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Preliminary Observations on Internal Oversight and Procurement Practices

Statement of Thomas Melito, Director
International Affairs and Trade



G A O

Accountability * Integrity * Reliability

Mr. Chairman and Members of the Subcommittee:

I am pleased to be here today to discuss internal oversight and procurement in the United Nations (UN). The findings of the Independent Inquiry Committee into the UN's Oil for Food Program have rekindled long-standing concerns about internal oversight and procurement at the United Nations. In addition, the UN's 2005 World Summit called for a host of reforms, from human rights, terrorism, and peace-building to economic development and management reform.

Today, I will share with you our preliminary observations on the UN's budgeting processes as it relates to the ability of the UN's Office of Internal Oversight Services (OIOS) to perform independent and effective oversight.¹ I will also discuss some of the UN's efforts to address problems affecting the openness and professionalism of its procurement system. I would like to emphasize that my comments today reflect the preliminary results of two ongoing GAO engagements examining the UN's internal oversight and procurement services. We will issue reports covering a wide range of issues in both areas early next year.²

To conduct our work to date, we met with senior Department of State officials in Washington, D.C., and senior officials with the U.S. Missions to the UN in New York, Vienna, and Geneva. At these locations, we also met with the UN Office of Internal Oversight Services management officials and staff; UN Procurement Service officials and staff; representatives of several UN funds, programs, and specialized agencies; and the UN external auditors—the Board of Auditors (in New York) and the Joint Inspection Unit (in Geneva). We reviewed relevant OIOS program documents, manuals, and reports. To assess the reliability of OIOS's funding and staffing data, we reviewed the office's budget reports and discussed the

¹In our previous report on this topic (*United Nations: Status of Internal Oversight Services*, [GAO/NSIAD-98-9](#), Washington, D.C., Nov. 19, 1997), we recommended that the Secretary of State encourage the Under Secretary-General for Internal Oversight Services to do more to help maintain OIOS's independence and establish the office as the authoritative internal oversight mechanism the General Assembly intended it to be.

²Our report on OIOS, which will be issued in spring 2006, will examine, among other issues, the Office's management structures and accountability frameworks, including risk assessment and recommendations tracking. Our report on the UN Procurement Service that will be issued in spring 2006 will, among other issues, examine the internal controls in place to ensure compliance with procurement regulations. The Secretariat is currently reviewing these controls in the wake of recent events concerning the UN's Procurement Service, which is currently under interim leadership.

data with cognizant officials. We determined the data were sufficiently reliable for the purposes of this report. To conduct our work on UN procurement, we reviewed past GAO, UN audit, and expert reports on UN procurement practices. We also reviewed the UN's procurement manual, training materials, ethics rules, and financial rules and regulations. In addition, we interviewed UN and U.S. government officials. We made the Department of State and UN officials aware of the contents of our testimony. We performed our work between April 2005 and October 2005 in accordance with U.S. generally accepted government auditing standards.

Summary

OIOS's ability to carry out independent, effective oversight over UN organizations is hindered by the UN's budgeting processes for its regular and extrabudgetary resources. In establishing OIOS in 1994, the General Assembly passed a resolution stating that OIOS should exercise operational independence in carrying out its oversight responsibilities and that the Secretary-General should take into account the independence of the office in preparing its budget. The Secretariat's budget office—over which OIOS has oversight authority—exercises control over OIOS's regular budget, which may result in conflicts of interest and infringe on OIOS's independence. In addition, UN budgeting processes make it difficult for OIOS to reallocate its regular budget resources among OIOS locations worldwide or among its three oversight divisions—internal audit; investigations; and monitoring, evaluation, and consulting services—to meet changing priorities. OIOS officials provided us with several examples of work funded through the regular budget that they were unable to undertake due to resource constraints. In addition, OIOS does not have a mechanism in place to identify or justify OIOS-wide staffing needs, except for peacekeeping oversight services. OIOS also lacks control over its extrabudgetary resources, which comprise 62 percent of its overall budget in fiscal biennium 2004-2005. The UN funds and programs that OIOS oversees maintain control over some of these resources since OIOS negotiates its terms of work and payment for services with the managers of the programs it intends to examine. If the entity does not agree to an OIOS examination or does not provide sufficient funding for OIOS to carry out its work, OIOS cannot adequately perform its oversight responsibilities.

The United Nations has made progress in improving the clarity of its procurement manual but has yet to fully address previously identified concerns affecting the lack of openness and professionalism of its procurement system. Specifically, concerns remain relating to an

independent bid protest system, staff training and professional certification, and ethics regulations. In 2002, the United Nations revised its procurement manual, which now provides staff with clearer guidance on UN procurement regulations and policies, including more detailed step-by-step instructions of the procurement process than it had when we reported in 1999. However, the Secretariat has yet to enhance the openness of the procurement system by heeding a 1994 recommendation by outside experts that it establish an independent bid protest process. At present, vendors cannot file complaints with an independent official or office if they believe that the UN Procurement Service has not handled their bids appropriately. As a result, senior UN officials may not be made aware of problems in the procurement process. In addition, the United Nations has not fully addressed longstanding concerns affecting the professional qualifications of its procurement workforce. The Procurement Service is developing a new training curriculum and a professional certification program. It has trained some procurement staff as instructors but has yet to complete training curricula. In addition, the United Nations still needs to develop the individual training profiles necessary to determine the extent of its training requirements. A June 2005 report by an independent contractor indicated that most headquarters procurement officers and procurement assistants do not possess professional procurement certifications. According to the contractor, the level of certification was low in comparison to other organizations. Further, the United Nations has yet to adopt several internal proposals to clarify UN ethics regulations for procurement staff and vendors, such as a code of conduct.

Background

Established in 1994 to serve as the UN's main oversight body, OIOS operated with a budget of \$63.9 million in fiscal biennium 2004-2005 and employs a workforce of 256 staff in 20 locations around the world. OIOS was established to assist the Secretary-General in fulfilling internal oversight responsibilities over UN resources and staff. The stated mission of OIOS is "to provide internal oversight for the United Nations that adds value to the organization through independent, professional, and timely internal audit, monitoring, inspection, evaluation, management consulting, and investigation activities and to be an agent of change that promotes responsible administration of resources, a culture of accountability and transparency, and improved program performance."³ The office is headed

³In December 2004, the General Assembly passed a resolution making all OIOS's audit reports available to any member state upon request.

by an Under Secretary-General who is appointed by the Secretary-General for a 5-year fixed term with no possibility of renewal.⁴ The Under Secretary-General may be removed by the Secretary-General only for cause and with General Assembly approval. OIOS's authority spans all UN activities under the Secretary-General, namely the UN Secretariat in New York, Geneva, Nairobi, and Vienna; the five regional commissions for Africa, Asia and the Pacific, West Asia, Europe, and Latin America and the Caribbean; peacekeeping missions and humanitarian operations in various parts of the world; and numerous UN funds and programs, such as the United Nations Environment Program (UNEP), United Nations Human Settlements Program (UN-HABITAT), and the Office of the United Nations High Commissioner for Refugees (UNHCR).⁵

The UN Procurement Service is located within the UN Secretariat's Department of Management, at the UN headquarters in New York City. As of August 2005, the Procurement Service had a staff of 71 personnel that included 21 procurement officers, 5 associate procurement officers, and 24 procurement assistants. The Procurement Service manages procurement for the UN Secretariat headquarters and procures air services and items costing more than \$200,000 for the Secretariat's peacekeeping and other field missions. While it also provides procurement guidance and support to UN personnel who procure goods and services in the Secretariat's peacekeeping and other field missions, it does not directly supervise them.⁶ Overall Secretariat procurement spending tripled between 1994 and 2004 as the number of UN peacekeepers in the field increased.⁷

Past reviews of the UN's procurement system have identified problems in each of the six commonly identified characteristics that define an effective

⁴A new Under Secretary-General for Internal Oversight Services was appointed in July 2005.

⁵OIOS's authority does not extend to UN specialized agencies such as the Food and Agriculture Organization (FAO), International Labor Organization (ILO), and World Health Organization (WHO).

⁶For example, the 135 procurement staff who work in the Secretariat's peacekeeping field missions report to the Secretariat's Department of Peacekeeping Operations rather than to the Procurement Service in the Secretariat's Department of Management.

⁷In 1997, the Secretariat spent about \$430 million on procurement and fielded an average of about 21,000 peacekeepers per month. According to UN figures, in 2004 the Secretariat spent more than \$1.3 billion on procurement and fielded an average of 57,300 peacekeepers per month. Most (85 percent) of the \$1.3 billion spent by the Secretariat on procurement in 2004 was for peacekeeping.

procurement system.⁸ In 1999, we found that the United Nations had yet to fully address these problems. The United Nations has retained a consulting firm to assess the Procurement Service's financial and internal controls, following the decision of a former procurement official to plead guilty to federal charges involving his receipt of funds from firms seeking UN contracts. The Procurement Service is currently under interim management.

UN Budgeting Processes Limit OIOS's Effectiveness

The ability of OIOS to carry out independent, effective oversight is impeded by the UN's budgeting processes for the regular budget and funds from the assessed peacekeeping budget and voluntary contributions from funds and programs subject to OIOS's oversight, which are known as extrabudgetary resources. The Secretariat's budget office—over which OIOS has oversight authority—exercises control over OIOS's regular budget, which may result in potential conflicts of interest. UN budgeting processes make it difficult for OIOS to shift resources among OIOS locations or divisions to meet changing priorities. In addition, OIOS lacks control over extrabudgetary resources from UN funds and programs. OIOS negotiates its terms of work and payment for services with the manager of the program it intends to examine. However, if the entity does not agree to an OIOS examination or does not provide requested funding for OIOS to perform its work, OIOS cannot adequately perform its oversight responsibilities. These regular budget and extrabudgetary processes have impeded OIOS in its ability to complete some of its identified oversight priorities and raise serious questions about OIOS's independence.

⁸In our previous report on this topic (*United Nations: Progress of Procurement Reforms*, GAO/NSIAD-99-71, Washington, D.C., Apr. 15, 1999), we noted that openness and a professional workforce are two of six commonly identified characteristics of effective procurement systems. An open procurement system is characterized in part by a clear and formal bid protest process, a procurement manual, standard operating procedures, and policies and procedures that are understood by all participants. A professional workforce is characterized by competent and knowledgeable staff who have undergone professional training programs. Other commonly identified characteristics of effective procurement systems are integrity, competitiveness, accountability, and value. These characteristics were discussed by a high level group of procurement experts who reviewed the UN procurement system in 1994.

OIOS's Oversight Capacity Is Hindered by the UN's Budgeting Processes for the Regular Budget

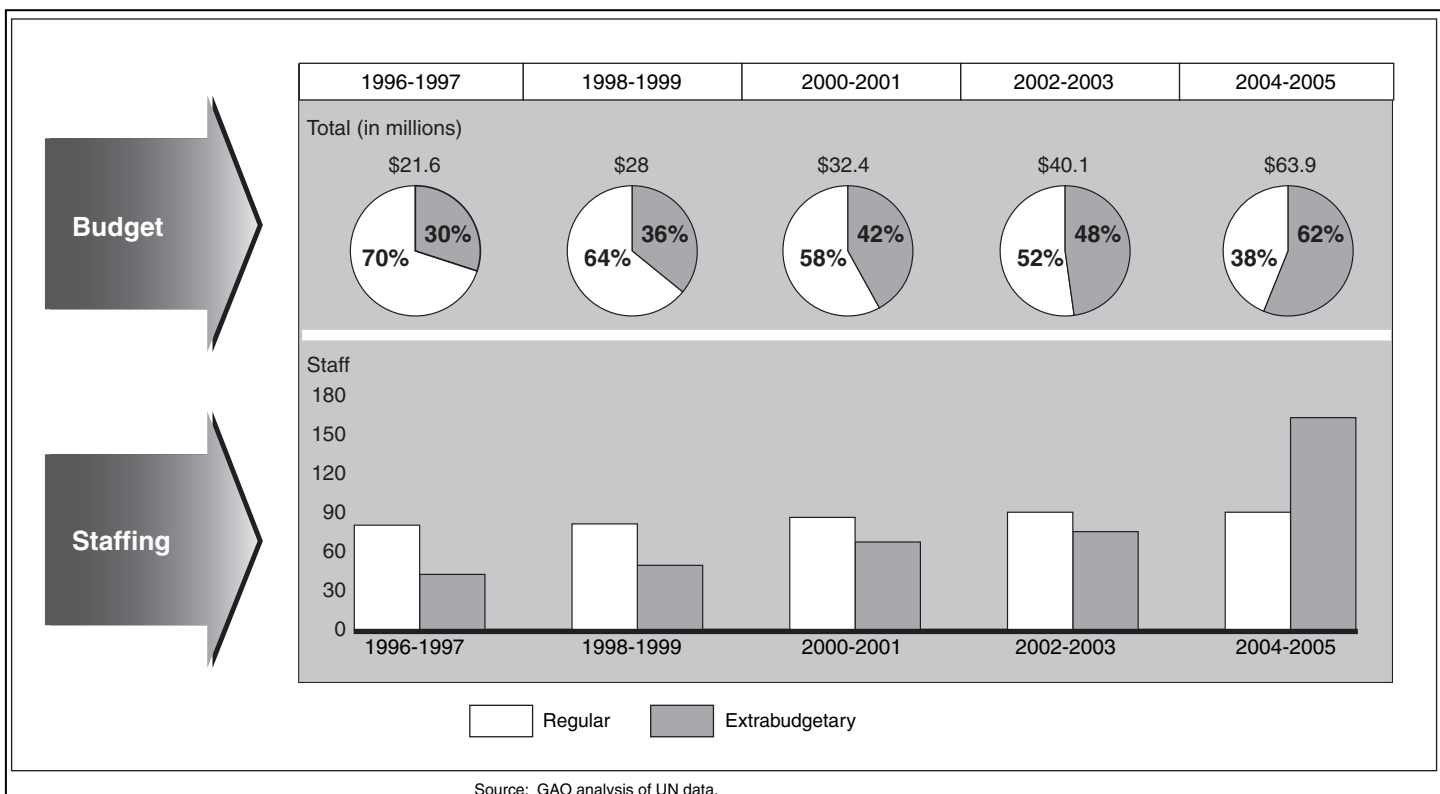
OIOS's ability to carry out independent, effective oversight is hindered by the UN's budgeting processes for its regular budget. A General Assembly resolution in the creation of OIOS stated that the new internal oversight body shall exercise operational independence⁹ and that the Secretary-General, when preparing the budget proposal for OIOS, should take into account the independence of the office.¹⁰ OIOS receives its funding from two sources, the UN's regular budget and funds from the assessed peacekeeping budget and voluntary contributions from funds and programs subject to OIOS's oversight—known as extrabudgetary resources.¹¹ UN rules and regulations preclude the movement of funds between the regular budget and extrabudgetary resources. From 1996-1997 through 2004-2005, the number of staff funded by the regular budget has been relatively flat while the number funded by extrabudgetary resources has increased steadily. During that same period, OIOS's regular budget increased from about \$15 million to about \$24 million; its extrabudgetary resources grew from about \$7 million to about \$40 million. OIOS officials stated that the increase in extrabudgetary resources has been largely due to growth in oversight for UN peacekeeping (see fig. 1).

⁹The Institute of Internal Auditors (IIA) International Standards for the Professional Practice of Internal Auditing defines independence as freedom from conditions that threaten objectivity or the appearance of objectivity. The Standards state that the chief audit executive should report to a level within the organization that allows the internal audit activity to fulfill its responsibilities. The Lima Declaration of Guidelines on Auditing Precepts adopted by the International Organization of Supreme Auditing Institutions defines independence in terms of the independence of supreme audit institutions, the independence of their members and officials, and financial independence.

¹⁰Earlier this year, the General Assembly directed the Secretary-General to report on how to achieve full operational independence for OIOS, in accordance with its original mandate. The Secretary-General plans to issue the report before the end of 2005.

¹¹OIOS's regular budget resources are funds from assessed contributions from member states and cover normal, recurring activities such as the core UN functions of the Secretariat. OIOS extrabudgetary resources are voluntary or assessed contributions made by member states to support a specific program or activity, including, for example, peacekeeping, war crime tribunals, and the UN's various, separately administered funds and programs.

Figure 1: OIOS's Regular Budget and Extrabudgetary Resources, Fiscal Biennium 1996-1997 to 2004-2005



Source: GAO analysis of UN data.

Note: Regular budget data are the appropriated amounts for the biennium. Extrabudgetary resources are estimates of the amounts allotted to OIOS that it expects to receive from UN entities not funded from the UN's regular budget.

The Secretariat's budget office—over which OIOS has oversight authority—exercises control over OIOS's regular budget, which infringes on the office's independence. In developing the biennium budget, the Under Secretary-General of OIOS sends its biennial budget request to the Secretariat's budget office for review. While OIOS can negotiate with the budget office on suggested changes to its budget proposal, it has limited recourse regarding the budget office's decisions. This process limits OIOS's ability to independently request from the General Assembly the resources it has determined it needs to provide effective oversight and also poses a conflict of interest.

UN budgeting processes make it difficult for OIOS to reallocate its regular budget resources among OIOS locations worldwide or among its three

divisions—internal audit; investigations; and monitoring, evaluation, and consulting services—to meet changing priorities. For example, OIOS officials requested a reallocation of 11 investigative posts from New York to Vienna to save travel funds and be closer to the entities that they investigate. This change was approved only after repeated requests by OIOS over a number of years. In addition, although OIOS officials stated that they routinely identify high-risk and high-priority audits and investigations after the biennial budget has been determined, it is difficult to mobilize the resources required to carry out the work.

OIOS officials have stated that the office is under resourced, but they do not have a mechanism in place to determine appropriate staffing levels or to justify budget requests, except for peacekeeping oversight services. Officials provided us with several examples of work funded through the regular budget that they were unable to undertake due to resource constraints. For example, although the Board of Auditors recommended on several occasions that OIOS develop the capacity to perform more information technology audits, OIOS officials said that they lack the financial and human resources to do so. We found that OIOS does not have a mechanism in place to determine its overall staffing requirements, which would help justify requests for additional resources. On the other hand, for peacekeeping audit services, OIOS has a metric—endorsed by the General Assembly—that provides one professional auditor per \$100 million annual peacekeeping budget. Although OIOS has succeeded in justifying increases for peacekeeping oversight services consistent with the large increase in the peacekeeping budget since 1994, it has been difficult to support staff increases in oversight areas that lack a comparable metric.

OIOS Lacks Control Over Extrabudgetary Resources

OIOS lacks control over the extrabudgetary resources funded by UN funds and programs. OIOS's reliance on extrabudgetary resources has been steadily increasing over the years—from 30 percent in fiscal biennium 1996-1997 to 62 percent in the last fiscal biennium, 2004-2005 (see fig. 1). According to OIOS officials, the growth in the office's budget is primarily due to extrabudgetary resources for audits and investigations of peacekeeping. OIOS is dependent on UN funds and programs and other UN entities for resources, access, and reimbursement for the services it provides. Heads of these entities have the right to approve or deny funding for oversight work proposed by OIOS. By denying OIOS funding, UN entities could avoid OIOS audits, and high-risk areas could potentially be excluded from adequate examination. For example, we have previously

testified that the UN Office of the Iraq Program refused to fund an OIOS risk assessment of its program management division.¹²

UN funds and programs limit OIOS's ability to independently set its work priorities in that they exercise the power to decide and negotiate whether to fund OIOS oversight activities and at what level. OIOS officials stated that because of OIOS's budgetary structure, some high-priority work has not been undertaken. For example, according to a senior OIOS official, the office has not been able to adequately oversee the extrabudgetary activities of many entities, particularly those based in Geneva. In addition, the office also has not been able to oversee the UN Framework Convention on Climate Change or the UN Convention to Combat Desertification. OIOS reports that if funding is not forthcoming, OIOS may have no choice but to discontinue auditing certain extrabudgetary activities as of January 2006. In addition, in some cases, the fund and program managers have disputed the fees OIOS charges for its services. For example, 40 percent of the \$2 million billed by OIOS after it completed its work are currently in dispute, and since 2001, less than half of the entities have paid OIOS in full for investigative services it has provided. If the funds and programs fail to pay or pay late, this also adversely affects OIOS's resources.

The United Nations Has Made Progress but Has Yet to Fully Address Previously Identified Procurement Concerns

The United Nations has improved the clarity of its procurement manual, which now provides procurement staff with clearer guidance on UN procurement regulations and policies. However, the United Nations has yet to fully address several problems affecting the openness and professionalism of its procurement system. Specifically, concerns remain relating to an independent bid protest system, staff training and professional certification, and ethics regulations.

¹²GAO, *United Nations: Oil for Food Program Audits*, [GAO-05-346T](#) (Washington, D.C.: Feb. 15, 2005).

The UN Procurement Service Has Improved the Clarity of its Procurement Manual

The UN Procurement Service has improved the clarity of its procurement manual. The manual guides UN staff in their conduct of procurement actions worldwide. The Procurement Service is responsible for ensuring that the manual reflects financial rules and regulations and relevant Secretary-General bulletins and administrative instructions. An open and effective procurement system requires the establishment of processes that are available to and understood by vendors and procurement officers alike.

In 1999, we reported that the manual did not provide detailed discussions of procedures and policies.¹³ The United Nations has addressed these concerns in the current manual, which was endorsed by a group of outside experts. The manual now has detailed step-by-step instructions of the procurement process for both field and headquarters staff, including illustrative flow charts. It also includes more guidance that addresses headquarters and field procurement concerns, such as delegations of procurement authority, more specific descriptions of short- and long-term acquisition planning, and the evaluation of requests for proposals valued at more than \$200,000. However, the United Nations has yet to add a section addressing renovation construction to the manual.

The United Nations Has Not Established an Independent Bid Protest Process

The United Nations has not heeded a 1994 recommendation by a group of independent experts to establish an independent vendor bid protest process as soon as possible.¹⁴ As a result, UN vendors cannot protest the Procurement Service's handling of their bids to an independent official or office. We reported in 1999 that such a process is an important aspect of an open procurement system.¹⁵ A process that allows complaints to be adjudicated by an independent office could promote the openness and integrity of the process and help alert senior UN officials to the failure of procurement staff to comply with stated procedures.

The current UN bid protest process is not independent of the Procurement Service. Vendors are directed to file protests through a complaints ladder

¹³GAO, *United Nations: Progress of Procurement Reforms*, [GAO/NSIAD-99-71](#) (Washington, D.C., Apr. 15, 1999).

¹⁴United Nations, *High Level Expert Group Procurement Study Report* (New York, N.Y., Dec. 1994).

¹⁵GAO, *United Nations: Progress of Procurement Reforms*, [GAO/NSIAD-99-71](#) (Washington, D.C., Apr. 15, 1999).

process that begins with the acting Chief of the Procurement Service and moves through his immediate supervisor, currently the Secretariat Controller. The Chief of the Procurement Service at the time of our audit stated that there is no vendor demand for an independent process.

In contrast to the UN's approach to bid protest, the U.S. government provides vendors with an agency-level bid protest process. In addition, it also provides vendors with two independent bid protest forums. Vendors dissatisfied by a U.S. agency's handling of their bids may protest to the U.S. Court of Federal Claims or to the GAO. The GAO receives more than 1,100 such protests annually. Several other countries provide vendors with independent bid protest processes. Moreover, the United Nations has endorsed the use of similar independent bid protest mechanisms by other member nations. In 1994, the General Assembly approved a model procurement law that incorporates independent bid protest. In its comments on the law it drafted for the General Assembly, the UN Commission on International Trade Law stressed that a bid protest review body should be independent of the procuring entity.¹⁶

The United Nations Has Not Fully Addressed Concerns Regarding Certification and Training of Its Staff

The United Nations has not fully addressed longstanding concerns regarding the qualifications of its procurement staff. Although the Procurement Service is developing new training curricula and has initiated a certification program, most Procurement Service staff at headquarters have not been professionally certified. In addition, it has yet to determine the extent to which its training budget may need to increase to pay for these new programs.

A June 2005 report by a UN contractor indicated that most UN headquarters Procurement Service officers and assistants have not been certified as to the level of their procurement experience and education.¹⁷ The report indicated that only 3 of the 20 procurement officers and 21 procurement assistants responding to a survey had been certified by a recognized procurement certification body.¹⁸ The contractor informed us

¹⁶UN Commission on International Trade Law (UNCITRAL) Model Law on Procurement of Goods, Construction and Services.

¹⁷National Institute of Governmental Purchasing, *Assessment of UNPS Procurement Processes*, June 2005.

¹⁸The experts reported that about 90 percent of the personnel in these categories were represented in the survey. As of August 2005, the Procurement Service staff included 21 procurement officers and 24 procurement assistants.

that the UN's level of certification was low compared with the level at other organizations. Their report concluded that it was imperative that more UN procurement staff be certified. Although the experts did not address the qualifications of field procurement staff, UN headquarters officials informed us that field procurement staff are also in need of more training.

Concerns regarding the qualifications of UN procurement staff are longstanding. Since 1994, international procurement experts reported that UN procurement staff were largely ill-trained or inexperienced and very few had any recognized procurement qualifications. In 1998, OIOS reported that the majority of the 20 professional headquarters procurement staff had procurement-related experience and were qualified. However, OIOS also stated that field procurement staff had limited procurement-related experience. In addition, OIOS reported that field-level procurement practices were at high risk due to continuing problems in training peacekeeping procurement staff in the field.¹⁹ In 1999, we reported that the UN Secretariat procurement training program did not constitute a comprehensive curriculum to provide a continuum of basic to advanced skills for the development of procurement officers.²⁰

The UN Procurement Service has acknowledged that more needs to be done to train and certify procurement staff. It has developed basic and advanced training curricula and provided training to staff at headquarters and in the field during 2004 and 2005. However, although the training curriculum covers several key topics in procurement, it does not provide in-depth or comprehensive coverage of some topics. For example, the training material does not include in-depth information on procurement negotiation, which is of particular importance in light of UN plans to renovate its headquarters complex. UN data indicates that 1-week basic procurement training courses are being provided to some field staff and that advanced procurement training courses are being provided to some headquarters and field staff. However, it is not clear whether all procurement staff have received training in both the basic and advanced curricula.

¹⁹These reports are summarized in *United Nations: Progress of Procurement Reforms*, GAO/NSIAD-99-71 (Washington, D.C., Apr. 15, 1999).

²⁰GAO/NSIAD-99-71.

The Procurement Service has also begun developing a mandatory certification program. Procurement officials stated that their goal is to secure certification of all staff within 5 years. As part of this certification program, UN officials will train procurement staff to serve as trainers. According to UN officials, the curriculum for the trainers has been finalized and the UN has trained some staff as trainers. However, these staff have yet to receive the certification they need before they can train UN procurement staff. Other uncertainties relating to the certification program exist, including the number of staff who will require certification training and the type of certification they will receive.

Current budget levels for procurement training may not be adequate to support the new training efforts. A June 2005 report by the National Institute of Governmental Purchasing, advised the Procurement Service that its training budget was not sufficient to maintain the levels of training needed to ensure fair, open, and ethical procurement operations.²¹ It recommended that the Procurement Service seek a larger budget. However, the budget's adequacy cannot be assessed because the Procurement Service has not yet developed training profiles for each staff member. Without assessments of individual training needs, the Procurement Service cannot accurately determine the funds it requires to address those needs.

The United Nations Has Yet to Finalize Procurement Ethics Regulations

The United Nations has not yet acted on several proposals forwarded by the UN Procurement Service to clarify ethics regulations for procurement staff. Although the United Nations has established general ethics rules and regulations for all UN staff, the Secretary-General has directed that additional rules be developed for procurement officers concerning their status, rights, and obligations. The General Assembly also has asked the Secretary-General to issue ethics guidelines for procurement staff without delay. Several draft rules and regulations specifically addressing procurement ethics are waiting internal review or approval; no firm dates have been set for their promulgation.

If approved, the documents would emphasize that all procurement activities in the Secretariat are conducted in the sole interest of the United Nations. They include a declaration of ethics responsibilities for

²¹The National Institute of Governmental Purchasing, *Assessment of UNPS Procurement Processes*, June 2005.

procurement staff, a code of conduct for vendors, and an outline of the policies in current rules and regulations as they relate to procurement staff. The proposed policies would also address ethics standards on conflict of interest and acceptance of gifts for procurement staff, and outline UN rules, regulations, and procedures for suppliers of goods and services to the United Nations.

Mr. Chairman, this completes my prepared statement. I will be happy to address any questions you may have.

Contact and Acknowledgments

For further information, please contact Thomas Melito at (202) 512-9601. Individuals making key contributions to this testimony included Assistant Director Phyllis Anderson, Jaime Allentuck, Jeffrey Baldwin-Bott, Richard Boudreau, Lynn Cothorn, Timothy DiNapoli, Etana Finkler, Jackson Hufnagle, Kristy Kennedy, Clarette Kim, John Krump, Joy Labez, Jim Michels, Valérie Nowak, Barbara Shields, and Pierre Toureille.

Related GAO Products

United Nations: Sustained Oversight Is Needed for Reforms to Achieve Lasting Results, [GAO-05-392T](#) (Washington, D.C.: Mar. 2, 2005).

United Nations: Oil for Food Program Audits, [GAO-05-346T](#) (Washington, D.C.: Feb. 15, 2005).

United Nations: Reforms Progressing, but Comprehensive Assessments Needed to Measure Impact, [GAO-04-339](#) (Washington, D.C.: Feb. 13, 2004).

United Nations: Progress of Procurement Reforms, [GAO/NSIAD-99-71](#) (Washington, D.C., Apr. 15, 1999).

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