Audit Report No. 18/1164-2:
EVD Incident Management in the Democratic Republic of the Congo
List of recommendations and status of implementation (as of 21 April 2020)

Recommendation	Responsibility for action	Action by WHO	Target Implementation Date	Status
1. CONTROL ENVIRONMENT				
1.1. Induction and mandatory trainings for deployees				
WHE/HQ should: (a) include in the deployment process a requirement for all non-staff deployees to complete the WHO mandatory trainings; and	WHE/HQ	Non-staff personnel recruited are informed systematically during pre-deployment formalities of the WHO mandatory trainings that are to be completed prior to their travel. Since December 2019, a new solution has been put in place to ensure that personnel have access to the modules prior to their start date, which was the main limiting factor. While the access issue was resolved, a number of face-to-face trainings have been done in the field on the aspects of prevention of harassment, sexual harassment, and sexual exploitation and abuse. 287 staff and non-staff attended these sessions and following the training signed a code of conduct.	31 December 2019	Proposed for closure - pending IOS documentation and testing

Recommendation	Responsibility for action	Action by WHO	Target Implementation Date	Status
(b) develop a system to record completed trainings and briefings provided to deployees or consider recording this information in the Virtual Strategic Help Operations Centre (vSHOC).	WHE/HQ	Tracking of mandatory trainings is now done outside of vSHOC in the relevant systems in place (iLearn and openWHO). HR teams in the field ensure that the status of completion of briefing form is entered systematically.	30 November 2019	Proposed for closure – pending IOS documentation and testing
1.2. Retroactive transactions				
(a) Field Coordination Offices, with support from the EVD Incident Management, should coordinate with WHE/HQ in order to determine a process to record expenditure in a timely manner, in particular in cases of temporary lack of funding and/or temporary unavailability of the relevant donor-related PTAEOs, for instance through the creation and use of temporary awards.	IM, with support from WHE/HQ	A process is in place with FNM to establish temporary awards, guaranteed by the Contingency Funds for Emergency. Cashflow issues have been resolved which was the main factor in delaying the availability of PTAEOs. Purchase Orders are now put in place in advance, for a rolling period of 3 months.	31 December 2019	Closed

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(b) The EVD Incident Management should implement a system to ensure that all future payments are recorded timely in GSM and the backlog of unrecorded payments is reconciled and processed as a priority.	IM	Purchase Orders are now raised and approved in advance of expenditure taking place, for a rolling period of 3 months. Finance and administration capacity has been strengthened in the field with additional staff in order to ensure timely action. A compliance officer has also been put in place to ensure close monitoring. Sub-coordinations that did not have the required human resources to do payment recording have been put under a bigger sub-coordination *i.e.* Biakato and Mangina are now under Beni.	31 December 2019	Proposed for closure - pending IOS documentation and testing
1.3. Emergency Policy and Standard Operating Procedures				
WHE/HQ should: (a) complete eManual section XVII on Health Emergencies and related SOPs, especially in the areas of operational support and logistics (e.g. establishment, management and closure of field offices; WHO emergency supply chain management principles; and OSL roles and responsibilities) and the use of SSAs; and	WHE/HQ	OSL SOPs have been finalized and are currently in clearance stage in order to integrate them to our internal policy documents. The use of SSAs has now been incorporated in the delegation of authority.	31 December 2019	Proposed for closure - pending IOS documentation and testing
(b) develop an operational tool kit to support administration and finance management and ensure consistent practices and management of field offices.	WHE/HQ	A delay was encountered, as the consultant selected and contracted for this, at the very last minute, cancelled the contract. The work has been conducted through in-house subject matter experts and building from existing regional initiatives. The platform will provide a set of checklists, tools and good practices (for various phases of the emergency operation) and around the areas of 1) programme management; 2) workplanning, budget and finance; 3) human resources; 4) operational support and logistics; 5) security; and 6) donor reporting. The new toolkit will ensure the timely exchange of good practices and help develop communities of practice to originate solutions for emergency operations.	31 January 2020	In progress
1.4. GSM responsibilities and approval limits				

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Given that this workplan is no longer in use, no formal recommendation is being issued; however, IOS advises the EVD Incident Management to ensure that the GSM approval workflow always provides for a sufficient segregation of duties.	*n/a*	n/a	*n/a*	*n/a*
2. RISK MANAGEMENT				
2.1. Risk management				
The EVD Incident Management, with support from WHE/HQ, should: (a) identify and assess significant strategic and operational risks, including the impact of WHO activities on the economic/social environment; and	IM, with support from WHE/HQ	The risk register has been incorporated into the WHO risk tracking tool. A risk management and fraud awareness workshop was held on 9-10 October in Goma with critical staff. A risk management workshop was organized on 6-7 February, with 32 participants with managerial and fiduciary roles, to further ensure that the risk mitigation actions are incorporated continuously in the emergency operations. At the end of the training, an Ebola WHO risk register was developed and approved by the Incident Manager with a clear process and timeframe for review.	30 November 2019	Proposed for closure - pending IOS documentation and testing
(b) ensure that operational risk mitigation actions are monitored and implemented timely.	IM	Risk management is integrated into operational discussions, including the weekly strategic meeting. The workshop on 6-7 February also strengthened this aspect. Tracking of risk response actions is done using WHO corporate tool. The risk register will be updated on a monthly basis in light of the security and operation context.	31 October 2019	Closed
3. PLANNING, BUDGETING AND MONITORING OF WORKPLANS				
3.1. Operational planning				

Recommendation	Responsibility for action	Action by WHO	Target Implementation Date	Status
In view of the establishment of subsequent Strategic Response Plan(s) and related budgets, the EVD Incident Management should: (a) clearly identify the categories of personnel deployed by the MOH (and other authorities if applicable) and, as far as possible, determine or provide an estimation of the number of individuals, the allowances to be paid, and their locations;	IM	Under the leadership of the World Bank, a biometric database has been setup by Deloitte to centralize the validation and tracking of all payments to Ebola workers, regardless of how they are paid. The IDs of the WHO payees are checked and then registered on the database. The official ID documents which are accepted are: voter registration cards, passports and DRC Ministry of Health IDs. For cash disbursements at the WHO premises, payees must produce their registered ID document which is cross checked to the database by WHO staff. The list of personnel to pay is provided by the MoH and has been incorporated into the database. WHO has been working with Deloitte to reconcile the database against the beneficiary payment list provided by the commissions. The reconciled process is being used to identify irregularities. Only payees matched to the databased are included in the final reconciled list sent to field offices for payment. The cases of unregistered beneficiary payments are reviewed using a systematic approach prior to payment and to ensure their registration. A mission to the field by Deloitte to register remaining beneficiaries had to be postponed because of COVID-related travel restrictions.	31 December 2019	In progress
(b) formally negotiate agreement with the MOH/national authorities on the number of MOH personnel to be deployed and the allowances to be paid by WHO; and	IM	The list is available and has been incorporated into the database developed with support from the World Bank and the local authorities. The revision of the SRP (4.1) is also ongoing to further define this aspect.	31 December 2019	Proposed for closure – pending IOS documentation and testing
(c) establish a proper reporting and monitoring system during the implementation of activities, to ensure that WHO pays allowances only to the personnel agreed upon and budgeted for, and for the agreed services.	IM	The database mentioned in the previous paragraph ensures the monitoring function. In addition, payments are now made through a banking institution which provides an electronic extract to WHO of payments on a regular basis.	31 December 2019	Proposed for closure - pending documentation and testing

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4. HUMAN RESOURCES				
4.1. Staffing of the response				
(a) WHE/HQ, in conjunction with WR WCO/DRC, should consider creating longer term positions for key positions, especially in MGA and OSL (similar to the IM position).	WHE/HQ, in conjunction with WR WCO/DRC	Positions were advertised on 4 September 2019 to address the longer term needs for the administrative and finance positions. The OSL Team Lead position has already been filled. Longer deployments have also been arranged in the meantime for critical positions.	30 November 2019	Proposed for closure – pending IOS documentation and testing
(b) For future emergencies, WHE/HQ should consider alternative options for the deployment of WHO staff in emergency response situations, including the deployment of key administrative and finance positions, such as the MGA Team Lead, OSL Team Lead, and Finance and Budget Officer, on longer term.	WHE/HQ	An option paper has already be completed to include in the revision of the Emergency Response Framework. Due to the current pandemic, the release of a new ERF has been put on hold. Nevertheless this recommendation has been taken into consideration in the HR plan for COVID-19 and is being implemented accordingly.		In progress
4.2. Recruitment and deployment database				
WHE/HQ should proceed with its planned actions to enhance vSHOC including the creation of an SOP to govern its management and use.	WHE/HQ	An SOP has been drafted on the use of the system and is being finalized. Additional training opportunities will also be organized. Delays have been experienced because of the launch of a revised vSHOC platform (EMS). This is expected to be completed by 31 March	31 December 2019	In progress.
5. PROCUREMENT				
5.1. Procurement of goods through DI				

Recommendation	Responsibility for action	Action by WHO	Target Implementation Date	Status
The EVD Incident Management should ensure that procurement of goods is done through goods POs and not through DIs.	IM	Staff have been briefed on this aspect. A finance officer and a compliance officer are now in place to ensure that this is fully adhered to. Local SOP has also been issued by the Incident Manager.	30 November 2019	Proposed for closure - pending IOS documentation and testing
5.2. Reporting emergency procurement to the Regional Contract Review Committee				
The EVD Incident Management should ensure that all cases that were subject to the emergency procurement procedures are reported to the RCRC on a *post-facto* basis at the end each quarter, as required by eManual XVII.9.3.4.	IM	A system enhancement has been put in place to automatically send reports on emergency procurement on a quarterly basis with the requested information, to BC managers and to the regional CRCs.	30 November 2019	Closed
6. DIRECT IMPLEMENTATION				
6.1. Direct Implementation				
The EVD Incident Management should ensure that: (a) retroactive DI is not systematically used to account for unrecorded payments but only if they comply with the SOP on DI in regard to: (i) the nature of the costs; (ii) the reporting requirements (financial and technical reports); and (iii) the completeness, accuracy and adequacy of supporting documentation;	IM	Staff have been briefed on this aspect. A finance officer and a compliance officer are now in place to ensure that this is fully adhered to. Local SOP has also been issued by the Incident Manager.	30 November 2019	Proposed for closure - pending IOS documentation and testing

Recommendation	Responsibility for action	Action by WHO	Target Implementation Date	Status
(b) costs that cannot be recorded under DI per the SOP on DI are recorded according to their nature under other expenditure types (refer to eManual XII.5.2 on Expenditure Recording for guidance on expenditure types that can be used under imprest/credit card);	IM	A system is in place. Staff have been briefed. A finance officer and a compliance officer are now in place to ensure that this is fully adhered to. Local SOP has also been issued by the Incident Manager. Re-recording of expenditures is being done by FNM.		Proposed for closure - pending IOS documentation and testing
(c) for DI activities that do not relate to the unrecorded payment backlog, strict compliance with the SOP on DI is applied; and	IM	Staff have been briefed on this aspect. A finance officer and a compliance officer are now in place to ensure that this is fully adhered to. Local SOP has also been issued by the Incident Manager.	30 November 2019	Proposed for closure - pending IOS documentation and testing
(d) controls are strengthened over expenditure reported in FACE reports are strengthened, i.e. completeness, accuracy and adequacy of supporting documentation.	IM	Staff have been briefed on this aspect. A finance officer and a compliance officer are now in place to ensure that this is fully adhered to. Local SOP has also been issued by the Incident Manager.	30 November 2019	Proposed for closure - pending IOS documentation and testing

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7. EIMPREST				**7.**
7.1. Use of cash in the field				
The EVD Incident Management, with support from AFRO, should continue to explore alternative mechanisms for making payments to beneficiaries who do not have bank accounts, such as the Direct Disbursement Mechanism (DDM), including mobile payments, already in use elsewhere in the African Region.	IM, with support from AFRO	A financial institution is now in charge of processing payments in mobile payment sites. From December to January 2020, cash payments to commissions staff have been brought down from 16% to approximately 1%. A ban on cash payment has been implemented since 10 February 2020. An exceptional authorization can be provided by the Incident Manager in extreme cases.	31 December 2019	Proposed for closure - pending IOS documentation and testing
7.2. Imprest accounts reconciliations				

Recommendation	Responsibility for action	Action by WHO	Target Implementation Date	Status
The EVD Incident Management should: (a) reduce the value of unreconciled balances in the monthly cash and bank reconciliations; and	IM	Purchase orders are now raised and approved in a timely manner to ensure ongoing reconciliation can be achieved. Balances have been reconciled in 3 of the 4 payment centres. Due to the evacuation in Beni in December, remaining expenditures are currently being inputted into WHO's system. With Beni being the only remaining hotspot, all the activities and expenses are occurring there, rendering the backlog catchup extremely difficult. Since February 2020, efforts have been made to ensure that Purchase Orders are raised before making any payment. However, there are still challenges in Beni with the recording of 2019 retroactive POs due to lack of funding/awards. Beni has recorded almost 80% of the retroactive POs in GSM.	31 December 2019	In progress
(b) reduce, and where possible, eliminate reliance on SSAs and other non-staff members in positions involving the management of significant volumes of cash.	IM	Management of cash has been drastically reduced with the use of electronic payments through a financial institution to mitigate this risk.	31 December 2019	Proposed for closure - pending IOS documentation and testing
7.3. Finance compliance review				
AFRO should review, on a sample basis, the supporting documentation attached to the Imprest for compliance with WHO rules and regulations, and completeness and accuracy.	GMC/AFRO	Compliance officer is now in place since November 2019. TORs have been developed for site visits, which are done on a regular basis. A compliance review was finalized in December and a visit to Beni sub-coordination is expected by early April. Visits are currently on hold but will resume after The lifting of COVID19 travel restrictions	30 November 2019	Closed

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8. INFORMATION TECHNOLOGY				
8.1. Information Technology				
The EVD Incident Management, in coordination with the Information and Communications Technology Management (ITM) unit at AFRO, should: (a) establish a plan of the IT infrastructure and connections.	IM	IT connection plan is in place and supervised by the regional office and HQ IT departments. Connections are tracked through an HQ dashboard. The Incident Manager is in touch with LEG/HQ to develop a template service contract for internet services. Furthermore, a full assessment and inventory of IT set-up is planned for March 2020.	30 November 2019	Proposed for closure - pending IOS documentation and testing
(b) establish and clarify the Terms of Reference of the EVD IT function for support, including for backup and business continuity plans.	IM	Standardized position descriptions for IT Officer and IT Assistant have been finalized.	30 November 2019	Closed
9. AWARDS				
9.1. Donor reporting				
WHE/HQ should: (a) clearly establish and communicate the roles and responsibilities for DRC Ebola related awards management and reporting to donors; and	WHE/HQ	Roles and responsibilities have been discussed and agreed. An internal SOP has been finalized.	30 November 2019	Closed
(b) ensure that donor reporting requirements, including deadlines, are monitored and complied with. Award Managers should ensure that their respective teams complete all necessary activities in a timely manner so that the required reports to donors are prepared in a timely manner.	WHE/HQ	Donor reporting requirements, including deadlines, are monitored and complied with. Weekly monthly calls take place to ensure follow-up.	30 November 2019	Proposed for closure - pending IOS documentation and testing

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10. ASSET MANAGEMENT				
10.1. Completeness of the fixed assets register				
(a) The EVD Incident Management should provide the necessary support to WCO/DRC in identifying all assets purchased for EVD response (through POs for goods or IPOs) and ensuring that they are properly recorded in the Fixed Assets register with all necessary information (e.g. location and assignment, including the establishment of handover procedures).	IM with support from the WCO and GMC/AFRO	Staff have been deployed to address the backlog and support training. The last team came in November and December. However, the security situation led to the evacuation of staff from Biakato, Mangina and Beni – these sites will need to be re-visited to finalize the work and update the EVD fixed asset register. Responsibilities to manage assets locally have been assigned to staff to ensure tracking. A senior staff member from the AFRO Regional Office will be in the field from 2-31 March to finalize the exercise.	31 December 2019	In progress
(b) WHE/HQ should proceed with the enhancement of the vSHOC database to allow assets to be assigned to the vSHOC record of non-staff.	WHE/HQ	The system currently has capability. HR currently monitor the return of fixed assets as part of the clearance process at the end of the assignment, and will complete the exercise as soon as possible, following the visit of the Senior Staff member planned for in March.	31 December 2019	In progress
10.2. Fleet management				
(a) The EVD Incident Management should put a system in place to ensure that: (i) all drivers hold valid licenses; (ii) all vehicles are insured; and (iii) information is recorded in the vehicles database accordingly.	IM	Policy of 100% compliance is enforced. Non-compliant vehicles and drivers proposed by rental agencies are refused until documents proving compliance are received. An alert system has been set up to remind contractors one month prior to an expiry date.		Proposed for closure - pending IOS documentation and testing

Recommendation	Responsibility for action	Action by WHO	Target Implementation Date	Status
(b) The EVD Incident Management should address the findings of the External Auditor in the area of fleet management, specifically: (i) establish a system ensuring that vehicles are rented on the basis of need, taking into account vehicles in other locations; (ii) implement a procedure to monitor the fuel consumption of vehicles, flagging up potential irregularities; and (iii) ensure that all vehicles are equipped with tracking devices.	IM	Rationalization and adjustments continues with an additional 270 vehicles removed from the fleet since 1 December. Fuel consumption is analyzed on an ongoing basis for each vehicle. 98% of vehicles are now equipped with tracking systems and it is expected that full compliance will be achieved in upcoming few days. 30 additional vehicles were removed from the fleet since the last update leading to a total of 300 removed vehicles between 1 December 2019-27 February 2020.	31 December 2019	Proposed for closure - pending IOS documentation and testing
11. SECURITY				
11.1. Safe and Secure Approaches in Field Environments (SSAFE) security training				
The EVD Incident Management should: (a) implement a system to record and monitor that all staff have taken the SSAFE training; and	IM	System is already in place and operated by DSS (UNSSC) which tracks worldwide SSAFE training. The relevant HR team have access to a periodic extract.		Closed
(b) systematically obtain waivers from the Designated Official for personnel without the SSAFE certificate and deployed for missions of less than 14 days.	IM	Security clearance is obtained for all travelers through the UNDSS system. Mandatory and systematic SSAFE training for all newly deployed staffs including International and national, upon arrival in Goma prior deployment to the field. For the period of 1 January to 31 December 2019, 40 SSAFE sessions were held with a total of 258 WHO certified participants. Two SSAFE trainings were organized to train 21 trained personnel since 1 January 2020.	31 December 2019	Proposed for closure - pending IOS documentation and testing

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12. INFORMATION AND COMMUNICATION				
12.1. Information and communication and handover notes				
The EVD Incident Management should ensure that the SharePoint site is used routinely for sharing of information such as handover notes, meeting minutes, management decisions and travel schedules.	IM	New handover note template has been developed and uploaded to XVII.8.5 related content. Local HR has been briefed on the use. Sharepoint is now in place and used for information sharing.	30 November 2019	Proposed for closure - pending IOS documentation and testing
13. MONITORING AND PERFORMANCE ASSESSMENT				
13.1. Supervision of Field Coordination Offices				
The EVD Incident Management should: (a) develop a plan to perform periodic supervisory visits to all Field Coordination Offices;	IM	Compliance Officer on board already. Ongoing supervision and support to the field office is being provided by the finance officer. A plan to perform periodic visits have been implemented with visits to Bukavu, Beni, Bunia, and Mambasa for various operational activities. Due to security reasons some site visits have been delayed. AFRO and HQ senior administrative staff have also been deployed for over 4 months last year to provide supervisory support.	30 November 2019	Proposed for closure - pending IOS documentation and testing
(b) with support from the AFRO Compliance Unit, establish terms of reference and develop standard checklists for the supervisory visits for the effective assessment of field offices' processes and controls;	IM, with support from the AFRO Compliance Unit	TOR has been developed for the initial supervisory visit. A toolkit being developed will also complement with additional tools for such reviews.	30 November 2019	Closed
13.2. Implementation and monitoring of issues identified in previous reviews				

Recommendation	Responsibility for action	Action by WHO	Target Implementation Date	Status
The EVD Incident Management should: (a) develop a formal process to record and consolidate key issues identified in internal and external reviews, including supervisory visits of Field Coordination Offices, if applicable;	IM	Sharepoint in place. Field mission reports, briefing session reports are being downloaded to the SharePoint site.	30 November 2019	Proposed for closure - pending IOS documentation and testing
(b) formulate and formalize the actions taken in regard to the issues/recommendations, including responsibilities and timelines; and	IM	Sharepoint in place. Field mission reports, briefing session reports are being downloaded to the SharePoint site.	30 November 2019	Proposed for closure - pending IOS documentation and testing
(c) systematically monitor the effective and timely implementation of these actions.	IM	Formal follow-up process is in place for monitoring implementation of action with the field.	30 November 2019	Proposed for closure - pending IOS documentation and testing