



INTERNAL AUDIT DIVISION

OFFICE OF INTERNAL OVERSIGHT SERVICES

AUDIT REPORT

Audit of Information Technology at the Department of Field Support – the Field Accounting System

11 December 2007

Assignment No. AT2007/600/02

United Nations  Nations Unies

INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

INTERNAL AUDIT DIVISION · DIVISION DE L'AUDIT INTERNE
OIOS · BSCI

TO: Ms. Jane Holl Lute, Officer-in-Charge
A: Office of the Under-Secretary-General
Department of Field Support

DATE: 11 December 2007

REFERENCE: AUD-7-1:6 (07- 00 795)

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

SUBJECT: **Assignment No. AT2007/600/02: Audit of Information Technology at the Department of Field Support – the Field Accounting System**

1. I am pleased to present the report on the above-mentioned audit, which was conducted from April to May, 2007.

2. Based on your comments, we are pleased to inform you that we will close recommendations 1, 6, 7, and 9 in the OIOS recommendations database as indicated in Annex 1. In order for us to close the remaining recommendations, we request that you provide us with the additional information as discussed in the text of the report and also summarized in Annex 1.

3. Please note that OIOS will report on the progress made to implement its recommendations, particularly those designated as critical (i.e., recommendations 4 and 8), in its annual report to the General Assembly and semi-annual report to the Secretary-General.

4. IAD is assessing the overall quality of its audit process and kindly requests that you consult with your managers who dealt directly with the auditors and complete the attached client satisfaction survey form.

cc: Mr. James Mutiso, Officer-in-Charge, FBFD, DFS
Mr. Rudy Sanchez, Chief, Headquarters CITS, DFS
Mr. Peter Griffith, Acting Chief, FSSU, FBFD
Mr. John Subai, Chief, Finance Section, UNMIL
Mr. Gerald Demeules, Chief, CITS at UNMIL
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors
Mr. Jonathan Childerley, Chief, Oversight Support Unit, Department of Management
Mr. Byung-Kun Min, Programme Officer, OIOS

INTERNAL AUDIT DIVISION

FUNCTION

“The Office shall, in accordance with the relevant provisions of the Financial Regulations and Rules of the United Nations examine, review and appraise the use of financial resources of the United Nations in order to guarantee the implementation of programmes and legislative mandates, ascertain compliance of programme managers with the financial and administrative regulations and rules, as well as with the approved recommendations of external oversight bodies, undertake management audits, reviews and surveys to improve the structure of the Organization and its responsiveness to the requirements of programmes and legislative mandates, and monitor the effectiveness of the systems of internal control of the Organization” (General Assembly Resolution 48/218 B).

CONTACT INFORMATION

DIRECTOR:

Dagfinn Knutsen, Tel: +1.212.963.5650, Fax: +1.212.963.2185,
e-mail: knutsen2@un.org

DEPUTY DIRECTOR:

Fatoumata Ndiaye, Tel: +1.212.963.5648, Fax: +1.212.963.3388,
e-mail: ndiaye@un.org

ACTING CHIEF, PEACEKEEPING AUDIT SERVICE:

William Petersen, Tel: +1.212.963.3705, Fax: +1.212.963.3388,
e-mail: petersenw@un.org

EXECUTIVE SUMMARY

Audit of Information Technology at the Department of Field Support – the Field Accounting System

OIOS conducted an audit of the Department of Field Support (DFS or Department) Field Accounting System (FAS) from April to May 2007. The main objectives of the audit were to (a) assess the systems operating environment, functionality and ability to meet the needs of DFS in providing reliable, timely and accurate information both at Headquarters and in the field missions; (b) identify risks that are relevant to the information assets and assess ICT general and application controls mitigating these risks; and (c) determine whether the systems' interfaces and information exchanges with other relevant ICT systems are adequate. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

The FAS is a mature information system, which has been used for more than a decade in all peacekeeping mission offices in the field. As such, a significant body of knowledge exists at DFS which supports all aspects of the FAS operations. Notwithstanding, OIOS noted several significant shortcomings in controls over the FAS operations in the areas of managing the chart of accounts, system change controls, and business continuity and disaster recovery. These shortcomings present vulnerabilities which necessitate enhanced manual controls and may compromise data security, integrity and availability.

DFS management already addressed the control weaknesses found in the area of managing the chart of accounts. In order to address the remaining shortcomings DFS management should act as follows:

- a. Complete the process of establishing a Change Management Board at Headquarters, including the promulgation of its terms of reference;
- b. Have the Change Management Board adopt change control procedures in the areas of changes to hardware, software and user access privileges; and
- c. Develop, document and implement a business continuity and disaster recovery plan at the United Nations Mission in Liberia (UNMIL).

The audit also noted some other, less critical control weaknesses. In order to address these, DFS management should:

- a. Conduct a data classification exercise, and implement necessary controls to guard against unauthorized access to data and to ensure data integrity; and
- b. Improve security measures over transmission of data from and to peacekeeping missions (this should be done after considering guidelines on electronic signatures, which are expected to be issued in the near future).

TABLE OF CONTENTS

Chapter	Paragraphs
I. INTRODUCTION	1-3
II. AUDIT OBJECTIVES	4
III. AUDIT SCOPE AND METHODOLOGY	5
IV. AUDIT FINDINGS AND RECOMMENDATIONS	
A. Chart of Accounts authorization controls need to be strengthened	6-8
B. Weaknesses in automated controls to prevent duplicate payments	9-12
C. Sunsystems does not support all necessary accounting processes	13-18
D. Sunsystems and Progen change control procedures need to be documented	19-23
E. Audit findings related to backup, disaster recovery and business continuity plans and arrangements	24-31
F. Physical security and safety: exposed cables at the Pan African Plaza Building	32-34
G. FAS Data Classification	35-36
H. Transmittals of end-of-month FAS data to Headquarters were not authenticated or validated	37-38
V. ACKNOWLEDGEMENT	39
ANNEX 1 – Actions needed to close audit recommendations	

I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the Department of Field Support' (DFS or Department) Field Accounting system (FAS) from April to May 2007. The audit focused on Information and Communication Technology (ICT) issues. FAS comprises the Sunsystems and the Progen system. Sunsystems is an "Off the shelf", commercially procured accounting system package. DFS implemented its "General Ledger" and "Purchase Order" modules at its field operations. The Progen system was developed by DFS "In-house". It interacts with Sunsystems for the calculation of payroll for locally recruited staff and Mission Subsistence Allowance (MSA) for international staff at peacekeeping missions. Both systems have manual interfaces with IMIS, the United Nations Enterprise-wide Resource Planning (ERP) system.
2. The Communication and Information Technology Service (CITS) at Headquarters and in the field missions provides Information and Communications Technology support to DFS.
3. Comments made by DFS are shown in *italics*.

II. AUDIT OBJECTIVES

4. The major objectives of the audit were to:
 - (a) Assess the systems operating environment, functionality and ability to meet the needs of DFS in providing reliable, timely and accurate information both at Headquarters and in the field missions;
 - (b) Identify risks that are relevant to the information assets and assess ICT general and application controls mitigating these risks; and
 - (c) Determine whether the systems' interfaces and information exchanges with other relevant ICT systems are adequate.

III. AUDIT SCOPE AND METHODOLOGY

5. The audit was conducted at Headquarters and at the United Nations Mission in Liberia (UNMIL). Interviews were held with key personnel and with process owners, documentation was reviewed and the information gathered was evaluated. A review of the FAS system's functionalities, internal controls, business continuity capabilities and plans and interfaces with other systems was carried out at UNMIL.
-

IV. AUDIT FINDINGS AND RECOMMENDATIONS

A. Chart of Accounts authorization controls need to be strengthened

6. In order to meet their operational and financial reporting needs, users of Sunsystems in field missions need to customize the Chart of Accounts (COA). The task of updating the COA at UNMIL is currently vested with finance assistants.

7. Sunsystems has no automated controls to prevent either posting incorrect entries to the COA or misclassifying accounts. While entries may be corrected at a later stage, delegating the authority to update the COA to finance assistants compromises the control structure by eliminating the review and approval process. Thus in OIOS' opinion the authority to approve new accounts should remain with the Chief Finance Officer (CFO) at the mission, and not be delegated further. The CFO should approve new accounts prior to posting them to the COA, and review the accuracy of the COA periodically.

Recommendation 1

(1) The Department of Field Support should establish a working procedure that requires the Chief Finance Officer at each mission to retain the authority to approve changes to the Chart of Accounts, and grant approval for any such change prior to posting it. The same procedure should also require the Chief Finance Officer at each mission to review periodically (at least annually) the Chart of Accounts to ensure its accuracy, and retain records of such reviews.

8. *DFS accepted recommendation 1 and stated that UNMIL has instituted appropriate controls for the approval of changes to the chart of accounts, and for periodic review of its accuracy. DFS will also remind other missions to institute such controls. Assignment of individual accounts within the chart of accounts will continue to be delegated as needed, but all accounts created will be reviewed by the Chief Finance Officer every month. Based on the action taken by DFS, recommendation 1 has been closed.*

B. Weaknesses in automated controls to prevent duplicate payments

9. The risk of making duplicate payments is addressed by a control in Sunsystems that requires "allocating" payments made to a related approved invoice. The allocating mechanism aims to "lock" the invoice for future payments.

10. OIOS observed that this control was not adequate as the users were able to bypass it by removing the allocation marker even after a payment had been effectuated. This renders the control ineffective, by making the invoice available once again for future payments.

11. OIOS however noted that the Field Finance Procedures Guidelines provide additional controls that address the risk of duplicate payments. The audit did not reveal any exceptions to these guidelines.

Recommendation 2

(2) The Department of Field Support should include stronger automated controls over payment of invoices in the functional requirements from financial systems that will be deployed in field missions in the future. Specifically, future systems should ensure that payment of invoices is recorded as a unique event/transaction, which cannot be modified at a later stage.

12. *DFS accepted recommendation 2 and advised that the recommendations made by the United Nations oversight bodies, including OIOS, are and will continue to be considered in the definitions of requirements from the new Organization-wide ERP system. That system is due to replace SunSystems, and is currently expected to become operational in 2010. Recommendation 2 remains open pending a review by OIOS of the functional requirements of the new Organization-wide ERP system regarding controls over payment of invoices in peacekeeping missions.*

C. Sunsystems does not support all necessary accounting processes

There is no automated funding sufficiency check before raising an obligation

13. During the audit at UNMIL OIOS noted that Sunsystems allows processing of payments without regard to availability of funding. Sunsystems further allows the obligation of funds beyond current unobligated balances. The process of checking for funding sufficiency is manual and depends on the user. Obligations are also liquidated manually during the invoice matching process.

14. Although the Sunsystems package provides a "Primary Budget Ledger" module for monitoring over-commitment and/or over-expenditure, this module cannot work in the United Nations environment where the business process was not aligned with that of Sunsystems. Instead, balances of Allotments, Obligations, and Disbursements are being maintained in different numbered accounts. This prevents Sunsystems from making easy, automated comparisons of balances.

Sunsystems provides no automated periodic report on unliquidated obligations balances

15. According to Financial Rule 105.8, the Certifying or Alternate Certifying Officers should periodically review outstanding obligations retained against appropriations of the previous financial period, to ensure that only valid obligations are retained in the books of accounts.

16. The information reviewed by the certifying officers is provided by the mission Finance Section in the form of a monthly report of all unliquidated obligations. This report is currently not readily available in Sunsystems and all balances have to be computed manually: a labour-intensive process which may be susceptible to errors.

17. OIOS learned that UNMIL management had not formally brought this matter to the attention of CITS at Headquarters for consideration and inclusion in future systems functional requirements.

Recommendation 3

(3) The Department of Field Support should include: (i) funding sufficiency check and (ii) reporting on the status of unliquidated obligations in the functional requirements from financial systems that will be deployed in field missions in the future.

18. *DFS accepted recommendation 3 and advised that the recommendations made by the United Nations oversight bodies, including OIOS, are and will continue to be considered in the definitions of requirements from the new Organization-wide ERP system. That system is due to replace SunSystems, and is currently expected to become operational in 2010. Recommendation 3 remains open pending a review by OIOS of the functional requirements of the new Organization-wide ERP system regarding funding sufficiency checks and reporting the status of unliquidated obligations in peacekeeping missions.*

D. Sunsystems and Progen change control procedures need to be documented

19. Change control procedures at UNMIL for both Sunsystems and Progen were not documented. The areas for which documentation of change control procedures are needed are as follows:

- a. Changes to software and to data tables
- b. Changes to infrastructure (hardware and networks); and
- c. Changes to Finance Section user privileges

Additionally, no mandatory time interval for changing user access passwords was set.

20. The absence of formal change control procedures results from the involvement and growth of UNMIL over time, and the presence of well qualified personnel in the ICT operations area. Initially, when UNMIL was starting there was no need to document change control procedures. With the growth of the mission, lack of this documentation presents the following risks:

In the area of software changes:

a. Inability to identify which software updates were implemented, and validate that they had been approved and tested.

In the area of infrastructure changes:

b. If topical solutions are made during changes to ICT infrastructure, they may result in non standard configurations of equipment which could in turn cause disruptions to operations and increase the costs of subsequent maintenance.

c. Documented change controls reduce the potential exposure to actions that compromise data security and integrity.

In the area of user privileges changes:

d. Unauthorized access to the systems presents a significant risk of exposure to potential threats to data security and integrity.

21. Some of the above-mentioned risks were partially mitigated at UNMIL by the availability of well qualified CITS staff. Although there were no formal change control procedures in place, changes to infrastructure (such as moving a server) were carried out in accordance with good practices. These changes were planned and communicated to users by electronic mail in advance, and were usually implemented outside of business hours of the mission offices.

Recommendations 4 to 6

(4) The Department of Field Support should have the Communication and Information Technology Service at Headquarters, in consultation with the Field Budget Finance Division and with Finance Sections and the Communication and Information Technology Service in the field, develop, document and implement software and hardware change control procedures;

(5) The Department of Field Support should have the Field Budget Finance Division, in consultation with the Finance Section Chiefs at the field offices of peacekeeping missions develop and implement a control procedure to record management authorizations to create, assign, modify and remove user privileges for Sunsystems and Progen; and

(6) The Department of Field Support should have the Field Budget Finance Division consider whether to establish a mandatory time interval for changing user passwords as a way of strengthening system access controls. The decision should take into account the cost of implementation, the risk of leaving the issue to the discretion of Finance Section Chiefs in the field, and the anticipated time frame for implementing the new organization-wide ERP system in field offices.

22. DFS accepted recommendations 4 and 5, and stated that it was in the process of establishing a Change Management Board (CMB) which will be responsible for the approval of changes to the Financial Accounting System (FAS). All peacekeeping missions will be instructed to submit proposed changes to the FAS control procedures to the Board for review and approval. Recommendations made by the United Nations oversight bodies, including OIOS, will be compiled and presented to the CMB for approval. This approach will promote consistent software configuration practices at peacekeeping missions. In addition, current formal change control mechanisms that were implemented by CITS will be shared with FBFD as guidelines for the CMB. Recommendations 4 and 5 remain open pending receipt by OIOS of the Terms of Reference (TORs) of the DFS Change Management Board (CMB) when established. These TORs should address oversight authority for changes of software, hardware and applications security settings.

23. DFS accepted recommendation 6 and stated that a mechanism to enforce changing users' passwords [in Sunsystems, sic] every defined time interval had already been put in place at UNMIL, and will be put in place at all other peacekeeping missions. Based on the information provided by DFS, recommendation 6 has been closed.

E. Audit findings related to backup, disaster recovery and business continuity plans and arrangements

The backup server for Sunsystems, Progen and SQL server at UNMIL is not yet operational

24. Sunsystems and Progen are both installed on a server that allows multiple users to work at the same time. The software that runs the applications on the server is "SQL server". The backup server configuration and schema for Sunsystems, Progen, and SQL Server at UNMIL, which have been in planning stages for several months, were not yet finalized or implemented during the audit.

25. The production (primary) server is installed in the server room in the Pan African Plaza building. The backup server is physically installed at the CITS datacenter in Star Base building, is powered up and has a copy of the Windows Server 2003 operating system installed.

26. However, as of 7 June 2007 no application software or data were installed on the backup server, and the logic to switch between primary and backup server configurations has not been decided upon.

27. The main risk related to this situation is loss of time if the server supporting Sunsystems and Progen fails. All data entry, analysis, and payment approval work of the Finance Section would come to a halt until the backup server can be loaded with the Sunsystems, Progen, and SQL application software and data tables, application data is restored from daily backup, and data that was entered subsequent to the daily backup is reentered manually.

Recommendation 7

(7) The Communication and Information Technology Service at the United Nations Mission in Liberia should assign high priority to completing the installation of a backup server for Sunsystems and Progen. The installation should be coordinated with the Finance Section, with other users, and with Headquarters, as necessary. The point in the process of switching from production to backup and back should be well defined and coordinated with other users at the United Nations Mission in Liberia.

28. *DFS accepted recommendation 7 and advised that UNMIL had completed the installation of the backup server, and that data replications are being made in accordance with the applicable guidelines. Based on the action taken by DFS, recommendation 7 has been closed.*

There is no business continuity or disaster recovery plan for the Finance Section at UNMIL

29. While CITS at UNMIL has a disaster recovery objective to restore communications and if possible data processing capability, the Finance Section does not have a plan for business continuity or a disaster recovery that enables it to continue operations during a period when data processing is unavailable.

30. A business continuity and disaster recovery plan should cover situations when it is still safe to work at the mission area, as well as evacuation scenarios. UNMIL's Finance Section should approve a planned level of restored functionality that is acceptable (the "Recovery Point Objective"), and the time frame for recovery (the "Recovery Time Objective"). Likewise, the plan should consider local data handling and data processing requirements such as photo copying, facsimile, special printers, and calculators.

Recommendation 8

(8) The Chief, Finance Section at the United Nations Mission in Liberia should develop a non-evacuation and an evacuation business continuity and disaster recovery plan. The plan should be coordinated with the Communication

and Information Technology Service requirements (such as server support, telephone and facsimile services), and cover other office products (personal computers, facsimile, photo copiers and printers). Specific attention should be focused on including a recovery point objective (RPO) and a recovery time objective (RTO) in the design of the backup and recovery schema.

31. *DFS accepted recommendation 8 and advised that UNMIL will request budgetary resources for engaging a consultant to perform an analysis of the business continuity process in the next budget cycle. Recommendation 8 remains open pending receipt of a copy of the consultant's work results, and the ensuing plans for business continuity and disaster recovery at UNMIL.*

F. Physical security and safety: exposed cables at the Pan African Plaza Building

32. During a site visit to the Pan African Plaza building at UNMIL, OIOS observed that coaxial cables connecting the radio equipment on the 7th floor to the antennas on the roof above the 8th floor left the radio room through a clean hole on the outside wall, approximately 3 inches (7.5 cm) above the floor. These cables were then strewn on the floor of an adjacent outside open area between the radio room and the building façade. This open area was used for casual breaks and other miscellaneous purposes, and was accessible through the main staircase without any restriction.

33. Because the cables were strewn on the floor of the open area, and not securely bundled and tied along the walls, both a safety hazard and a reliability risk exist. Staff and visitors who use this area could easily trip on the cables. Damage to the cables (whether intentional or not) can compromise the reliability of radio communication channels.

Recommendation 9

(9) The Communication and Information Technology Service at the United Nations Mission in Liberia should launch action to reroute the radio cables to minimize the risk of injury and possible damage to the cables.

34. *DFS accepted recommendation 9 and advised that UNMIL had implemented this recommendation. Based on the action taken by UNMIL, recommendation 9 has been closed.*

G. FAS Data Classification

35. ST/SGB/2007/6 of 12 February 2007 defines the procedures that should apply to sensitive information. The Finance Section at UNMIL did not yet classify the data that it handles (either as originator or as recipient/custodian). Presently all information created or managed by the Finance Section, UNMIL is

stored in the SQL database servers and database backup medium, and transmitted to UNLB, Brindisi and to DFS at Headquarters in clear text form.

Recommendation 10

(10) The Department of Field Support should launch a departmental exercise of classifying information and implementing the processes and controls required by ST/SGB/2007/6 entitled "Information sensitivity, classification and handling".

36. *DFS accepted recommendation 10 and advised that at the present the provisions of ST/SGB/2007/6 are being examined in order to identify an appropriate implementation mechanism. Recommendation 10 remains open pending receipt of the documented methodology to be followed by DFS to implement the requirements of ST/SGB/2007/6.*

H. Transmittals of end-of-month FAS data to Headquarters were not authenticated or validated

37. Controls over transmittal of end-of-month files from UNMIL to Headquarters address certain risks to data integrity by preventing receipt of damaged files. No controls were in place, though, to authenticate data files. This situation presents a minor risk of processing an incorrect file at Headquarters.

Recommendation 11

(11) The Department of Field Support should consider enhancing controls over data transmittal from peacekeeping missions by implementing encryption and digital signatures to authenticate data files received through transmission. This decision should take into account cost effectiveness, the requirements for classifying information as per ST/SGB/2007/6, and the anticipated time frame for implementing the new organization-wide ERP system in field offices.

38. *DFS accepted recommendation 11 and advised that following the information classification exercise required by ST/SGB/2007/6, and the anticipated issuance of guidelines on electronic signatures, CITS will implement additional controls to ensure data confidentiality. Recommendation 11 remains open pending receipt of a description of additional controls implemented by CITS, DFS, to ensure confidentiality of data transmitted to and from peacekeeping missions.*

V. ACKNOWLEDGEMENT

39. We wish to express our appreciation to the Management and staff of DFS from FBFD FSSU (formerly IMU) and CITS at Headquarters, and the Finance

Section and CITS at UNMIL, for the assistance and cooperation extended to the auditors during this assignment.

STATUS OF AUDIT RECOMMENDATIONS

Recom. no.	C/O ¹	Actions needed to close recommendation	Implementation date ²
1	C	Action completed	Implemented
2	O	OIOS should review the functional requirements of the new Organization-wide ERP system regarding controls over payment of invoices in peacekeeping missions	1 st Quarter 2010
3	O	OIOS should review the functional requirements of the new Organization-wide ERP system regarding funding sufficiency checks and reporting the status of unliquidated obligations in peacekeeping missions	1 st Quarter 2010
4	O	OIOS should be provided with the Terms of Reference (TOR) of the DFS Change Management Board (CMB) when established. These TORs should address oversight authority for changes of software, hardware and applications security settings.	4 th Quarter 2007
5	O	OIOS should be provided with the Terms of Reference (TOR) of the DFS Change Management Board (CMB) when established. These TORs should address oversight authority for changes of software, hardware and applications security settings.	4 th Quarter 2007
6	C	Action completed	Implemented
7	C	Action completed	Implemented
8	O	OIOS should be provided with copies of a business continuity and disaster recovery process analysis and plan at UNMIL.	4 th Quarter 2008
9	C	Action completed	Implemented
10	O	OIOS should be provided with documentation of the DFS methodology to implement the provisions of ST/SGB/2007/6.	Not Provided
11	O	OIOS should be provided with documentation of additional controls over data transmission to and from peacekeeping missions, following the anticipated issuance of guidelines on electronic signatures and a data classification exercise required by ST/SGB/2007/6.	Not Provided

1. C = closed, O = open

2. Date provided by DFS in response to recommendations.

UNITED NATIONS



OIOS Client Satisfaction Survey

Assignment Title: Audit of Information Technology at the Department of Field Support – the Field Accounting System

Assignment No.: AT2007/600/02

	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"/>
• Timeliness.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. The extent to which the audit recommendations were appropriate and helpful.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. The extent to which the auditors considered your comments.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Your overall satisfaction with the conduct of the audit and its results.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please add any further comments you may have on the audit process to let us know what we are doing well and what can be improved.

Name: _____ **Title:** _____ **Date:** _____

Thank you for taking the time to fill out this survey. Please send the completed survey as soon as possible to: Director, Internal Audit Division, OIOS
 By mail: Room DC2-518, 2 UN Plaza, New York, NY 10017 USA
 By fax: (212) 963-3388