DESA specifying the activities performed from July to December 2005. DESA could have used that report to prepare a progress report for submission to the Government. It must be noted that during the audit, in response to OIOS' request to provide copies of progress reports, DESA advised the auditors to obtain all progress reports and work plans from the UNTC and/or the former CTA. This clearly indicated that copies of the reports were not available at DESA.

Recommendation 2

DESA should establish accountability for the inefficient use of consultants, including the irregular sign-off of a consultant's contract indicating that deliverables had been provided when no such deliverables had actually been received (AN2006/540/01/03).

53. *DESA did not accept recommendation 2, stating that the consultants provided valuable outputs which were of material importance for the ongoing and planned project activities. These services were instrumental in covering the gap created by the absence of a project CTA, and subsequently to remedy the deficiencies of the last CTA.*

54. OIOS is unable to accept this response because: (a) contrary to the applicable administrative instructions, the consultants had been recruited to perform the functions of the UN staff; and (b) DESA has acknowledged that the consultant hired to create an online facility for providing access to the Project's beneficiaries did not have the required skills to perform the assigned tasks. This indicates that the resources for consultancies were not spent efficiently. OIOS therefore reiterates recommendation 3, which will remain open pending receipt of documentation from DESA showing that it has been implemented.

Recommendation 3

DESA should clarify with the donor governments the exact format of financial reporting and include it in all technical cooperation agreements (AN2006/540/01/04).

55. *DESA did not accept recommendation 3, stating that under trust fund arrangements, donors should be prepared to rely on the competence of the organization and the efficiency of its internal procedures. The organization does not have the resources to produce donor driven financial reports and for this reason, standardized reporting is encouraged. Furthermore, the language on financial reporting is taken from the standard technical cooperation trust fund agreement attached to administrative instruction ST/AI/285 on technical cooperation trust funds. The Statement of Expenditures prepared by the United Nations Accounts Division is the formal reporting*

to the donors under technical cooperation trust fund arrangements. Reporting to individual donors by the Accounts Division is implemented only for technical cooperation; reporting on General Trust Funds is done at the level of the fund itself, and reflected in the Schedule of Individual Trust Funds. The format of the financial reporting is not attached to the Trust Fund Agreement as this would give rise to individual donors requesting separate reporting formats, which could not be accommodated.

56. In OIOS' opinion, in cases where DESA cannot satisfy the specific requirements of donors for non-standard financial reporting on the utilization of their funds, the agreement with donors should specify that standard reporting procedures will be used. In cases where such agreement cannot be reached, the funds should not be accepted. OIOS reiterates recommendation 4, which will remain open pending receipt of documentation from DESA showing that it has been implemented.

Recommendation 4


DESA should clarify with the donor Government whether the Project will continue under its execution and perform the necessary steps to either terminate the project or significantly improve its management (AN2006/540/01/05).

57. *DESA clarified that the written instructions from the Permanent Mission were direct authorizations to keep the project premises open, with minimal staff, pending the resolution of the discussions between all parties. While the Ministry of Interior indicated that it would discontinue further cooperation, the Ministry of Foreign Affairs was exploring continued activities with the Department. Ultimately, a final decision was reached to terminate the UNTC, effective 31 October 2006.*

58. Based on DESA's response, OIOS considers recommendation 4 as partially implemented. This recommendation remains open pending receipt of documentation from DESA showing the final disposal of Project assets and the liquidation of liabilities.

VI. ACKNOWLEDGEMENT

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


Dagfinn Knutsen, Acting Director
Internal Audit Division, OIOS

Statements of resource requirements and expenditures
 1999 - 2005

Description	1999 - 2001		2002		2003		2004		2005						
	Cum Exp	Original Budget	Actual	Variance	Budget Rev.A	Actual	Variance	Budget Rev.C	Actual	Variance	Budget Rev.D	Actual	Variance		
Chief Technical Advisor	487,923	216,600	137,517	79,083	83,400	35,077	48,323	130,406	130,406	48,905	81,501	150,000	129,677	20,323	
Public Adm Officer	86,406	-	-	-	0	-	-	0	-	-	-	110,000	86,406	23,594	
Adm personnel	425,149	155,300	77,301	77,999	73,900	62,276	11,624	100,621	98,585	13,019	11,981	55,000	91,401	(36,401)	
Official travel	24,304	-	-	-	-	-	-	-	-	-	-	25,000	11,285	13,715	
Mission cost	85,338	-	-	-	-	-	-	-	-	-	-	29,000	67,327	(38,327)	
Consultants	102,699	374,000	8,040	365,960	91,500	36,884	54,616	121,915	17,889	104,026	60,727	105,000	22,613	82,387	
Subcontract (Sigma Transport)	26,911	-	-	-	-	-	-	-	-	-	-	28,000	-	1,089	
Subcontract (lease of Athens Premises)	239,988	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subcontract (Olis Elevator)	278	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subcontract (Dimolens & Co)	14,304	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subcontract (Lourbas & Co)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Training	418,118	440,000	-	440,000	155,000	127,627	27,373	409,923	222,292	187,631	2,556	205,000	70,755	134,245	
Equipment	191,407	174,100	138,306	35,794	31,900	-	31,900	67,359	190	67,169	10,000	29,211	19,400	23,700	
Misc	47,325	24,000	816	23,184	12,000	1,000	11,000	27,000	15,154	11,846	8,867	10,977	12,783	(1,806)	
Reporting cost	681	-	-	-	-	-	-	-	-	-	-	14,588	7,000	(13,907)	
Communications costs	17,424	-	-	-	-	-	-	-	-	-	-	-	7,211	(2,713)	
PSC	281,931	178,607	47,058	131,549	59,514	34,144	25,370	111,439	63,784	47,655	49,687	59,911	110,924	33,890	
Total	2,450,194	1,562,607	409,038	1,153,569	507,214	287,008	210,206	968,663	554,641	414,022	431,897	519,900	983,801	669,607	314,194

NOTE: The analyses contained in this schedule are supported by the summary financial statements and detailed breakdown of expenditure prepared by DESA. The detailed expenditure breakdown for 2005 contains data from the inception of the Programme in 1999 to 31 December 2005 as well as the names and nationalities of individuals/entities that received payments and the start and end dates for each consultancy for which payments were made.

UNITED NATIONS



OIOS Client Satisfaction Survey

Audit of: DESA-executed Project INT/99/X21: Regional Programme Framework for Europe and CIS: Capacity Building and Informative Exchange

(AN2006/540/01)

	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 checked="" 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:
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