UNOPS

INTERNAL AUDIT AND INVESTIGATIONS GROUP

INTERNAL AUDIT REPORT

OF

SOUTH SUDAN OPERATIONS CENTRE

AT

JUBA, SOUTH SUDAN

Audit Report
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Contents

Report on the internal audit of the South Sudan Operations Centre

I. Executive summary

Introduction

As part of its 2015 annual work plan, the Internal Audit and Investigations Group (IAIG) conducted an audit of the South Sudan Operations Centre. The field mission was conducted in Juba, South Sudan.

The audit was carried out in accordance with the International Standards for the Professional Practice of Internal Auditing. These standards require that IAIG plans and performs the audit to obtain reasonable assurance on the adequacy and effectiveness of governance, risk management, and control processes.

Audit rating

In IAIG's opinion, the overall level of internal control over SSOC activities is ***Unsatisfactory.***[1] This opinion is based on limited scope audit procedures which were performed on a sample basis. During the audit, no material issues have come to IAIG's attention which would indicate that a different rating is more appropriate.

Key audit issues and recommendations

The audit report contains 17 recommendations, nine of which are high priority and the remaining eight are medium priority. The high priority recommendations include:

Function	Audit recommendation
Strategic Management and Partnerships	The Director, SSOC, should: a) In the short-term, establish a clear organizational structure for the office based on OC and project needs which takes into account new reporting lines and ensures that sufficient compliance and oversight mechanisms exist between the SSOC and KEOH offices; and b) In the medium-term and in consultation with Headquarters, perform an assessment of needs and develop a human resources strategy for the OC. The organizational structure should be kept updated as required.
Project Management	The Director, SSOC, should strengthen the oversight performed on project expenditures at a detailed activity level and ensure that sufficient funds exist to support the continued engagement of personnel.
	The Director, SSOC, should: a) Ensure that no funds are transferred between projects except where approval for this has been obtained from donors; and b) Ensure that expenses are not directly charged to an unrelated project.
	The Director, SSOC, should apply lessons learned from the Kaya bridge collapse to the OC's ongoing infrastructure projects and share these lessons with UNOPS colleagues.

[1] See definitions in Annex 1.

Function	Audit recommendation
Finance	The Director, SSOC, should: a) Strengthen controls regarding the commitment process, verification of supporting documentation, and processing of payments by use of a checklist or similar tool; and b) Implement random spot checking of transactions to ensure that adequate verification is being done.
	The Director, SSOC, with assistance from the Finance Practice Group (FPG) at Headquarters should review project and personnel expenditures and General Ledger Journal Entries for 2014 and make any corrections required. Expenditures should be validated with clients, as necessary, once the review is complete.
Procurement and supply chain management	The Director, SSOC, should: a) Develop standard operating procedures for procurement and contract management, including clear roles and responsibilities and documentation requirements; and b) Ensure that sufficient field monitoring and reporting is in place to enable verification that activities are carried out in accordance with contract terms and conditions.
	The Director, SSOC, should: a) Strengthen supplier background checking using the guidance available from the Sustainable Procurement Practice Group (SPPG) and document the results in the procurement files; b) Ensure that supplier evaluations are completed for all contracts over USD 250,000 and documented on the Management Workspace; and c) Perform systematic monitoring for red flags of collusion and corruption.
Asset Management	The Director, SSOC, should: a) Ensure that the full cost of operating and maintaining each dwelling facility is calculated, and that individual rental rates, for both short-term and long-term tenancies, are determined in accordance with these costs; b) Recover any outstanding rent owing to the OC from 2014; c) Establish a housing committee to review rates and address issues, as required; and d) Ensure that standard leases are signed by all tenants.

The medium priority recommendations include: establishing regular communications and progress updates with partners and monitoring reporting deadlines to ensure timely submission to partners; clarifying the office's short-term and long-term business acquisition strategies and incorporating lessons learned and partner feedback; ensuring that accountability for project budgets and expenditures is assumed by the project managers in accordance with Organizational Directive 9, and that project managers are provided the tools and training to manage their budgets in accordance with UNOPS rules and regulations; developing lessons learned from project closure; strengthening controls to ensure that delivery is recognized in the accounting period in which it occurs and reminding all staff to submit payments for processing in a timely manner; ensuring that payments are made solely in the name of the vendor associated with the commitment; ensuring that standard operating procedures for asset management are put in place, including a tagging system, the division of responsibilities between the asset focal point and individuals responsible for project assets, maintenance of project and master registers, and timely recording of lost/stolen items and submitting for post-facto approval to the Local Contracts and Property Committee the procurement of furniture for the staff dwellings.

II. Audit report

Audit objectives and scope

The audit objectives were to determine whether the governance, risk management, and control processes over the Office's operations provide reasonable assurance to the Executive Director that:

a) Significant objectives will be achieved in all projects, programmes, plans and businesses;
b) Resources are used economically and efficiently;
c) Financial, managerial and operating information is accurate, reliable, relevant and timely;
d) Activities and transactions comply with policies and procedures and the relevant agreements and contracts; and
e) Assets are safeguarded.

The audit was completed as per the approved planning memorandum and taking into account the findings of the risk assessment exercise carried out prior to the audit. IAIG reviewed the effectiveness of key controls over operational processes and management practices, with a limited focus on the functional areas relating to (i) strategic management and leadership, (ii) project management, (iii) procurement and supply chain management, and (iv) finance.

Identified opportunities for improving management control over other functional areas are also reported as deemed appropriate.

The audit covered the activities of the South Sudan Operations Centre from 1 January 2014 to 20 February 2015.

Background of the Office

The UNOPS South Sudan Operations Centre (SSOC) is based in Juba, Republic of South Sudan. Its operations are largely focused on the implementation of physical infrastructure projects. SSOC also procures goods and services and provides operational support to government institutions in South Sudan. SSOC's partners include the United States Agency for International Development (USAID), the United Nations Development Programme (UNDP), the United Kingdom's Department for International Development (DFID), the European Union, and the governments of Italy, Japan and Norway.

2014 was a challenging year for UNOPS in South Sudan. Fighting had broken out in the country in December 2013, which resulted in a number of projects being disrupted in 2014. UNOPS consulted with the government and donors to shift the location of some works so that projects could continue, but two projects had to be cancelled as a direct result of the crisis. Further, in August 2014, the Kaya Bridge, one of three bridges built by UNOPS for USAID, collapsed due to a design flaw. The financial repercussions of this collapse for UNOPS are currently estimated at USD 3.8 million.

The business development potential for UNOPS in South Sudan also changed, with the primary need for investment in the country shifting from development to emergency works and humanitarian aid. The economy has suffered greatly[2] and it is estimated that 1.5 million people in South Sudan have already been displaced and 2.5 million people will be severely food insecure in 2015.[3]

SSOC reorganized its office in 2014 and personnel numbers fluctuated, mostly due to the conflict and resultant reduction in delivery. Effective 1 January 2015, SSOC saw a change in leadership and the office began reporting to the Kenya Operational Hub (KEOH) rather than to the Africa Regional Office.

IAIG wishes to extend its appreciation to the management and personnel involved in the audit at SSOC, as well as practice personnel at Headquarters, for their full cooperation during the audit.

The detailed audit observations and recommendations are provided in Part III of the report.

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[2] Bariyo, Nicholas (14 January 2015), *South Sudan's Economy Dragged Down by War, Report Says*, Wall Street Journal, www.wsj.com/articles/south-sudan-conflict-could-cost-28-billion-over-five-years-report-says-1421244475 [accessed 10 March 2015].

[3] OCHA South Sudan (1 December 2014), *South Sudan Humanitarian Response Plan 2015*, www.unocha.org/south-sudan/ [accessed 10 March 2015].

III. Detailed assessment

1. Strategic management and partnerships

Observation 1 Organization of the office

As part of the UNOPS annual budgeting process, offices are required to submit an organizational structure to Headquarters. The benefits of having a structure in place is the establishment of clear reporting lines within the office and the enablement and better functioning of UNOPS Accountability Framework (Organizational Directive 2), Internal Controls for UNOPS Offices (OD 3), and the UNOPS Internal Control and Risk Management Framework (OD 27).

IAIG noted that there was no organizational chart in place in 2014. However, a resourcing tool was developed mid-2014 to assist in the allocation of resources and the monitoring of contract expiry. In addition, there was significant movement of personnel and restructuring at SSOC in 2014, including:

- Turnover of 71 personnel - 50 contracts were terminated as a direct result of a drop in delivery, six contracts were not renewed, and 15 individuals resigned from their position;
- The creation of a strategic project management office and multiple project management offices; and
- Recruitment exercises for five project support specialists, seven deputy project managers and two project managers.

The absence of a comprehensive organizational chart, and significant changes to the office structure in 2014, led to a lack of clarity in reporting lines and roles and responsibilities. This exposes the office to the risk of gaps in process, accountability, and in oversight.

In the short-term (immediately), SSOC needs to clarify its organizational structure, taking into account its new relationship with KEOH and any opportunities it may have to draw on existing resources from within the Hub, with particular attention to compliance and oversight mechanisms. Work on this new structure had already commenced during the IAIG mission.

In the medium-term (within the next three months), the office needs to develop a comprehensive human resources strategy based on an assessment of the needs of the office, taking into account organizational objectives, projected delivery and targets, any gaps identified and any solutions found for issues to be addressed. SSOC should also make use of the available resources at Headquarters, such as the Integrated Practice Advice and Support (IPAS) and People Change and Practice Group (PCPG) for additional support.

Clarification of the organizational structure, based on OC and project needs, began prior to the audit field work; this new structure became fully operational as of 1 April 2015. The SSOC organigram remains a 'living' document and will be subject to change as time progresses, reflecting the changing needs of the OC. The organigram reflects the staff available, by role and funding source, as well as defining the reporting lines and oversight responsibilities across the structure. Dialogue has started, and continues, with the KEOH management team to achieve appropriate synergy and efficiencies between the two levels of operations.

Recommendation: IAIG/5002/01	**Priority:** High
The Director, SSOC, should: a) In the short-term, establish a clear organizational structure for the office based on OC and project needs which takes into account new reporting lines and ensures that sufficient compliance and oversight mechanisms exist between the SSOC and KEOH offices; and b) In the medium-term and in consultation with Headquarters, perform an assessment of needs and develop a human resources strategy for the OC. The organizational structure should be kept updated as required.	

Management comments:

Management agrees. The needs assessment, followed by the introduction of an HR Strategy, has commenced, but will take time to complete. The needs assessment has driven the development and introduction of the organigram. Consultation with respective elements within UNOPS HQ has already commenced, and two principal and significant support missions to SSOC from Copenhagen have taken place in April 2015: a three-week programme and project-focused support mission from SPMPG (12 April – 1 May), and a one-week change-support-focused mission by PCPG (14 – 17 April). The successful completion of these missions will ensure that SSOC is much better placed to develop and implement an appropriate, effective and comprehensive HR Strategy by 30 June 2015. Meanwhile, work is already underway to establish new and/or adjusted posts within the structure, to meet requirements identified by the ongoing change programme.

Observation 2 Partnerships

During the field work, IAIG organized meetings with UNOPS partners in South Sudan including USAID, UNDP, the United Nations Mission in South Sudan (UNMISS), the European Union, DFID and the Embassy of Norway.

Overall feedback from partners and stakeholders was candid and constructive. All partners acknowledged the challenges that UNOPS and all agencies faced in 2014 due to the ongoing conflict. However, partners identified a number of improvements required to increase confidence in UNOPS operations, in particular the need for more communication and interaction with the office's senior management, and greater continuity of project managers. One partner cited a four-month delay following their request for a detailed financial report and a second partner cited a series of errors in monthly reporting which had led to a delay in the draw-down of funds. All partners expressed a willingness to continue working with UNOPS in South Sudan provided that the key issues are addressed.

The professionalism of a number of UNOPS project managers, as well as the response of UNOPS to the bridge collapse, were highlighted as strengths.

Recommendation: IAIG/5002/02	**Priority:** Medium
The Director, SSOC, should: a) Establish regular communications and progress updates with partners; and b) Monitor report submissions on an SSOC-wide basis to ensure timely and regular reporting to partners.	

Management comments:

SSOC management fully recognizes the urgent need to solidify partnerships. The focus so far in 2015 has been to address this shortfall, and substantive meetings (and missions) by the Director have already taken place with many including, amongst others, UNMISS, UNDP, UNICEF, UNHCR, WFP, UNMAS, UNESCO, DFID, USAID, Embassy of Japan, JICA, World Bank, and State Ministries. The need to reinforce partnerships with more elements of the host government is recognized, and this will be rectified in the near future, once improvements in this area have been largely overcome within the donor community. The Director, SSOC, will continue to take responsibility for coordinating and implementing effective stakeholder engagement at all levels, and a Standard Operating Procedures (SOP) is being developed to address this issue. This will include the supervision and quality control of reports required by partners as per legal agreements, as well as regular unofficial engagements with stakeholders to ensure the visibility of SSOC, thereby fostering an atmosphere of improved trust.

Improving reporting submissions is part of a larger ongoing initiative which will be covered by the OC-level Stakeholder Engagement Strategy currently under development, which is to be completed and in place by 31 July 2015, and which will include relevant communication strategies and plans.

Furthermore, the recruitment of a dedicated reporting officer at the country office level has already commenced and, at the time of writing, the vacancy announcement for this post has closed, and is subject to shortlisting and interviews. This function, once operational, will provide oversight and quality assurance of all reports being sent out externally from SSOC, ensuring timeliness and quality of content.

Observation 3 Business acquisition

SSOC's portfolio of donors is currently sufficiently diversified, with funding from ten United Nations agencies, multi-donor funds, and government donors.

- In 2014, SSOC achieved USD 43.8 million (55.4 percent) of its target of USD 79 million in new business. The acquisition of a USD 38 million feeder roads project funded by the European Union accounted for 86.8 percent of this new business.
- The office's business acquisition target for 2015 is set at USD 75 million. Currently, in the pipeline SSOC has USD 61 million at a probability of 50 percent or higher, and a further USD 32 million with likelihood below 50 percent.

Given the uncertainty regarding the security, economic and humanitarian situation in the country, UNOPS must be proactive in soliciting new business and flexible in light of the shifting landscape. Two projects have already been cancelled due to inaccessibility of work sites and there is a risk that, if the situation deteriorates further, more cancellations could occur.

A review of business development activities in 2014 noted some good progress and some areas where improvements could be made. In 2014, SSOC created a pre-Leads System tool and collected partnership data, which the office has compiled on its intranet. However, IAIG noted that while a high-level strategy for the office was detailed in the Africa Regional Office regional business plan, the strategy at the office level was unclear.

SSOC management agrees that there is much uncertainty regarding the security, economic and humanitarian situation in the country, and recognizes fully the potential impact this situation may have on the financial viability of SSOC. Furthermore, it is recognized that no effective engagement development strategy currently exists within SSOC. Efforts to address this shortfall commenced with stakeholder mapping in March 2015, which is a key prerequisite to the development of SSOC's strategy. Work is also ongoing to develop a comprehensive engagement development strategy, and SSOC will receive additional support in this process from UNOPS HQ with the temporary assignment to South Sudan of a specialist to work with SSOC to finalize the strategy by the end of June 2015. Further, a dedicated business development unit has been established under the Director's office, and is handling all business development issues on a centralized and coordinated basis, with the aim of relieving project managers of business development responsibilities, thus reinforcing a focus on project delivery.

Recommendation: IAIG/5002/03	**Priority:** Medium
The Director, SSOC, should clarify its short-term and long-term business acquisition strategies in light of the changing landscape in South Sudan, while incorporating lessons learned from past projects and partner feedback.	
Management comments: Management agrees. The strategy will be in place and operational by the end of the second quarter of 2015, and will be aligned to the UNOPS strategic plan and the regional and operational hub higher-level business plans. Further, the requirement to incorporate lessons learnt from previous experiences is well noted and, to enhance the OC's capacity to achieve this, a new lessons log tool was introduced across SSOC in April 2015 and is being implemented.	

2. Project management

Observation 4 Management of project funds

Transfer of funds between projects

UNOPS Financial Regulations and Rules (FRR) rule 116.04 states that the transfer of funds between the budgets of different projects, whether or not such projects are funded by the same funding source, shall not be permitted without the prior written authorization of the said funding source, unless stated otherwise in the agreement.

IAIG reviewed 20 General Ledger Journal Entries (GLJEs) and observed:

- Three GLJEs totalling USD 109,000 for operational expenses that were directly charged to an unrelated project without donor approval;
- Three GLJEs totalling USD 62,250 for salaries charged against a related project; although the donor permits transfers between projects where the funds relate to the same activity, e.g. personnel costs, these salaries were paid not by transferring funds, but by directly charging the salaries against the unrelated project;
- Two GLJEs totalling USD 92,405 for salaries that were directly charged against an unrelated project due to lack of funds in their own project.

This practice reduces the accuracy of the financial position of projects for reporting and the lack of donor approval exposes the office to risk if expenditures are deemed by donors to be ineligible.

Management budget

In the same review of 20 GLJEs, one GLJE for USD 287,000 was for a transfer of salaries and travel costs from the management budget to a project (76793) to reduce administrative expenditure. A note to file indicates that the transfer was completed to reflect additional support provided by personnel on the project. However, IAIG noted that the 2014 management budget was not fully spent (balance was USD 132,000) and therefore that the transfer of the full amount was not necessary. Further, it directly contributed to the project personnel costs overspend. Ultimately, this practice affects project delivery and the calculation of net revenue for the office in 2014.

Personnel costs over-spend

UNOPS financial regulation 16.01 states that UNOPS shall maintain a project budget from which to fund activities, including works and services, undertaken in respect of a project. FRR rule 11.01 states that all project funds shall be held by UNOPS on behalf of a funding source, subject to the provisions of these financial regulations and rules and the respective project agreement.

IAIG reviewed the expenditure details of five projects and observed that overall none was over-spent. However, in two of these projects, personnel costs were exceeded with major portions of delivery yet to be completed.

- In one project (76793), USD 1.5 million in staff costs were recorded against a budget of USD 857,000. This project had experienced significant delays since July 2013 due to security and weather, was given a no-cost extension, and is scheduled to close in June 2015. Delivery of contractual services was 32 percent by end of 2014. If the project had continued, however, there would have been insufficient balance that could be moved between activities to cover the shortfall;
- In a second project (85525), the full project personnel budget of USD 600,000 was spent by the end of 2014. Due to weather and security delays, project works had not started in 2014. A budget revision, scope adjustment, and request for no-cost extension was underway with the donor at the time of the IAIG mission.

- In a third project (86944), USD 626,000 in personnel costs was spent against a 2014 budget of 526,000. Overall delivery for 2014 was 70 percent. The costs of 15 personnel were charged to the project in 2014 and the donor requested to delay any further recruitment of personnel.

IAIG notes that by February 2014, it was clear to the office that inaccessibility to project sites and donor uncertainty whether to continue projects would greatly affect the delivery of the office in 2014. Thus, the office began making plans to reduce personnel costs. In July 2014, 40 local contracts were terminated, and an additional 10 contracts were not renewed at other times in the year. Further, new budgeting and forecasting tools, as well as internal quarterly end stage reports were implemented during the year. A resource allocation tool was also created to help manage costs. However, the over-expenditure indicates that the measures taken to reduce personnel costs during the year were insufficient.

There is thus a need for improved controls regarding the planning, risk management and oversight of project and corporate budgets to ensure that project funds are planned and used in accordance with the funding source approval and agreements.

In January 2015, SSOC management recognized the need for improved and effective oversight of all expenditures, as well as the impact on the OC if this is not achieved. To achieve better oversight, management initiated a structural and operational change initiative designed to promote and ensure control of ongoing activities at the project management level, effectively dispensing with an existing centralized approach to project management.

To establish and reinforce the authority of project managers, SSOC Directive 15/002 was issued on 3 February 2015 which stipulates that the only authority to approve any charge made to a project budget is the project manager, or in his/her absence, the deputy project manager or project support officer, as deemed most appropriate by the project manager. During the audit, SSOC recruited and now has in place (March 2015), an experienced UNOPS Finance and Budgeting Officer who will be responsible to the Head of Support Services for day to day oversight of, and support to, all financial planning, tracking and procedures, ensuring alignment with the organization's FRRs. As project manager for the management and LMDC budgets, the Director will be responsible for ensuring accurate forecasting and appropriate expenditure against both these budgets, and will be supported in this by the SSOC Finance and Budgeting Officer.

Recommendation: IAIG/5002/04	**Priority:** High
The Director, SSOC, should strengthen the oversight performed on project expenditures at a detailed activity level and ensure that sufficient funds exist to support the continued engagement of personnel.	
Management comments: Management agrees and will perform the necessary corrections. Project managers now have their own project resources as part of a defined project management team and, with this change, have assumed greater fiscal and operational responsibility within the project environment. Suitably qualified and experienced Project Support Officers (PSOs) will also be put in place to assist project managers with detailed financial planning and tracking. This will be achieved through a combination of recruitment of new staff where required, and the realignment of suitably qualified staff already existing within SSOC wherever possible and appropriate. PSOs will be required to confirm planned expenditures with the Finance and Budget Officer, the latter having the final responsibility for approving payments. Furthermore, more robust use will be made of projects' governance structures, particularly the Project Board, which will review expenditures against budgets during Project Board Meetings, the frequency of which will be as defined in the relevant legal agreement.	
Recommendation: IAIG/5002/05	**Priority:** High
The Director, SSOC, should: a) Ensure that no funds are transferred between projects except where approval for this has been obtained from donors; and b) Ensure that expenses are not directly charged to an unrelated project.	

Management comments:

SSOC management agrees and will perform the necessary corrections. The SSOC Finance Officer, now in place, will ensure this practice is never repeated, and project managers will also support rectification of this issue under SSOC Directive 15/002. The SSOC Finance and Budget Officer will have the final authority to approve transactions and, where necessary, will work closely with projects' PSOs to determine the legitimacy of any and all payments being requested.

Observation 5 Kaya bridge collapse

In August 2014, the Kaya bridge collapsed shortly after its completion. This bridge was one of three built by UNOPS as part of the USAID 'Responsive Assistance for Priority Infrastructure Development' (RAPID) programme.

Immediately following the collapse, UNOPS Sustainable Infrastructure Practice Group (SIPG) performed an internal review and later engaged an external firm to investigate the collapse. Both reviews determined that a design flaw was the cause of the collapse. The other two bridges in the work package, the Koni and Kayibu, had the same flaw and also needed replacing. SSOC is submitting for a write-off of approximately USD 3.8 million for the original costs, removal of the existing structures and reconstruction of the three bridges. FPG has raised an accounting provision for this write-off.

Resultant from this issue, UNOPS has begun a review of its sustainable infrastructure quality assurance procedures, and in 2015 IAIG will also be conducting a review of infrastructure practices using case studies from other UNOPS offices. The results of these reviews will be shared with all offices and SSOC should note any recommendations and apply them to future works, as well as lessons learned from the collapse.

IAIG also reviewed the procurement file for the bridge construction and noted some areas for improvement. Please also see Observation 8 for more detail regarding contract monitoring.

- The Invitation to Bid (ITB) stipulated that the contractor should have successfully executed a similar contract within the last three years. Although the winning bidder had recent construction experience, its most recent experience constructing a bridge was outside of the three-year requirement. A bid clarification meeting was held with the two lowest bidders to discuss experience, but minutes were not prepared. Therefore, it is unclear if further clarification was provided.
- The financial statement submitted was not certified and audited, contrary to the requirements of the ITB.
- The bank guarantee was not provided within 14 days of the signature of the contract.
- Written monthly progress reports from the contractor, as required by the contract, were not available. Information on the progress and execution of the contract is gathered on-site and summarized in the weekly and monthly reports submitted by UNOPS to the donor. These reports contain high-level information.
- To remove the Kaya bridge, the contractor received a prepayment of USD 30,000, in exception to the contract terms and conditions, and citing a clause for emergency works. The company did not provide a bank guarantee for this advance payment. Although guarantees for advance payments are only required for amounts over USD 50,000, they should also be considered for amounts below this threshold.

Recommendation: IAIG/5002/06	**Priority:** High
The Director, SSOC, should apply lessons learned from the Kaya bridge collapse to the OC's ongoing infrastructure projects and share these lessons with UNOPS colleagues.	
Management comments: SSOC management recognizes the need to extract and share with UNOPS colleagues key lessons learnt from the Kaya bridge failure. This is an ongoing exercise and will be reinforced with the introduction of the new lessons log tool (see above - 5002/03) as well as the arrival of the project manager who will manage the rebuild project of the Kaya bridge, and the two associated bridges. Lessons pertaining specifically to this project will be shared with UNOPS HQ (SIPG and SPMPG) for review and comment prior to being shared formally with other colleagues in UNOPS on a larger scale.	

Observation 6 Accountability for budget management

Organizational Directive 9 on 'Internal Control for UNOPS Offices' states that the project manager has primary responsibility for managing project resources and for approving all purchase requisitions and all requisitions for non-purchase-order payments. The project manager is the person responsible for ensuring that expenditures are in compliance with the relevant project agreements as per UNOPS FRR 112.04, 12.02 and 5.01.

Accountability for budget management in 2014 and early 2015 was unclear at SSOC. During the year, direct reporting between project managers and project budget officers was removed, with greater control taken by the Strategic Project Management Office under the Head of Sustainable Programme Management. These changes were made in an effort to exercise greater control over project budget management and to minimize errors. However, the result was that the roles and responsibilities of project managers were less clearly defined.

Recommendation: IAIG/5002/07	**Priority:** Medium
The Director, SSOC, should ensure that: a) Accountability for project budgets and expenditures is assumed by the project managers in accordance with OD 9; and b) Project managers are provided the tools and training to manage their budgets in accordance with UNOPS rules and regulations.	
Management comments: Management agrees. Accountability for project budgets has now been clarified under SSOC Directive 15/002. Project managers now have the authority and support of SSOC management, and available tools to manage their budgets in accordance with UNOPS rules and regulations. In concert with the SSOC Finance and Budget Officer, project managers and their PSOs will be supported, supervised and, as appropriate, trained on pertinent procedures, as well as being made fully aware of the content of OD 9. Training for all relevant project staff will be completed no later than 30 June 2015.	

Observation 7 Project Closure

FRR rule 116.07 states that the financial completion of project activities shall be accomplished within eighteen months of the month in which activity ceases or the project is terminated.

IAIG reviewed five projects under closure and noted that three projects had been under closure for more than 18 months. Issues with the disposal of and hand-over of assets were the cause of the delay

in the projects, while turnover in project managers and a lack of documentation of meetings and agreements with the donor also prolonged the process. Further, one of these projects did not have a budget for closure activities.

SSOC has created new project closure tracking tools to assist with the closure process, which should aid better tracking of the process. SSOC should also determine and share lessons learned from these projects so as to avoid recurrence in the future.

Recommendation: IAIG/5002/08	**Priority:** Medium
The Director, SSOC, should develop lessons learned from project closure to avoid recurrence of problems in future projects.	
Management comments: Agreed. To address this urgent issue, SSOC has now put in place 'SOP 001 – Project Closure' focusing specifically on project closure. Furthermore, work is already ongoing (supported by a field mission to SSOC by the SPMPG) to build the capacity of a Project Management Office (PMO) structure within SSOC. The PMO will have a dedicated Engagement Closure Manager (ECM) by the end of June 2015, and this ECM will be the lead focal point for coordination of all project closure activities for the OC, both operational (with project managers) and financial (with the HQ). SSOC management has also introduced a new lessons log tool in April 2015 (see above – 5002/03) which will fully support the process of identifying, capturing and learning lessons throughout the project lifecycle, including project closure. Project managers and their teams are currently undergoing training and are receiving advisory support in terms of managing lessons as part of the SPMPG support mission to SSOC. Overall management of lessons, at all stages of a project's lifecycle, as well as at the strategic level, will be the responsibility of the OC's PMO, which will be established by the end of May 2015, and supervised by the soon-to-be recruited new Head of Programme (end of June).	

3. Procurement and supply chain management

Observation 8 Effective contract management and monitoring

Section 13.1 of the UNOPS Procurement Manual (revision 5) states that contract administration is the responsibility of the procurement official in charge of the procurement process and requires involvement of the requisitioner or business unit, and at times also the input of the end user. Effective contract management and administration involves monitoring and control of contract performance, change management, dispute resolution, payments, and contract completion.

IAIG observed that while the procurement process files rested with the procurement section, the contract management file rested with the project teams. The procurement section was often only involved if an issue arose in the contract. Further, the office operates multiple document filing systems – electronic and paper. Therefore, the locations of key contract documents varied.

In four contracts reviewed, services or goods were provided outside of existing contracts.

- In one contract for USD 1.2 million works were continuing two months after the contract had expired. The contractor requested a time extension in June, UNOPS requested approval of the donor for this amendment in July and the donor approved the no-cost extension in September. A retro-active amendment for this contract was later done.
- For two contracts, fuel was provided one month beyond the expiry date of the contract, and no amendments were made.
- For one fuel contract, a purchase order for USD 39,430 was raised at the payment stage for four

months of fuel, some of which had been delivered in 2013, because no purchase order had been made at the requisition stage.

IAIG also noted that in one contract, the value of the purchase orders exceeded the contract value more than five times over. The purchase orders totalled 415,000 SSP, while the contract was not to exceed 72,000 SSP. Further, the price charged by the supplier for services greatly exceeded the prices agreed upon in the contract, and the services were charged to the wrong General Ledger account.

In four contracts reviewed, bank guarantees were provided late, outside the two weeks stipulated in the contracts. These guarantees are important to protect UNOPS in the event that the contractor is unable to perform the work.

IAIG also noted that for one contract weekly reports from the contractor, as required in the terms and conditions, were not all on file. There were only four weekly reports on file for six months of work. In the same contract, the works were sub-contracted to a local firm, which was a violation of the terms and conditions. This issue came to light only when a field visit was conducted by UNOPS in the second phase of the contract. Sub-contracting exposes UNOPS to legal risk; for example, if the sub-contractor does not perform, UNOPS cannot penalize the sub-contractor because no legal agreement exists between the two parties. At the time of the IAIG mission, the office had sought guidance from UNOPS Legal Practice to determine how to proceed.

In none of works contracts reviewed was a copy of the supplier's insurance policy retained by UNOPS. Although obtaining a copy is not a requirement of the Procurement Manual, having insurance is a standard clause of UNOPS agreements. Requesting evidence of insurance would increase UNOPS confidence that the health and safety of contract personnel is protected.

These findings demonstrate a need for clarified responsibilities and greater coordination between the procurement section and project teams and communication with suppliers to ensure that contract terms and obligations are met by all parties. Further, greater coordination would reduce the risk of over-expenditure and the legal risk to which UNOPS is exposed when works are sub-contracted or services are provided outside of contract.

SSOC management recognizes that field presence has been limited and there is an urgent need to make significant improvements in field monitoring and contract supervision, both of which attract partners to consider using UNOPS' services. The field environment in South Sudan is particularly challenging, with extreme weather patterns, limited physical infrastructure to facilitate movement in-country, and continuing civil unrest and sporadic conflict. All of these factors have a detrimental impact on the ability of UNOPS staff and contractors to deploy into and operate within the field environment.

With effect from 1 April 2015, project managers and their teams are to deploy to their respective project sites in the field as a matter of course, and no longer remotely manage activities from the country office in Juba. Where the nature of projects is such that there is not a principal field location to which the project manager can deploy, he/she will be required to conduct frequent and routine field missions to ensure oversight of contractor performance, and report accordingly.

Recommendation: IAIG/5002/09	**Priority:** High
The Director, SSOC, should: a) Develop standard operating procedures for procurement and contract management, including clear roles and responsibilities and documentation requirements; and b) Ensure that sufficient field monitoring and reporting is in place to enable verification that activities are carried out in accordance with contract terms and conditions.	
Management comments: SSOC management agrees and will perform the necessary corrections. SSOC also recognizes gaps created by the lack of any Standard Operating Procedures (SOP) across the OC. An IPAS Procurement Specialist mission occurred in April to assist in addressing these gaps. By 31 May 2015, Table 12 of the Procurement Manual – administration of and responsibilities for works contracts – will	

be in operation in the OC and incorporated into a new SOP for procurement and contract management. Expectations for field monitoring, contract supervision and reporting have been clarified to staff and will be implemented.

Observation 9 Documentation of supplier background checks and supplier evaluations

Section 8.10 of the UNOPS Procurement Manual (revision 5) states that UNOPS may only do business with eligible vendors not mentioned in UN or other sanction lists. The manual also provides a link to the UNOPS guideline on supplier background checking to be done at the discretion of the procurement official. Section 13.2.6 of the manual states that supplier performance evaluation is mandatory for all procurement activities valued at USD 250,000 or above and must be performed using the UNOPS Management Workspace on the intranet.

In its review of vendors, IAIG noted through an online search that in one case the managing director of a company had been accused of misappropriation of funds while under contract with UNOPS; however, this was unknown to the procurement section. It is important to note that no fraud was identified in this case. However, this information would be useful for future contracting with the vendor and routine monitoring of suppliers would help to identify issues such as this in the future.

IAIG also noted that vendor background checking was not documented in any of the 12 procurement files reviewed. Where required for submissions to the Headquarters Contracts and Property Committee (HQCPC) or Local Contracts and Property Committee (LCPC), the office indicates that a background check was completed. Although documentation using the checklist is not mandatory, it is good practice and useful for determining the eligibility of vendors and when more in-depth background checking may be appropriate.

Further, systematic monitoring for red flags of corruption or collusion would strengthen the procurement process. This could be achieved by updating SSOC's procurement tracking tool to include names of all bidding companies, contact and ownership information, and bid prices and reviewing this information for duplication, uniformity in pricing, throw-away bids, bid rotation, or other trends.

IAIG reviewed the Management Workspace for evidence of supplier evaluations for contracts over USD 250,000 for South Sudan. It indicates that 17 evaluations were due for 2014, but none have been recorded on the workspace.

Recommendation: IAIG/5002/10	**Priority:** High
The Director, SSOC, should: a) Strengthen supplier background checking using the guidance available from the Sustainable Procurement Practice Group (SPPG) and document the results in the procurement files; b) Ensure that supplier evaluations are completed for all contracts over USD 250,000 and documented on the Management Workspace; and c) Perform systematic monitoring for red flags of collusion and corruption.	
Management comments: SSOC management agrees. Background checking, completion and documentation of evaluations, and monitoring will be included in a procurement process specific SOP by 31 May 2015. Resources will be made available to conduct thorough background checks on capacity (technical and financial) of supplies before a contract is issued. With immediate effect all supplier evaluations for contracts over USD 250,000 will be completed and uploaded on the Management Workspace. All bid evaluation committees will complete a red flag checklist for every procurement activity they undertake and submit this to the Procurement Officer, and the Head of Support Services.	

4. Finance

Observation 10 Verification of documentation for payment

FRR rule 119.03 states that a verifying officer shall approve a voucher for payment when it is supported by documents which indicate that the goods or services for which payment is claimed have been received or rendered in accordance with the terms of the contract and the related commitment.

IAIG noted in a review of vouchers that one payment of USD 257,000 was processed with the wrong contract used as supporting documentation. In addition, requisitions were not consistently submitted for payments as part of the settlement of operational advances, although this practice was in place for petty cash reconciliations.

Errors in personnel charges

IAIG reviewed individual contractor fees and related payments (general ledger accounts 71205 and 71305) recorded throughout 2014 and found that approximately USD 1.4 million was charged against the incorrect project (23 projects, not including the management budget or LMDC budget). A review of Atlas data for SSOC GLJEs indicates that corrections amounting to approximately USD 750,000 were made in 2014 for salary and fees payments.

From the 20 GLJEs reviewed during the audit, it is evident that some charges were mis-posted due to the movement of staff from one project to another, while other charges were intentionally made against an unrelated project due to a lack of funds in the project that should have been charged.

It is difficult to ascertain whether the allocation of staff costs and corrections for 2014 was accurate because there was no organigram and there was movement of personnel between projects throughout the year. Mid-year, the office developed a resourcing tool to help alleviate some of these issues, but at the time of the IAIG mission, mis-posting was still occurring. Also noteworthy, some projects had the staff costs of a large number of personnel charged to them throughout the year. For example, one emergency works project (90424) had staff costs for 30 individuals charged to the project. While emergency works typically require a large number of personnel due to tight timelines, it would be prudent to ensure that all personnel charges against this project are valid in this and other projects with similarly large numbers.

These issues highlight the need for strengthening the commitment process and coordination between the OC's human resources section and budget owners to ensure that funds are available and the commitments are made according to the correct Chart of Account. Further a more detailed verification of expenditures needs to be implemented so as to reduce errors, whether these are intentional or otherwise.

Recommendation: IAIG/5002/11	**Priority:** High
The Director, SSOC, should: a) Strengthen controls regarding the commitment process, verification of supporting documentation, and processing of payments by use of a checklist or similar tool; and b) Implement random spot checking of transactions to ensure that adequate verification is being done.	
Management comments: Management agrees and will perform the necessary corrections. We will have SOP completed by 31 May 2015. Enhanced controls of the commitment process and payments' processing, as well as verification of supporting documentation, will be addressed in an SSOC SOP to be developed and issued by 31 May 2015. The use of a checklist will be an integral part of this SOP. The application of the SOP will be supplemented by the now existing OC organigram and Directive 15/002 which reinforces where accountability and responsibility for project budgets rest, thereby removing the risk of erroneous charges to projects in the future. Random checks of transactions will be made by both the Head of Support Services and the Director,	

and more robust use of the monthly IAIG Self-Assessment Audit Tool within SSOC will also help rectify this shortfall.	
Recommendation: IAIG/5002/12	**Priority:** High
The Director, SSOC, with assistance from the Finance Practice Group (FPG) at Headquarters, should review project and personnel expenditures and GLJEs for 2014 and make any corrections required. Expenditures should be validated with clients, as necessary, once the review is complete.	
Management comments: Agreed. SSOC has already benefitted from a senior member of FPG conducting a two-week mission to SSOC (March 2015) to review project and personnel expenditure and GLJEs for 2014. He has already initiated a number of the required corrections. A senior Finance Officer will conduct a 3-week mission starting 18 May 2015 and all corrections will be completed and reviewed by 15 June 2015.	

Observation 11 Timely recording of receipts

According to International Public Sector Accounting Standards (IPSAS) accrual accounting principles, expenses should be recognized in the accounting period in which they occur. For goods, the receipt date is dictated by the Incoterms of the agreement. For services, receipt should be done upon certification that services have been rendered and outputs delivered. Further, Atlas allows a standard five-day grace period for accommodating delays in raising receipts during the month-end.

IAIG noted in a review of 10 receipts that four were recognized in a different period and outside of the grace period. One of these four transactions, for USD 2,230, was receipted in February 2015 although services were received in 2014. Timely receipting helps ensure that receipts of goods and services are recorded in the correct year, so as to avoid affecting delivery for any given year.

Recommendation: IAIG/5002/13	**Priority:** Medium
The Director, SSOC, should strengthen controls to ensure that delivery is recognized in the accounting period in which they occur as required by IPSAS, and should issue a reminder to all staff to submit payments for processing in a timely manner.	
Management comments: SSOC will apply enhanced controls to rectify this shortfall in procedures, led by the SSOC Finance Officer, in conjunction with project managers and project management teams. This aspect will be covered by a specific SOP to be developed by the end of May 2015 and, where necessary, the Finance Officer will conduct training of project and other personnel to ensure familiarity with the IPSAS requirements, no later than the end of June 2015. A reminder to submit payments for processing in a timely manner was sent to all SSOC personnel.	

Observation 12 Vendor management

FRR rule 119.03 states that a verifying officer shall approve a voucher for payment when the payment is made against a recorded commitment entered into by an appropriate committing officer.

In a review of 20 vouchers, IAIG noted that for three payments totalling USD 8,666 the name on the cheque did not match the vendor in Atlas. The purchase order was created in the name of the company, but the office indicated that at the payment stage it was discovered that the company did not have a bank account. Therefore, the manager/owner provided supporting documentation – a letter and identification – requesting the cheque to be issued in his name, which the office then did.

In such a situation, UNOPS can write a letter to the bank stating that the manager/owner is a representative of the company (vendor) and, exceptionally, that he/she is authorized to collect and cash a cheque in the company's name. This process ensures that the payment and commitment match and reduces the risk that payment is diverted to an individual rather than a vendor.

Recommendation: IAIG/5002/14	**Priority:** Medium
The Director, SSOC, should ensure that payments are made solely in the name of the vendor associated with the commitment.	
Management comments: SSOC management notes this recommendation and, with immediate effect, will ensure that payments are only made in the name of the associated vendor. The responsibility for ensuring this happens will rest with the SSOC Finance Officer, supported by the Head of Support Services, and reviews will take place from time to time by the Director.	

5. Asset management

Observation 13 Standard procedures for asset management

The Administrative Instruction on the management of property, plant and equipment (AI/E0/2011/02 original and revision 1, December 2014) provides instructions for the acquisition, management and disposal of assets.

AI/E0/2011/02 section 5.4 states that upon delivery to UNOPS, property, plant and equipment should be tagged. However, there was no coherent tagging system in place at SSOC. IT assets were tagged with a number, some items were tagged with numbers from a previous system, and most low value assets had no tag. This lack of consistency increases the risk of loss or theft and reduces the efficiency of the physical verification process.

Out of ten high and low value items randomly chosen from the master list of assets, three low value assets (USD 385) could not be found due to a recent move within the office. A fourth asset was found, but was not tagged, which makes it difficult to verify that it was the asset on the master list.

Three lost or stolen items, valued at USD 1,052, were recorded in 2014. However, the office noted that in most cases it is not until a physical verification is performed during project closure that items are recorded as lost or stolen. In 2014, monthly project asset verifications and reports were implemented to assist in the timely recording of lost/stolen items. These reports would be further strengthened if the format is standardized; some projects recorded only high value assets, whereas others included low value assets as well. Further, the project listings did not reconcile with the master register because the master list was not up to date.

IAIG noted that the office implemented a new fleet management system on its intranet in 2014 for tracking vehicles' location, condition, and compliance with Minimum Operating Security Standards (MOSS) requirements. This was noted as a good practice.

Recommendation: IAIG/5002/15	**Priority:** Medium
The Director, SSOC, should ensure that standard operating procedures for asset management are put in place, including a tagging system, the division of responsibilities between the asset focal point and individuals responsible for project assets, maintenance of project and master registers, and timely recording of lost/stolen items.	

Management comments:

An appropriate SSOC SOP for asset management is already being developed in conjunction with IPAS Administration, and will be in place no later than 30 June 2015. A tagging system (Red Beam) is being procured by SSOC to record and tag all assets. All assets above the value of USD 2,500 will be recorded in Atlas by 31 May 2015, and all project and admin assets will be tagged by no later than 30 June 2015.

All SSOC assets will be recorded in a Master Register under the responsibility of the SSOC asset focal point in Support Services. All newly received assets will be entered into the appropriate register, and the register will be updated at that time. A copy of the assets list of each project will be kept in the project's blue file (Project Master) under the responsibility of the project manager, and kept updated by the PSO, who will work with, and report to, the asset focal point. A quarterly asset verification system for all project and admin assets will be in place and fully operational by no later than 31 May 2015, and the SOP will include the process of asset verification for those assets positioned in field locations.

All project assets will be verified every quarter by the project assistant, signed off by the project manager and submitted to the asset focal point in Support Services.

Observation 14 Establishment and management of staff dwellings

The Administrative Instruction AI/EO/2010/01 on the establishment, management and closure of corporate dwelling facilities provides instructions for UNOPS offices on the establishment and maintenance of accommodation, if warranted by the security situation, as is the case in South Sudan.

IAIG observed some weaknesses in the processes taken to establish and maintain dwelling facilities in two locations in Juba in 2014:

- There was no lease or legal agreement with the land-owner (UNMISS), despite efforts by SSOC to secure an official agreement;
- Construction of the dwelling facilities was funded using USD 379,000 from project funds allocated for the construction of accommodation in the field, not in Juba. Formal donor approval is not on file for the change of location, although monthly reports to the donor provided details regarding the works in Juba;
- The full operating costs of the dwelling facilities including utilities and maintenance is unknown; therefore, the rates charged to tenants in 2014 were estimates;
- Individual lease agreements were not in place in 2014;
- Furniture totalling USD 50,000 for the dwellings was purchased by individual renters and the cost deducted from the monthly rent; therefore, no procurement process was conducted. There was also no agreement for the treatment or transfer of assets, in the event that the renter departs the duty station;
- Rent was not consistently collected from all personnel who stayed in containers; one individual did not pay for four months, a default of USD 2,000.
- Rent was held in the locally managed direct cost budget, rather than its own Atlas project as is the standard practice.

At the time of the IAIG mission, the office had made some progress regarding the development of leases, the implementation of deduction of rent from salaries to ensure timely and accurate payment, and the creation of a new cost recovery project in Atlas for the dwelling facility.

Recommendation: IAIG/5002/16	**Priority:** High
The Director, SSOC, should: a) Ensure that the full cost of operating and maintaining each dwelling facility is calculated, and that individual rental rates, for both short-term and long-term tenancies, are determined in accordance with these costs; b) Recover any outstanding rent owing to the OC from 2014; c) Establish a housing committee to review rates and address issues, as required; and d) Ensure that standard leases are signed by all tenants.	
Management comments: Management agrees. Clarification of full dwelling facilities' operational and maintenance costs will be submitted to the SSOC Director by 31 May 2015. Meanwhile, SSOC Directive 15/003 (issued on 4 March 2015) stipulates the rental rates applicable for four different types of accommodation currently in use by international staff. This SOP also addresses the cost recovery mechanisms to be followed with regards rent, from both permanent SSOC staff and short-term visitors to the OC who are in receipt of DSA. This SOP will be adjusted as required to reflect up-to-date costs. By 31 May 2015, the senior Finance Officer, with assistance from the relevant project managers, will perform the necessary financial corrections: recovery of outstanding rent and dwelling construction costs. SSOC will establish a housing committee by 30 April 2015, and the committee will ensure that standard leases are signed by all tenants by 31 May 2015.	
Recommendation: IAIG/5002/17	**Priority:** Medium
The Director, SSOC, should submit for post-facto approval to the Local Contracts and Property Committee the procurement of furniture for the staff dwellings, and ensure that the appropriate procurement process is conducted in future for any additional purchases.	
Management comments: SSOC management takes note of this recommendation and will take the appropriate action for post-facto approval to the LCPC for procurement of dwelling facility furniture by no later than 30 April 2015. The requirement to ensure the appropriate procurement process is conducted in the future for any additional purchases is noted, and will be included in the SOP and enforced accordingly by the SSOC Procurement Officer, overseen by the Head of Support Services.	

Annex 1. Definitions of audit terms – ratings and priorities

A. Audit ratings

Effective 1 January 2010, the internal audit services of UNDP, UNFPA, UNICEF, UNOPS and WFP adopted harmonized audit rating definitions, as described below. IAIG assesses the entity under review as a whole as well as the specific audit areas within the audited entity:

- **Satisfactory**: Internal controls, governance and risk management processes were adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited entity.
- **Partially Satisfactory**: Internal controls, governance and risk management processes were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity.
- **Unsatisfactory**: Internal controls, governance and risk management processes were either not established or not functioning well. The issues were such that the achievement of the overall objectives of the audited entity could be seriously compromised.

B. Priorities of audit recommendations

The audit recommendations are categorized according to priority, as a further guide to management in addressing the issues in a timely manner. The following categories of priorities are used:

- **High**: Prompt action is considered imperative to ensure that UNOPS is not exposed to high risks (that is, where failure to take action could result in critical or major consequences for the organization).
- **Medium**: Action is considered necessary to avoid exposure to significant risks (that is, where failure to take action could result in significant consequences).
- **Low**: Action is desirable and should result in enhanced control or better value for money.

Low priority recommendations, if any, are dealt with by the audit team directly with the management of the entity under review, either during the exit meeting or through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in this Report.

Annex 2. Glossary

AI	Administrative Instruction
ATLAS	UNOPS ERP system, jointly with other agencies
COA	Chart of Account
CSPG	Corporate Support Practice Group
DFID	Department for International Development (UK)
ECM	Engagement Closure Manager
ERP	Enterprise Resource Planning
FPG	Finance Practice Group
FRR	UNOPS Financial Regulations and Rules
GLJE	General Ledger Journal Entry
HQ	Headquarters
HQCPC	Headquarters Contracts and Property Committee
HR	Human Resources
IAIG	Internal Audit and Investigations Group
IPAS	Integrated Practice Advice and Support
IPSAS	International Public Sector Accounting Standards
IT	Information Technology
ITB	Invitation to Bid
JICA	Japan International Cooperation Agency
KEOH	Kenya Operational Hub
LCPC	Local Contracts and Property Committee
LMDC	Locally Managed Direct Costs
MOSS	Minimum Operating Security Standards
OC	Operations Centre
OCHA	United Nations Office for the Coordination of Humanitarian Affairs
OD	Organizational Directive
PMO	Project Management Office
PSO	Project Support Officer
RAPID	Responsive Assistance for Priority Infrastructure Development
SIPG	Sustainable Infrastructure Practice Group
SOP	Standard Operating Procedures
SPMPG	Sustainable Project Management Practice Group
SPPG	Sustainable Procurement Practice Group
SSOC	South Sudan Operations Centre
SSP	South Sudanese Pound
UNDP	United Nations Development Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UNHCR	United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNMAS	United Nations Mine Action Service
UNMISS	United Nations Mission in South Sudan
UNOPS	United Nations Office for Project Services
USAID	United States Agency for International Development
USD	United States Dollars
WFP	World Food Programme