

Recommendations Older than 18 Months as at 31 December 2010

By Functional Area	Number of ARs
Audit Recommendation (AR) - Description	
Audits of Organizational Entities or Functional Areas	58
Business Development	1
2008	1
Prescribe a systematic procedure for OC to prepare strategic business plans	1
Finance	13
2007	3
Ensure that project expenditures do not exceed funds received	1
Ensure that project financial reporting period be in line with UNOPS financial reporting period	1
Introduce an automated system to capture data and produce financial statements	1
2008	10
Align terminology on approving/verifying officer and certifying/committing officer between FRR and Internal Control Framework	1
Clearly define role and responsibility of Financial Officers at Regional and Country level	1
Ensure that accurate figures are incorporated in client reports	1
Establish guidelines for monitoring and control of administrative expenditure, if any, to be reimbursed by the RO, OC or project	1
Finalize guideline for office file management, including hand-over process between previous and new incumbents	1
Improve controls related to payment process, e.g. Through introduction of a sequential and unique numbering system	1
Introduce a system to issue receipts for funds received, with sequential numbering	1
Issue guidelines on budget override and strengthen control mechanism and monitoring thereof	1
Review and update the MSA and MOA templates posted on the intranet to reflect UNOPS' responsibility in interest calculation and valid ATLAS budget account numbers	1
Ensure that the Operations Center uses ATLAS functionality when processing payments	1
General Administration (Including Assets)	11
2007	1
Implement asset management guidelines, particularly maintain inventory records, properly identify assets and undertake annual physical count	1
2008	10
Assess possibility to implement the Atlas Assets Management Module at UNOPS	1
Comply with MOSS requirement	1
Enforce and document regular periodic physical verification of assets by a person without any responsibility of asset custody	1
Ensure that all asset items are tagged in sequential number	1
Expedite implementation of Atlas Asset module, in line with BoA recommendation	2
Reconcile inventory list as at 31 December 2007 with current list, showing opening, changes during the year and closing balance	1
Revise inventory list to incorporate correct budget code and inform APO and FPG accordingly	1
Ensure that project assets are properly identified as per prescribed tagging system	1
Inform HQ senior management on operations center's status regarding progress towards MOSS compliance	1
General Policy	1
2008	1
Establish guidelines for cost recovery for services rendered between Operation Centers	1
HR	9
2008	9
Develop a structured training plan based on needs assessment and identified gaps	1
Ensure that interview panel minutes are signed by panel members and all pages are initialled	1
Establish proper file management system for HR, procurement and project management, including file registers and page indexing	1
Keep an audit trail of the date at which access rights are granted and removed	1
Maintain and regularly check leave balance; promptly rectify errors and deficiencies noted during the audit	1
Maintain audit trail of candidate selection, from long listed to short-listed candidates	2
Verify copies of education and other certificates with originals to validate authenticity; conduct and properly document background checks for high level positions	1
Ensure that personnel selection is carried out by UNOPS unless otherwise agreed with the client; regularize cases observed	1
IT	1
2008	1
Consider having a second back-up of electronic data outside office premises	1
Organization	5
2008	5
Issue Terms of References for Regional Offices and Operations Centres, defining their respective authority and responsibilities	1
Review and validate all documents posted on UNOPS intranet under 'Risk Management' and 'Internal Control' and consider them in the 'Enterprise Risk Management Integrated Framework' context	1
Formalise Job description for all operations center's staff and clarify reporting lines	1
Define OC's Terms of Reference including jurisdiction and scope of work, aligning it with client needs, structure and decision making processes	2

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By Functional Area	Number of ARs
Audit Recommendation (AR) - Description	
Procurement	1
2008	1
Establish a mechanism to ensure proper implementation and monitoring of HQCPC recommendations and actions thereupon	1
Programme/Project Management	16
2008	16
Develop a corporate Project Management Manual	1
Develop a list of services to be provided by Operation Centres and Regional Offices to clients and review it periodically	1
Develop at corporate level, a structured risk assessment mechanism for projects, to be applied during project proposal and acceptance stages	1
Develop detailed guidelines for adoption of PRINCE2 methodology for project management	1
Develop mechanism for monitoring issuance of operational and financial reports to clients	2
Ensure compliance with the reporting mechanism established by Senior Management	1
Ensure timely closure of inactive projects	2
Obtain DED approval for all projects with revenue less than USD 50,000, as per Cost Recovery and Client Pricing Policy	1
Review all overspent projects mentioned in the audit observation and take action as appropriate	1
Schedule mid-term project evaluations to assess implementation progress and the need for corrective actions, if any	1
Update the Spanish and the French versions of the existing MSA/MOU available on intranet to reflect the latest content (available in the English version)	1
Sign Host Country Agreements for expansion and launching of new Regional Offices and Operations Centers, after proper cost-benefit analysis, including political and operational concerns	1
Ensure regular update of information in Atlas	1
Develop an archiving system for financial transactions, both in hard copy (paper) and soft copy (electronic format), defining responsibility and accountability thereon	1
Project Audits	24
Finance	20
2008	18
Adjust the UNOPS official expenditure accounts by the amount representing double encumbrance under budget account 71400	1
Credit the SGP account by USD 2,954 representing the incorrect charge	1
Credit the SGP account with non-SGP costs, if any	1
Ensure that documentation supporting payments is stamped 'paid' and cancelled in order to prevent double payment	1
Ensure that travel costs related to the Uganda workshop in 2004 were not already charged to SGP that year	1
Have bank reconciliations be prepared and reviewed by senior personnel independent from bank operations	1
Implement controls to check that payment postings were done correctly	1
Limit project expenditure to funds received or to authorized budget	2
Reclassify the charge related to international travel of individuals representing the SGP from the country programme to the 'global' account	1
Ensure that payments supporting documentation are stamped 'paid' and cancelled to prevent duplicate payment	1
Close unliquidated obligations and reconcile disbursement discrepancies between Atlas System and V-Imprest	1
Revise the MSA to reflect the Country Operations Group's decision not to insure equipment in that country by the UN and devise a system to deal with any financial and operational losses arising in case of loss of these uninsured assets	1
Ensure that petty cash replenishment is linked to submission of supporting documents for the amount received	1
Ensure that the DSA payment to two individuals was not already charged to UNOPS in 2004; credit the SGP account with non-SGP costs, if any	1
Formally request the UNDP Country Office to produce the returned cheques relating to the DSA payments to two individuals amounting to USD 1,200 and USD 600 respectively	1
Ensure that the cost of air tickets for three individuals for travel undertaken in 2004 were not already charged to SGP	1
Formally request the UNDP Country Office to produce for review all original documentation supporting the payment of USD 11,459 to a travel agency	1
2009	2
Get authorization from donors for non-budgeted expenditure prior to any commitment	1
Prepare and use a check-list to monitor disbursements compliance with applicable contractual clauses	1
General Administration (Including Assets)	2
2009	2
Improve monitoring of fixed assets (registry)	1
Support each expenditure with appropriate documentation; comply with UNOPS archiving procedures	1
Organization	1
2005	1
Ensure compliance with guidelines regarding appointment and tenure of national steering committee members	1
Procurement	1
2009	1
Ensure strict compliance with procurement guidelines set by donors	1
Grand Total - Recommendations Older than 18 Months as at 31 December 2010	82