

United Nations  Nations Unies
INTEROFFICE MEMORANDUM MEMORANDUM INTERIEUR

INTERNAL AUDIT DIVISION I
OFFICE OF INTERNAL OVERSIGHT SERVICES

TO: Mr.Rolf Knutsson
A: Executive Secretary
United Nations Compensation Commission

DATE: 10 April 2006

REFERENCE: AUD-7-7-7 (⁰⁰¹⁹⁸ /06)

FROM: Dagfinn Knutsen, Acting Director
DE: Internal Audit Division I, OIOS



SUBJECT:

OBJET: **OIOS Audit of UNCC Liquidation Activities (AF2005/820/04)**

1. I am pleased to present herewith the final audit report on the above-mentioned audit, which was conducted in September and November 05.
2. We note from your response to the draft report that UNCC has generally accepted the recommendations. Based on the responses, we are pleased to inform you that we have closed the recommendations 1, 4 and 5 in OIOS' recommendations database, and we have withdrawn recommendation 7. In order to close the recommendations 2 and 6 we request that you provide us with additional information as indicated in the text of the report and a time schedule for implementing each of the recommendations. OIOS reiterates recommendation 3 and requests that you reconsider your initial response concerning this recommendation. Please note that OIOS will report on the progress made to implement its recommendations, particularly those designated as critical, i.e. recommendations 3 and 6, in its annual report to the General Assembly and its semi annual report to the Secretary-General.
3. IAD I 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.
4. I take this opportunity to thank the management and staff of UNCC for the assistance and cooperation provided to the auditors in connection with this assignment.

Office of Internal Oversight Services

Internal Audit Division I



Audit of Liquidation Activities of the United Nations Compensation Commission

Audit no: AF 2005/820/04
Report date: 10 April 2006
Audit team: Venkata Bendapudi, Auditor-in-Charge

EXECUTIVE SUMMARY
Audit of Liquidation Activities of United Nations Compensation Commission
(AF2005/820/04)

OIOS conducted an audit of Liquidation activities of the United Nations Compensation Commission, Geneva in September and November 2005. The main objectives of the audit were to:(i) determine that liquidation activities are in accordance with the approved liquidation plan and with UN liquidation policies (ii) assess the efficiency and effectiveness in the disposal of assets (iii) evaluate UNCC's archiving policy and its implementation (iv) review internal controls in the liquidation process.

OIOS is of the opinion that adequate internal controls in the liquidation process of UNCC are in place. However OIOS identified certain shortcomings, which need to be addressed for the effective liquidation process. A comprehensive asset disposal plan is not documented. Assets worth \$95,000 are lying in an unsecured corridor of premises rented by the United Nations Compensation Commission. Despite the efforts of the Executive Office, the issue has not yet been resolved. There is a need to intensify dialogue with the UN office at Geneva to ensure timely transfer of assets to a secure location.

Delays in finalizing the archiving policy resulted in cost and time overruns and in the deployment of additional resources. Although UNCC established the Archiving Records Retention and Information Security (ARRIS) committee to oversee archiving policy, no milestones/timelines for each section were developed. OIOS recommends that UNCC develop a milestones/targets for each section to ensure that archiving activity is completed well in time. As both the archiving and access policy were approved by the Governing Council, UNCC Standard Operating Procedures (SOPs) are to be amended accordingly.

During 2005, circumstances necessitated extension of posts beyond the periods initially envisaged. The Governing Council in its fifty-eighth Session has approved additional posts (8 professional and 4 General Service) to complete the duplicate claims project and for the oversight of monitoring and assessment studies for the period of 6 months. OIOS recommends that approved changes in the posts should be reflected in the budget by making revisions on a timely basis to ensure that the necessary resources are available.

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I. INTRODUCTION

1. OIOS conducted an audit of liquidation activities of the United Nations Compensation Commission during September to November 05. The audit was conducted in accordance with the standards for the professional practice of internal auditing in the United Nations organizations.
2. United Nations Compensation Commission (UNCC) is a subsidiary organ of the United Nations Security Council. The Security Council established it in 1991 (Resolution 692 of 20 May 1991) to process claims and pay compensation for losses suffered as a direct result of Iraq's invasion of Kuwait. Compensation is payable to successful claimants from a special fund that receives percentage of proceeds from sale of Iraq oil. The UNCC is composed of three units: The Governing Council, the Panels of Commissioners and the Secretariat.
3. As of 7 November 2005, out of a total awarded amount of \$32 billion, only \$20 billion has been paid to the claimants. It is expected that payment of awards of individual claims will be completed by July 2006. Although the Governing Council approved the budget for 2006-2007 biennium, UNCC expects to complete the activities in the work plan by the first half of 2007.
4. After the completion of claim processing activities in June 2005, UNCC phasing out activities have accelerated. There has been considerable reduction in staffing levels to the present strength of 56. VVSB (Valuation Verification and Support Branch) was wound up. Payment of awards and archiving of the records and other phasing out activities will be the main focus areas for UNCC work plan for 2006.
5. Comments made by UNCC management on the draft report have been included in the report as appropriate and are shown in italics.

II. AUDIT OBJECTIVES

6. The major objectives of the audit were to:
 - (i) Determine if the liquidation activities of UNCC are in accordance with the duly approved liquidation plan and with UN liquidation policies and guidelines;
 - (ii) Assess the efficiency and effectiveness of disposal of assets;
 - (iii) Evaluate the archiving policy developed by the UNCC and its effective implementation;
 - (iv) Review the adequacy of internal controls in the liquidation process; and
 - (v) Review any other activities relating to liquidation of the UNCC.

III. AUDIT SCOPE AND METHODOLOGY

7. OIOS reviewed the liquidation procedures to ensure they were properly documented and implemented. Procedures established by the UNCC to mitigate key risks associated with liquidation activities were also reviewed. The audit focused on past and present liquidation activities and also planning for the period after UNCC is wound up. The methodology of the audit included interviews with key officials, documenting the system of liquidation to evaluate the adequacy of internal controls and testing controls for their adequacy and effectiveness.

IV. OVERALL ASSESSMENT

8. OIOS is of the opinion that internal controls in the liquidation process of United Nations Compensation Commission (UNCC) are adequate. However, some shortcomings need to be addressed in order to improve the efficiency of liquidation process. UNCC management should pay attention to issues such as monitoring of the archiving process by developing milestones/target dates for each section, incorporating recently approved policy changes on archiving in the UNCC Standard Operating Procedures and timely revisions in the budget to reflect additional approved posts for effective liquidation process.

V. AUDIT FINDINGS AND RECOMMENDATIONS

A. Disposal of Assets

9. As at 31 December 2004, UNCC had 764 non-expendable assets valued \$1.541 million. The majority of equipment is IT-related in terms of value and number. The Property Control Unit, Central Support Services Section of the UN Office at Geneva (UNOG), maintains electronic inventory records. UNCC does not have a Property Survey Board. The Executive officer of UNCC is the account holder for the assets. After obtaining the approval from the UNOG Property Survey Board, the value of assets written off during the last three years is given in table 1.

Table 1: Value of non expendable assets written off during the last three years

Period	Value of written off assets (\$)
Jan 03-Dec 03	10,530
Jan 04-Dec 04	642,670
Jan 05-Nov 05	549,094

10. Table 1 shows that about \$1 million worth of assets were written off during the last two years. We noted that written off records were taken out from the inventory records.

11. According to UNOG office instruction dated 28 February 2005, "The responsibility for maintaining records and making proper arrangements for the conduct of physical inventories in respect of property assigned to, currently used by or acquired by each United Nations Office based in Geneva is delegated to the head of the office concerned. The head of the office shall be responsible and accountable for safe custody, effective utilization and control of all such property".

12. During the course of the audit we observed that a large quantity of shelving material, approximately 50 pallets with the inventory value of \$95,000 was stacked along the unsecured basement corridor of the International Center Cointrin (ICC) Building. UNCC rented the office space at the ICC building and the rental lease was expiring at end of December 2005. As the shelving material is in good condition, UNCC requested UNOG to utilize the shelves in their offices. UNOG declined the offer stating that the shelves were not suitable. However, the UNOG Property Survey Board approved the proposal of UNCC to offer the material for sale instead of discarding it. UNOG agreed to lift the material lying in the unsecured basement corridor of the ICC building and to initiate the process of offering these materials for sale. The Executive Officer of UNCC is in regular correspondence with UNOG to remove the written-off shelving material from the ICC building. He made a request to the acting Director of Administration of UNOG, to make the necessary space available in UNOG to enable the transfer of the assets from the ICC building. As of 30 November, the process of removing the assets from the ICC building had not been started.

13. While OIOS understands the constraint of shortage of storage space at Palais de Nations, leaving the assets in the unsecured areas would result in loss to the organization, due to damage or theft.

14. *UNCC, in its response to the draft report, indicated that while technically unsecured, the basement area where the pallets had been stacked was not easily accessible or visible to the public.*

Recommendation 1

The UNCC Executive Office should continue to pursue the question of storage space vigorously with UNOG administration.
(AF2005/820/04/01)

15. *UNCC accepted recommendation 1 and stated that as a result of the secretariat's efforts, UNOG agreed to store the shelving materials and they were transported to UNOG for storage during the first week of March 2006. OIOS is satisfied with the response and has closed recommendation 1.*

16. In addition, the Executive Officer is regularly in touch with UNOG to arrange for the sale of, a large inventory of written-off computer equipment, which have been available since April 2005. The UN Office at Geneva has not yet initiated the auction process. Meanwhile, UNCC requested UNOG to approve other options such as selling off written-off computer equipment to staff and donating it to the permanent missions, in the event that selling the equipment was not possible in the near future. The proposal is pending with UNOG for decision.

17. *UNCC, in its response to the draft report, indicated that the secretariat has not, however, suggested donation of the equipment, which was not deemed appropriate given its provenance, and which would in any event require a separate decision by the Property Survey Board.*

Recommendation 2

UNCC should actively liaise with UNOG in order to obtain a decision about a suitable course of action relating to written off computers. (AF2005/820/04/02).

18. *UNCC partially accepted recommendation 2 stated that the secretariat will follow-up the matter with UNOG, but ultimately the implementation is beyond the control of UNCC. OIOS will leave this recommendation open until the receipt and review of the documentation evidencing the implementation.*

19. A well-documented asset disposal plan is essential for the effective implementation of the disposal process. Although we noted that the UNCC Executive Office is taking the necessary action, a documented asset disposal plan is not yet in place. Earlier audit reports have raised this issue. For proper monitoring, a documented disposal plan is essential.

Recommendation 3

UNCC should document the asset disposal plan in the interests of better asset management in the phasing out stages.
(AF2005/820/04/03)

20. *UNCC did not accept recommendation 3 and commented that the entire inventory of the UNCC relates to office furniture and equipment, all of which is directly related to the current staffing levels of the secretariat. The asset disposal plan, therefore, is essentially contained in the UNCC budget and staffing plans. As staff is released from service, the furniture and equipment thereby made redundant are regularly disposed off. The direct correlation of assets to staffing of the UNCC renders separate planning for asset disposal inefficient and unnecessary.*

21. OIOS is not convinced with the UNCC's assertion that a separate exercise for the disposal of assets would not be useful at this stage. Furthermore, OIOS disagree that the asset disposal plan is contained in the UNCC budget or draw down staffing plans. The Field Mission Liquidation Manual (FMLM) dated June 2003 spells out the basic organization and guidelines for the assets liquidation and might be useful for the UNCC's tasks associated with the asset disposal plan. OIOS therefore reiterate recommendation 3, which remains open pending receipt of documentation from UNCC showing that it has been fully implemented.

B. Archiving

22. In 1998, UNCC approached the Chief, Archives and Records Management Section (ARMS), New York for approval of the destruction of extra copies of completed claim files. In a fax dated 10 November 2004, the Archives and Records management section approved the destruction of copies of the claim files. The Registry Section of UNCC was responsible for overseeing the destruction of the records. The destruction of copies of the claim files was outsourced to a Swiss company, which specialises in the destruction of confidential records. A systems contract was established with the company to destroy the confidential documents. The company's practice was to collect the documents from the UNCC and destroy them at a place 60 km away from Geneva. The Board of Auditors expressed concerns about the controls in place in handing over confidential documents to the private company for destruction.

23. OIOS reviewed the controls in the destruction of records by observing the entire process. Registry Section is responsible for identifying the copies of the claims and place them in bins provided by the company. The bins are locked by the Registry Section staff. Locked bins are collected by the company and loaded in a closed truck. The company out-sources the truck driver from a reputed Swiss Security Company. Locked bins are taken to the company premises. The bins are unlocked inside the destruction area of the company premises by the company's authorized staff and the contents of the bin are loaded in a machine for destruction.

24. Adequate controls appear to be in place in the entire process. During discussions on the subject, the UNCC Executive Officer indicated that another Swiss company which is presently contracted by the UN office at Geneva, has expressed an interest in providing the services. This company offered two proposals: off site destruction of the documents at a cost of CHF 0.36 per kg and on site destruction at a cost of CHF 0.56 per kg. The on site destruction proposal provided for on site shredding of the confidential documents to be carried out in the UNCC office premises, shredded documents being finally destroyed in the site near Geneva. The quoted price of CHF 0.56/Kg is cheaper than the present contract price of the current company, which is CHF 0.66/kg. In the year 2005, UNCC spent \$39,000 (CHF 50,700) for the destruction of approximately 76,818 kg of confidential documents. Assuming the same quantity for destruction in 2006, as per the new proposal, total expenditure would be \$33,090(CHF 43,018) with the minimum savings of \$5,909(CHF7, 682) per annum.

25. As secure destruction of confidential records is the primary concern of UNCC, the proposal of on site destruction could provide better assurance that documents are destroyed. Given the importance of confidentiality of records envisaged in the Provisional Rules for Claims Procedure, we believe that cost consideration is one of the factors but not the only factor in the selection of destruction process. The risk of leakage of confidential information and other political consequences should be taken into account.

Recommendation 4

UNCC should consider the proposal of on site destruction from the new company in order to provide better security on handling the confidential records and possible cost savings (AF2005/820/04/04)

26. *UNCC partially accepted recommendation 4 and commented that the secretariat considered the proposal of on-site destruction of records from the new company, but decided for reasons of cost savings and practicality to recommend to UNOG to engage the services of the new company to destroy the records at its off-site facilities, beginning in or about March 2006. On-site disposal at the UNCC's premises would generate cost savings in excess of CHF 15,000 in 2006 alone, but would have required the involvement of UNCC staff for approximately four hours each time. Representatives of the secretariat visited the new company's facility at Vernier in February 2006 to watch the disposal procedures and followed-up with a visit to its Crissier facility on 15 March 2006. The secretariat is satisfied that the records will be disposed of in a secure and confidential manner and at a cost below that charged by the old company. OIOS is satisfied with the response and has closed recommendation 4.*

Status of Archiving

27. In June 2001, UNCC sought the opinion of the Office of the Legal Affairs (OLA) on a suitable retention and disposable policy of UNCC documents. OLA stated that since the commission is a subsidiary organ of the Security Council, a principal organ of the United Nations, the Commission's archives are the property of the United Nations. In the absence of any decision of the Security Council to the contrary, the Commission's archives will accordingly, when the commission is wound up, become the responsibility of the United Nations Archives and Records Management Service.

28. In October 2002, the Executive Secretary constituted an advisory committee (ARRIS-Archiving, Records Retention and Information Security) to further the secretariat's work in the implementation of an archiving and records retention policy, and to make recommendations to him in this regard. The membership of the ARRIS committee represented most areas of UNCC work, including the Claims Payment Section, Governing Council Secretariat, Information Systems Section, Legal Services Branch, Registry, Verification and Valuation Support Branch, and the Office of the Executive Secretary. The ARRIS Committee did contribute to the successful development of a computerized database of all types of paper and digital records.

29. In March 2003, upon the request of UNCC, the Archives and Records Management Section (ARMS) prepared an advisory report on retention policy development for UNCC records. It was recommended in the report that planning for implementation of the ARMS recommendations should begin immediately.

30. In December 2003, the Governing Council decided on an Archiving Policy for UNCC with the details of the policy remaining under the review of the working group on archiving. As per this policy, records would fall under three groups; the first group being the records of historical value, which were to be retained indefinitely; the second group being the records that should be retained for a fixed term period; and the third group being those records that would fall under the standard UN archiving regime.

31. According to the above policy Standard Operating Procedures (SOPs) of UNCC would fall under the first category, and should be retained indefinitely. Para 25 of the UNCC Standard Operating Procedures states that guidelines on archiving would be included upon the decision of the Governing Council. OIOS noted that an amendment to the SOPs is yet to be put in place. As the SOPs are required to be kept indefinitely, updating is essential for better record keeping.

Recommendation 5

UNCC should take the necessary steps to amend the secretariat's Standard Operating Procedures to reflect the policy decisions of the Governing Council relating to archiving of records. (AF2005/820/04/05).

32. UNCC accepted recommendation 5 and commented that although the UNCC archiving policy approved by the Governing Council is itself a category "1" record, and will be kept indefinitely, a copy will also be appended to the SOPs, together with a copy of the access policy approved by the Governing Council at its December 2005 session. OIOS is satisfied with the response and has closed recommendation 5.

33. Pursuant to Rule 106.11 of the UN Financial Rules and Regulations, which provides that "Accounting records and other financial and property records and all supporting documents shall be retained for such periods as may be agreed with Board of Auditors", in October 2004, UNCC approached the Board of Auditors for guidance. Following discussions between OIOS and the Board of Auditors, it has been agreed that the claim files and the payment records be kept for a period of seven years from the date of full and final payment of the claim award.

34. By the time the Governing Council decided on the archiving policy in December 2003, UNCC had already processed 155 installments of claims out of total 177. The Valuation Verification and Support Branch (VVSb) mandate had been fully carried out. The Secretariat then had to address the challenge of archiving the past records as per the archiving policy. Considerable resources and time had to be spent on the archiving of the records. In the absence of a timely archiving policy, the process of archiving records was delayed. OIOS noted that although the ARRIS committee is monitoring archiving activity, the Governing Council delay in finalizing the archiving policy resulted in the slowing down of the activity.

35. In the recent status report on archiving submitted to the Governing Council, the Secretariat indicated as follows:

Table 2: Status report on Archiving

Section	Status of Archiving
The Executive Office	Designated focal point. Archiving is expected to be completed before conclusion of regular work programme.
Governing Council Secretariat	Designated focal point. <i>Not yet commenced</i> due to on going work. Expected to be completed before conclusion of work.
Legal Services Branch. (i) Categories A, B and C claims	Although work programme for claims in regular A, B, and C claims completed before the decision on the archiving policy. Archiving of these documents completed.
(ii) Category D claims	Focal point designated. Expected to be completed by 31 December 05.
iii) Category E claims	Expected to be completed by 31 December 05.
iv) Category F claims	Expected to be completed by 31 December 05.
Article 41 unit	On going
VVSb	Boxes are with the Registry Section
Claims Payment Branch	Focal point designated. Expected to be completed prior to the conclusion.
Information Systems	Expected to be completed before the conclusion of the regular

Section	programme.
Registry	On going

36. UNCC, in its response to the draft report, indicated that in June 2005 the Committee on Administrative Matters of the Governing Council approved the funding for staff to go back to those records and archive them in accordance with the archiving policy. That work has been completed for the records relating to claims categories "A", "B", "C", "F1" and "F2", and has been substantially completed for "F3". "E1, "E2A" and "E/F" remain to be completed in the first half of 2006.

37. Good practice in records management requires that archiving of records should be carried out by the persons who performed the work. From the above table, clear-cut targets/milestones to each section on archiving were not established. In the absence of adequate targets, the possibility of complacency on the part of the staff cannot be ruled out, which would have an impact on the liquidation timeframes.

38. UNCC, in its response to the draft report, indicated that apart from the category "D" records, which had to be set aside in order to focus on the exercise to identify duplicates and other claims raising potential overpayment issues, all of those records have been archived in accordance with the UNCC archiving policy. Archiving of the category "D" records is targeted for completion by the end of September 2006, with the archiving of panel materials and installment binders due to be completed by the end of June 2006.

Recommendation 6

UNCC should ensure that archiving activity is completed on time by the ultimate deadlines identified by the Secretariat by developing and enforcing milestones/targets for each section. (AF2005/820/04/06)

39. UNCC accepted recommendation 6 and stated that the ARRIS Committee will meet with the focal points to establish interim milestones against which to monitor the progress of archiving for each section. This recommendation remains open pending confirmation of monitoring the progress of archiving for each section.

C. Staffing

40. As of 30 November 2005, 56 staff is on board. The authorized staffing for 2006-2007 biennium is 35 posts, as of 1 January 2006.

41. Delayed finalisation of the archiving policy has resulted in one of the reasons for additional resources need. Based on the needs assessment carried out by the Secretariat, proposals for additional posts were put up to the Governing Council. In addition, OIOS noted that in the year 2005, there were changes to the number of authorized posts, in the form of extension of contracts, which were approved by the Governing Council. In the December 2005 sessions, the Governing Council approved twelve (12) additional posts (8 professional and 4 General Service) to carry out the duplicate claims project and for the oversight of monitoring and assessment studies.

42. As the budget for the biennium has already been approved, resource requirements are required to be revised taking into consideration the additional posts approved by the Governing Council. In order to ensure that necessary resources are available, UNCC preparation of revised budget estimates well in time is essential.

43. *UNCC, in its response to the draft report, indicated that the Council approved the extension of the 12 posts on the understanding that the budgetary implications would be consolidated and formally addressed by the Committee on Administrative Matters in March 2006. The CAM considered these matters at the March 2006 session, and further requested the secretariat to incorporate additional elements, including the budget for a successor arrangement to be implemented from July 2007. In doing so, the CAM noted that all of the changes, both approved in principle and projected, fall within the overall total budget for the biennium previously approved in June 2005. The secretariat was thus directed to present a consolidated budget revision proposal to the CAM at the June 2006 Governing Council session.*

44. *UNCC further indicated that although in the current instance, a redistribution of resources was approved in principle on the basis of preliminary budget implications, the Governing Council only approves new resources as part of a formal budget presentation. The "additional" posts were added under existing resources at the request of the Governing Council.*

Recommendation 7

UNCC should continue to reflect the approved changes to the manpower requirements in the budget by making the required revisions on time to ensure that necessary resources are available.
(AF2005/820/04/07)

45. *UNCC did not accept recommendation 7.* Based on the additional information provided, OIOS will revisit the budgetary controls as part of its pending audit assignments. Consequently, recommendation 7 is withdrawn.

D. Post UNCC planning

46. Although the Governing Council has approved the budget for the biennium 2006-2007, the commission is expected to complete payment of individual claims by July 2006 and to complete its work programmed by first half of 2007. The Secretariat submitted three proposals to the Governing Council on post-UNCC planning: (1) to hand over payment functions to UN office at Geneva, (2) to transfer the payment function to UN HQ New York, and (3) to transfer payment responsibility to Iraq.

47. The Governing Council in its fifty-eighth session decided on an interim basis, to maintain the compensation fund under the continuing oversight of the Governing Council, supported by a residual secretariat in Geneva. According to this proposal residual staff including staff from Registry Section will be required to be kept until the end of 2008. The Governing Council indicated that the present agreement is an interim measure and the option of transferring the payment function to Iraq will be kept alive.

VI. ACKNOWLEDGEMENT

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



D. Knutsen, Acting Director
Internal Audit Division I, OIOS

UNITED NATIONS



OIOS Client Satisfaction Survey

Audit of: UNCC Liquidation Activities

(AF2005/820/04)

	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 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"/>
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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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