



**INTERNAL AUDIT DIVISION I  
OFFICE OF INTERNAL OVERSIGHT SERVICES**

**TO:** Ms. Carolyn McAskie, Special Representative of the  
**A:** Secretary-General  
ONUB

DATE: 1 August 2005

REFERENCE: AUD-7-5:75(00033/05)

FROM: Patricia Azarias, Director  
DE: Internal Audit Division I, OIOS

**SUBJECT: OIOS Audit No. AP2004/648/02: Process review of ONUB Joint  
OBJET: Logistics Operation Centre**

1. I am pleased to present herewith our final report on the audit of the above subject, which was conducted between November 2004 and January 2005.
  2. We note from your response to the draft report that United Nations Operation in Burundi (ONUB) has generally accepted the recommendations. Based on your response, we have closed recommendations 4, 5, 9, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20 and 21 in the OIOS recommendations database. Recommendation number 8 has been withdrawn. In order to close recommendations 1, 2, 3, 6, 7, 10, 22, 23, 24, 25 and 26, we request that you provide us with the additional information as discussed in the text of the report and a time schedule for their implementation. Please note that OIOS will report on the progress made to implement its recommendations, particularly those designated as critical (i.e. recommendations 1, 6, 10, 15, 24, 25 and 26) in its annual report to the General Assembly and semi-annual report to the Secretary-General.
  3. 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.
  4. I take this opportunity to thank the management and staff of ONUB for the assistance and cooperation provided to the auditors in connection with this assignment.

**Copy to:** Mr. Jean-Marie Guéhenno, Under-Secretary-General for Peacekeeping Operations  
Ms. Hazel Scott, Director, ASD/DPKO  
Mr. Karsten Herrel, Chief Administrative Officer, ONUB  
UN Board of Auditors  
Programme Officer, OIOS  
Craig Brown, Chief Resident Auditor, ONUB

# **Office of Internal Oversight Services**

## **Internal Audit Division I**



### **Process review of ONUB Joint Logistics Operation Centre**

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**Audit no:** AP2004/648/02

**Report date:** 1 August 2005

**Audit team:** Muriette Lawrence-Hume, Auditor-in-Charge

## **EXECUTIVE SUMMARY**

### **Process review of ONUB Joint Logistics Operation Centre (AP2004/648/02)**

IOOS conducted a review of the processes at the Joint Logistics Operation Centre (JLOC) in United Nations Operation in Burundi (ONUB) between November 2004 and January 2005. The main objectives of the audit were to assess whether (i) JLOC's staff and resources are adequate and are being effectively managed; (ii) memoranda of understanding (MOUs) between the United Nations and troop contributing countries (TCCs) are being efficiently and effectively monitored; (iii) United Nations-owned equipment (UNOE) are being properly managed and controlled; and (iv) arrangements are adequate to ensure compliance with UN regulations and rules.

ONUB started operations in June 2004 and the audit covered the period from inception to January 2005. JLOC is responsible for the coordination of logistic support to all personnel in the Mission as well as monitoring compliance with memoranda of understanding and management and control of UNOE at field level. The last two functions have recently been moved to a Property Management Section.

The audit found that policy direction and guidance could be enhanced by the finalization of the Mission mandate implementation plan and standard operating procedures, and the implementation of the electronic Performance Appraisal System.

Staffing levels allocated to JLOC are appropriate to their requirements but recruitment of staff has been slow. Management explained that this was due to delayed actions by the Personnel Management and Support Service in DPKO; which has resulted in delays in the effective start dates of activities, particularly in the area of providing assistance to military and civilian personnel in the logistic planning of their programmes. Logistics support also needs to be strengthened by tracking the status of requests for supplies and services and providing feedback to requisitioners, and analyzing data and providing information on availability and utilization of resources.

The Contingent Owned Equipment (COE) Unit has adequate measures in place for arranging and conducting the various types of inspections as required by the COE Manual. However the memoranda of understanding between the TCCs and the UN, which form the basis on which inspections are conducted, have not been finalised for twelve out of the thirteen formed military units of the Mission. Several arrival inspections were not conducted and completed within the prescribed timeframe of one month after the arrival of troops and major equipment, and verification reports were not finalized for up to two months after the inspections had been conducted.

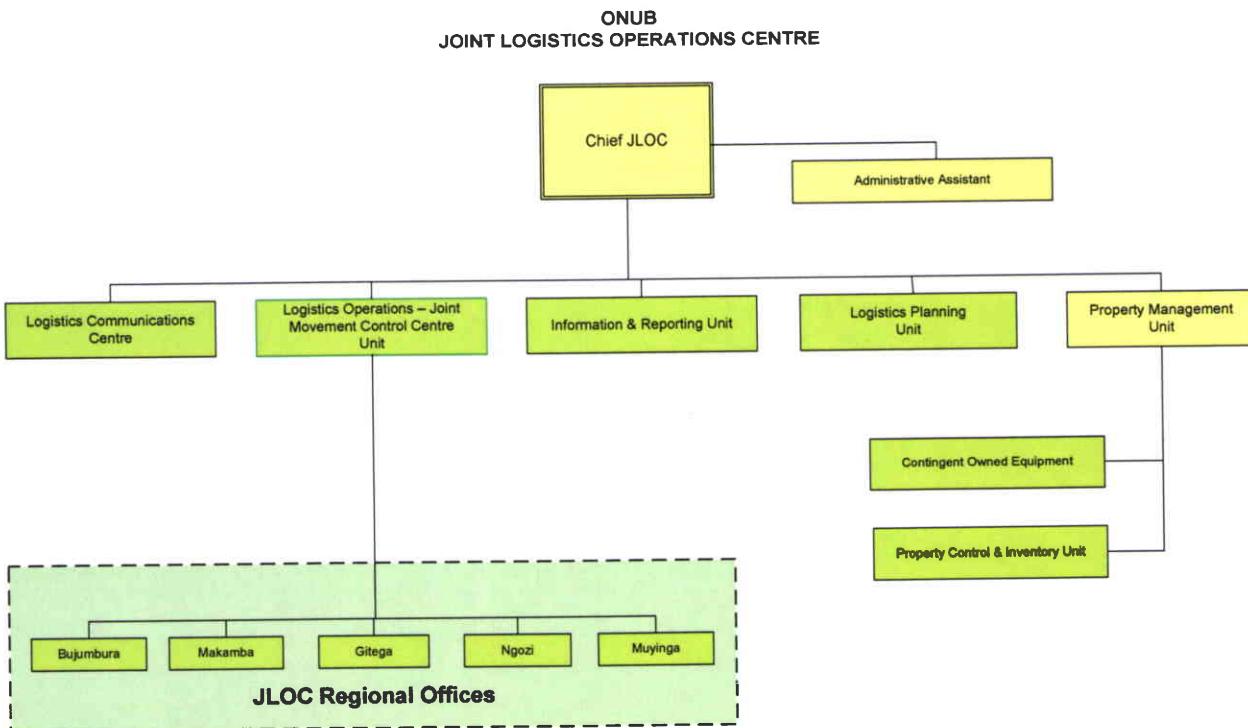
The Property Control and Inventory Unit (PCIU) was mainly involved in the physical verification of UNOE and reviewing the validity of information on the Galileo Inventory Management System in the period under review. By 14 December 2004, only 59% of UNOE by value had been verified and only 29% of assets in locations outside Bujumbura had been covered. Assets amounting to approximately \$1 million under the responsibility of Supply and Communications and Information Technology Sections had still not been located.

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## I. INTRODUCTION

1. OIOS conducted a review of the processes at the Joint Logistics Operation Centre (JLOC) in the United Nations Operation in Burundi (ONUB) between November 2004 and January 2005. The audit was conducted in accordance with the standards for the professional practice of internal auditing in United Nations organizations.
2. JLOC is responsible, through integrated joint structures, for the:
  - i. Coordination of logistic support to the deployment, redeployment and sustainment of military contingents and civilian personnel deployed in the mission area;
  - ii. Monitoring of Memoranda of Understanding (MOUs) with Troop Contributing Countries (TCCs) through the verification and control of contingent-owned equipment; and
  - iii. Management and control of UN owned non-expendable equipment (UNOE).
3. JLOC is the focal point for all ONUB's logistical requirements and ensures the smooth provision of services by the Integrated Support Services (ISS) and Administrative Services sections, in their delivery of logistics support to military and civilian elements deployed in the mission area.
4. It operates with the following organization structure:



5. JLOC does not operate a budget of its own but through its coordination function, is responsible for the oversight of the following:

|   | in US\$'000         |
|---|---------------------|
| <b>Memoranda of Understanding:</b>                      |                     |
| Personnel   | \$71,804.80         |
| Major equipment   | 16,577.70           |
| Self-sustainment  | 21,280.50           |
| Total   | <b>\$109,663.00</b> |
| United Nations-owned equipment (as at 31 December 2004) | \$26,404.60         |

6. The staffing position of JLOC is as follows:

| <b>Category of personnel</b> | <b>Authorized</b> | <b>On board</b> |
|------------------------------|-------------------|-----------------|
| International staff          | 17                | 12              |
| UN Volunteers                | 11                | 8               |
| Local staff                  | 9                 | 7               |
| <b>Total</b>                 | <b>37</b>         | <b>27</b>       |

7. JLOC also serves as a focal point for coordinating logistics operations between ONUB, and the humanitarian development community and government departments in Burundi.

8. The comments made by the Management of ONUB on the draft audit report have been included in the report as appropriate and are shown in italics.

## **II. AUDIT OBJECTIVES**

9. The major objectives of the audit were to assess whether:

- i. JLOC's staff and resources are adequate and are being effectively managed;
- ii. MOUs between the United Nations and TCCs are being efficiently and effectively monitored;
- iii. UNOE are being properly managed and controlled; and
- iv. Arrangements are adequate to ensure compliance with UN regulations and rules.

## **III. AUDIT SCOPE AND METHODOLOGY**

10. The audit involved an evaluation of the measures in place to monitor MOUs at Mission level and provide information to New York, which forms the basis of reimbursements to TCCs. The procedures for the management and control of UNOE were evaluated, and the logistics support

provided on deployment, redeployment and sustainment of military contingents and civilian personnel was also reviewed.

11. OIOS conducted interviews with personnel of JLOC as well as the military, the main recipients of its services. Available documentation and databases were reviewed and a number of compliance tests carried out.

#### **IV. OVERALL ASSESSMENT**

12. During the period under review, JLOC was able to develop procedures to carry out its activities although these are not fully documented. The level of logistic support provided has been hampered by a late deployment of staff, with key positions still remaining vacant. This has made it difficult for the section to set up proper structures and operate at the desired level. Inspections of contingent-owned equipment are well conducted. However, the arrangements for physical verification of UNOE need to be streamlined to improve the planning of verifications and to ensure full coverage of assets at the various locations. Strategic policy direction in the form of mandate implementation and mission support plans were also not available. Assets amounting to approximately \$1 million under the responsibility of Supply and Communications and Information Technology Sections had still not been located.

#### **V. AUDIT FINDINGS AND RECOMMENDATIONS**

##### **A. Organization structure**

13. At the time of conducting the audit, JLOC was comprised of five main units: Logistics Plans, Logistics Operations, Logistic Information and Reporting, Contingent-Owned Equipment (COE) and Property Control and Inventory Unit (PCIU). The COE Unit and PCIU together formed the Property Management Unit (PMU). The three logistics units and the PMU were each headed by chiefs at the P-4 level. The P-4 post for the Chief, PMU had been borrowed from the Movement Control Section.

14. The COE unit is responsible for the monitoring of MOUs at mission level and PCIU for the management and control of UNOE. The rationale behind this structure is to bring the management of all UN property under one administration. The audit review noted that this structure creates opportunities for synergies and improves coordination between units responsible for UN property.

15. Since the completion of the audit, the Chief Administrative Officer has approved the conversion of the PMU into the Property Management Section (PMS) reporting directly to the Chief, ISS. The PMS now incorporates the Property Disposal Unit (PDU) which was previously under the Supply Section. The PDU is yet to be staffed but all the posts have been authorized. The change is incorporated in the 2005/06 budget submission.

## B. Policy, direction and guidance

### Mandate implementation plan

16. There is currently no implementation/strategic plan for the execution of the Mission's mandate which should provide guidance for the development of a Mission support plan and the various operational plans by the respective substantive sections. The logistics unit rely on the operational directive prepared by the Office of the Force Commander for guidance but this focuses on the provision of logistic support to the military component of ONUB.

17. The lack of a documented framework of how the mandate of the Mission is to be achieved, an assessment of the challenges that may arise, and a formal plan to mitigate them may have an adverse effect on the implementation of the mandate and the achievement of its objectives.

### **Recommendation 1**

ONUB Special Representative of the Secretary General, in consultation with all heads of Sections, should finalize as soon as possible the mandate implementation and support plans for the Mission to provide a unified strategic direction to Mission managers and personnel (AP2004/648/02/001).

18. *ONUB disagreed with recommendation 1 and explained that to date a great deal of progress has been made by the Mission under the leadership of the SRSG. An organizational development group and sub-groups have been established and the recruitment of the Mission's senior strategic planning adviser successfully concluded. The Mission's sections conducted regular (in most cases weekly) planning meetings and frequently regular retreats (fortnightly and monthly), with a view toward enhancing closer cooperation within, and outside the Mission, and its partners, with the broader objective of ensuring efficient and effective mandate implementation across their respective areas of operation. Further, the arrival of the Planning Officer has ensured the weight of work assumed by others will now be consolidated and an actual mandate implementation plan, and support plans drafted. Already the Officer, together with the newly recruited Mission Budget Officer, have played instrumental roles in assisting in the drafting of individual components respective RBB Framework, which required both a strategic and collaborative approach. Through this process the Mission was able to identify synergies and areas where greater collaboration and cooperation can be encouraged and fostered. To this end the Executive Team, in consultation with the Senior Management team, devised and agreed a set of system-wide 'planning scenarios' which facilitated future planning, both budgetary and programmatic for the 2005-2006 and 2006-2007 periods. OIOS takes cognizance of the response provided by ONUB and will close recommendation 1 upon receipt of the Mission's mandate implementation and support plans.*

### Standard Operating Procedures

19. The standard operating procedures (SOPs) for the logistics units are at an early stage of development. The draft document includes an overview of the section, job descriptions and a listing of reports and returns to be prepared. However, it does not provide guidance on the execution of tasks, target service levels and minimum standards to be maintained. It is essential that information

on these topics be included in the SOPs as no other detailed guidelines are available on the provision of logistics support. SOPs contribute to ensuring that UN rules and regulations are complied with in a structured manner and promote the adoption of consistent procedures among staff. They also facilitate the training of staff and act as reference material when required.

20. An initial version of the SOPs for the COE Unit is available but is currently being redrafted to remove any inconsistencies with the COE Manual. The PCIU SOPs are at a very preliminary stage. PCIU is currently using SOPs from the mission in Kosovo but these are based on the Field Asset Control System, not the Galileo Inventory Management System (Galileo) that is being used at the Mission. Until recently, PCIU did not have the manual on the PCIU module of Galileo. Both units have a number of new employees without prior UN COE/PCIU experience.

21. The Chief, PMS advised that SOPs for the COE Unit are nearing completion while those for PCIU are expected to be completed by 28 February 2005.

### **Recommendation 2**

ONUB Chiefs of the Joint Logistics Operation Centre and the Property Management Section should establish a timeframe to finalize the Standard Operating Procedures for logistics units, after approval by the Chief of Integrated Support Services and Chief Administrative Officer (AP2004/648/02/002).

22. *ONUB accepted recommendation 2 and stated that the standard operating procedures for the Property Management Section are in the process of being approved while those for the Joint Logistics Operations Centre are still in progress. This recommendation will remain open in OIOS' database until the Mission provides copies of all the approved SOPs.*

### Performance monitoring

23. JLOC is yet to develop key performance indicators (KPIs) to assess and measure its performance; and procedures to identify lessons learned and best practices. The absence of a system for identifying and monitoring KPIs makes it difficult to objectively measure performance and take remedial actions as necessary to ensure that results are achieved. A system of identifying lessons learned and best practices affords the opportunity to promote measures that have proved successful and avoid pitfalls previously experienced.

### **Recommendations 3 and 4**

ONUB Chief, Joint Logistics Operation Centre, in conjunction with the Chief, Integrated Services Section and Chief Administrative Officer, should identify and monitor key performance indicators to ensure achievement of the Centre's expected accomplishments (AP2004/648/02/003).

ONUB Chief, Joint Logistics Operation Centre and Chief, Property Management Section should develop and implement

procedures for identifying lessons learned and best practices (AP2004/648/02/004).

24. *ONUB accepted recommendation 3 but explained that in the absence of a mandate implementation plan, it is not possible to draft a mission support plan which would be the basis of establishing key performance indicators for JLOC. More operational indicators could be identified prior to the implementation.* OIOS will close recommendation 3 upon confirmation by ONUB that the operational key performance indicators have been identified for implementation.

25. *ONUB accepted recommendation 4 and indicated that the Mission has provision for a Best Practices Officer reporting to the Civilian Chief of Staff whose responsibility will be to establish such procedures mission-wide. A lessons learned process is in place and was used for the Referendum and Elections.* Based on ONUB's response, OIOS has closed recommendation 4.

### C. Staffing

#### Staffing levels

26. JLOC has experienced slow recruitment of staff which has resulted in a delay in the effective commencement of duties. For example, PCIU only started physical verifications of UNOE in mid-August 2004 while Logistics Plans was only set up as a unit in late December 2004. Liaison officers for regional offices have not been identified and reliance is being placed on military personnel to perform the roles earmarked for international staff. This has seriously impacted upon the ability of JLOC to implement a proper structure and effectively perform the responsibilities assigned to it.

27. As at 28 January 2005, JLOC had a vacancy rate of 27% with 59% of positions in the logistic support area not filled. The following key positions still remained vacant:

| Position                                       | Grade |
|--|-------|
| Logistics Officer – Plans (Chief of Unit)      | P3    |
| Logistics Officer – Operations (Chief of Unit) | P3    |
| Chief – COE/MOU Unit                           | P3    |

28. Recruitment of international staff is done by Personnel Management and Support Service (PMSS) of DPKO in conjunction with ONUB administration. JLOC management explained that some of the difficulties in recruiting staff can be attributed to the application of UN recruitment procedures and delays by PMSS in issuing letters of appointment.

### Recommendation 5

ONUB Administration should continue to put pressure on the Personnel Management and Support Service of DPKO to give priority to bringing the staffing level at JLOC to its full strength to enable the section to effectively perform its responsibilities. This should be followed up by ONUB Chiefs of Integrated Support Services and Personnel (AP2004/648/02/005).

29. *ONUB accepted recommendation 5 but indicated that there have been numerous such follow-up actions, many of which are documented in writing. All JLOC staff are expected to be on board by mid-September 2005.* On the basis of ONUB's response, OIOS has closed this recommendation.

#### E-PAS

30. ONUB is yet to implement the electronic Performance Appraisal System (e-PAS) as required by ST/AI/2002/3, which entails setting goals, planning work in advance and providing ongoing feedback. It is also meant to promote two-way communication between staff members and supervisors on the goals to be achieved and the basis on which individual performance will be assessed. The non-implementation of the appraisal system made it difficult for the audit to assess whether goals relating to staff at JLOC are being achieved and it is also difficult for programme managers to gauge performance of their staff members and what bottlenecks, if any, need to be addressed.

#### **Recommendation 6**

ONUB Special Representative of the Secretary General, in consultation with the Chief Administrative Officer and the Chief of Personnel Section, should take steps to implement the e-PAS system in accordance with ST/AI/2002/3 and ensure that its objectives are met (AP2004/648/02/006).

31. *ONUB accepted recommendation 6 and advised that e-PAS is currently being rolled out and all staff are expected to participate. However, the availability of the facility for use by ONUB staff depends on and is controlled by UNHQ.* OIOS will close this recommendation upon confirmation by ONUB that e-PAS has been fully implemented in the Mission.

#### **D. Overview of logistics support**

##### Logistics Plans

32. The operations of the Logistics Plans Unit have been hampered by a lack of personnel. Its activities to date have been restricted to the planning and execution of reconnaissance trips to proposed sites for offices and facilities, as it has so far been unable to effectively support the military, civilian police and substantive offices by providing assistance in the logistics planning of their activities.

33. The unit advised that it intends to assume responsibility for the coordination of all logistics support, planning and project coordination for the Mission soon. The unit will also be responsible for the maintenance of contingency plans and SOPs.

##### Logistics Operations

34. Procedures have been established, and are regularly reviewed and updated, for the receipt and processing of requests for logistics support from formed military units, and subsequent tasking

of the relevant ISS section. These procedures include ensuring there are safeguards against supplying contingents with items that should be provided by them under their self-sustainment responsibilities. However, there is no mechanism to track the progress of the delivery of the supplies and services that form part of the UN's obligations and provide feedback to the units where there are delays. There is also no effective system of ordering items not in stock and advising the requester when they are received.

35. From interviews held with military personnel, OIOS understood that while logistic support provided during induction of troops is satisfactory, deficiencies have been experienced in on-going logistic support especially in the following areas:

- i. Supply of field defence stores, water, laterite and gravel to camp sites.
- ii. Office space for military observers. There are 28 teams but office accommodation has only been procured for 10 of them. The teams can therefore not use their office equipment and are relying on mobile phones for communication.
- iii. Accommodation, ablution and catering facilities at the transit camp. There is a requirement for a camp that accommodates at least 500 men during rotations, but the current camp only accommodates 300.

36. During OIOS' review of the arrival inspection at the Kenyan Battalion camp at Makamba, it was observed that some sections of the camp had no perimeter fencing one month after the camp had been established.

37. The Chief, ISS held a meeting with relevant military and civilian personnel on 24 January 2005, during which it was agreed that all outstanding requests for engineering services will be compiled in an Engineering Work Plan, projects prioritized and efforts made to obtain the necessary materials.

38. The Logistics Operations Unit explained that while liaison with the Procurement Section at an operational level is good, adhering to the procurement procedures together with extended lead times have seriously impeded on the unit's ability to support the military units. Further, the strategic deployment stocks held at the Logistics Base in Brindisi that are meant to reduce procurement lead times during the start up phase of a new mission had to be split between a number of missions that were starting concurrently and were therefore insufficient to satisfy the requirements of any one mission.

### **Recommendations 7 and 8**

ONUB Chief, Joint Logistics Operation Centre should expedite implementation of plans to automate the requisition process for supplies and services and thus facilitate tracking the progress on execution of requests and providing status reports (AP2004/648/02/007).

ONUB Chief Procurement Officer should continue to intensify efforts to obtain the outstanding supplies and office space for troops (AP2004/648/02/008).

39. *ONUB accepted recommendation 7 in principle, subject to review, utility and priority as it is not considered to be a mission-critical project.* Recommendation 7 remains open in OIOS' recommendations database pending receipt of the results of ONUB's review and conclusions.

40. *ONUB disagreed with recommendation 8, stating that the implication that Procurement Section's efforts have not been intensive enough is not borne out by the audit finding. However, the materials have now been provided.* On the basis of ONUB's response, OIOS has withdrawn recommendation 8.

#### Logistics Information and Reporting

41. The Logistics Information & Reporting unit (IRU) was formed in October 2004 and has been responsible for coordinating the production of various reports on logistics activities. There is however no collection and analysis of data to provide information for effective decision making. Furthermore, the terms of reference for the unit have still not been finalized and the draft SOPs for logistic support do not include a job description for the chief of the unit.

42. One of the key tasks identified for the IRU is the development of an Access database to extract real time information from UN IT systems, mainly Galileo, and presenting this information in a user-friendly format for senior ONUB personnel. The plan for the database is well articulated by the chief of the unit but there has been little progress on the project since its conception in October 2004 because of a lack of IT personnel.

#### **Recommendations 9 and 10**

ONUB Chief, Joint Logistics Operation Centre should finalize the terms of reference for the Logistics Information & Reporting Unit and job description for its Chief. These must include the review and analysis of information and activities of JLOC with a view to making recommendations for the improvement of delivery of support services (AP2004/648/02/009).

ONUB Chief, Logistics Information and Reporting Unit, pending the recruitment of IT personnel, should anticipate preliminary work on the project including, inter alia, obtaining information on user requirements and practices at other missions, and developing a formal project concept to enable the project to be completed with minimal delay (AP2004/648/02/010).

43. *ONUB accepted recommendation 9 and advised it has already been implemented.* Based on ONUB's response, OIOS has closed recommendation 9.

44. *ONUB accepted recommendation 10 in principle, subject to review, utility and priority. The Mission indicated that the solution will not necessarily be IT based as it is not considered to be cost effective. Recommendation 10 remains open pending receipt of the results of ONUB's review and conclusions.*

## **E. Monitoring of Memoranda of Understanding**

### Status of MOUs

45. Only one MOU has been finalized so far. The COE Unit therefore does not have a definitive document against which to check compliance by troop contributors of provision of personnel, equipment and services, and the expected standards of performance, as the draft MOUs may be subject to change.

46. The status of the MOUs as at 24 January 2005 is as follows:

| <b>MOU status</b>         | <b>Contingent</b> | <b>Unit</b>          | <b>Date of first arrival of personnel</b> |
|---------------------------|-------------------|----------------------|---|
| <b>Signed:</b>            | Nepal             | Infantry Battalion   | 6 August 2004                             |
| <b>Under negotiation:</b> | Pakistan          | Aviation Unit        | 20 July 2004                              |
|                           | South Africa      | All Units            | 1 June 2004                               |
| <b>Under development:</b> | Ethiopia          | Infantry Battalion   | 1 June 2004                               |
|                           | Jordan            | Medical Level II     | 13 September 2004                         |
|                           | Kenya             | Force HQ Coy         | 14 October 2004                           |
|                           | Kenya             | Infantry Battalion   | 3 October 2004                            |
|                           | Kenya             | Military Police Unit | 13 October 2004                           |
|                           | Mozambique        | Infantry Company     | 1 June 2004                               |
|                           | Nepal             | Special Forces Coy   | 2 November 2004                           |
|                           | Pakistan          | Engineer Company     | 6 June 2004                               |
|                           | Pakistan          | Infantry Battalion   | 21 June 2004                              |
|                           | Pakistan          | Medical Level II     | 27 June 2004                              |

## **Recommendation 11**

ONUB Chief Administrative Officer should liaise with DPKO to finalise the memoranda of understanding with troop contributors as soon as possible and thereby, clarify the respective responsibilities of the UN and the troop contributing countries and facilitate the monitoring of these by the Contingent Owned Equipment Unit (AP2004/648/02/011).

47. *ONUB accepted recommendation 11 explaining that the negotiation of memoranda of understanding with troop contributing countries is a DPKO responsibility. The recommendation should therefore be addressed to DPKO. Meanwhile the situation evolved considerably from one MOU signed at the time of the audit to the present 8 MOUs now signed, representing 50% of all*

*MOUs.* On the basis of the progress made with the signing of MOUs OIOS has closed recommendation 11.

#### Frequency of inspections

48. Programmes of planned inspections of COE are prepared on a six-monthly basis and detailed calendars on a monthly basis to ensure there is adequate coverage in the number and type of inspections. OIOS however observed that the calendar is not always complied with and alternative dates were not scheduled in place of cancelled inspections. With the exception of the inspection of the Republic of South Africa Infantry Battalion scheduled for 24/25 August 2004, the reasons for cancellations were not documented. As a result of these cancellations, by the end of November 2004:

- i. No periodic inspection had been conducted of the Pakistan Infantry Battalion and Pakistan Aviation since their arrival inspection in July 2004;
- ii. No periodic inspection of the Ethiopian Infantry and Pakistan Engineer Company had been conducted since August 2004; and
- iii. The Ethiopian Infantry Battalion was overdue for an Operational Readiness Inspection (ORI).

49. The COE Unit explained that inspections are normally cancelled at the request of the military unit concerned. None of the military units has an email address and most cancellations are agreed over the telephone, as long as there is an agreement between the unit and the COE Unit in consultation with Operations Branch. Where a unit requests cancellation in written form, COE Unit always responds also in writing.

50. On the issue of Periodic Inspection for Pakistan Infantry Battalion and Pakistan Engineers, one could not be conducted in July 2004 before conducting an Arrival Inspection. The rest of the reports can only be generated from the system after an Arrival Inspection has been conducted.

51. On the Ethiopian Battalion ORI, the unit was due for rotation at the end of August or early September 2004 and it was not appropriate to conduct an ORI when the unit was rotating because the in-coming Commanding Officer would not have agreed to sign a report which had nothing to do with his own unit. An ORI for the current Unit was carried out on 13 January 2005.

#### **Recommendation 12**

ONUB Chief, Property Management Section should ensure that the Contingent Owned Equipment (COE) Unit conducts monthly periodic checks and operational readiness inspections once in six months as required by the COE Manual. Where the checks are not conducted as planned, reasons for the delay must be documented and alternative inspection dates fixed (AP2004/648/02/012).

52. *ONUB accepted recommendation 12 and indicated that the COE unit is now performing monthly inspections as per annual work plan and monthly schedule. Based on ONUB's response, OIOS has closed recommendation 12.*

#### Arrival inspections

53. Arrival inspections for the majority of the units provided by the Republic of South Africa were conducted within the prescribed one month period. However, it was observed that all other arrival inspections were carried out after the deadline as follows:

| Contingent | Unit               | Date of equipment arrival |            | Date Arrival<br>Inspection done |
|------------|--------------------|---------------------------|------------|---------------------------------|
|            |                    | From                      | To         |                                 |
| Ethiopia   | Infantry Battalion | 01 Jun. 04                | 01 Jun. 04 | 7-9 Jul. 04                     |
| Nepal      | Infantry Battalion | 06 Aug. 04                | 03 Sep. 04 | 15 Sep. 04                      |
| Pakistan   | Engineer Company   | 06 Jun. 04                | 24 Jun. 04 | 29 Jul. 04                      |
| Pakistan   | Infantry Battalion | 26 Jun. 04                | 14 Sep. 04 | 20 Oct. 04                      |
| Pakistan   | Medical Level II   | 16 Jul. 04                | 07 Sep. 04 | 28 Sep. 04                      |
| Pakistan   | Aviation           | 02 Jul. 04                | 06 Sep. 04 | 22 Oct. 04                      |
| RSA        | Force HQ           | 01 Jun. 04                | 01 Jun. 04 | 01 Sep. 04                      |
| Jordan     | Medical Level II   | 13 Sep. 04                | 15 Sep. 04 | 27 Oct. 04                      |
| Kenya      | Infantry Battalion | 01 Oct. 04                | 10 Oct. 04 | 29 Nov. 04                      |
| Kenya      | Military Police    | 01 Oct. 04                | 07 Oct. 04 | 30 Nov. 04                      |
| Kenya      | Force HQ Company   | 01 Oct. 04                | 05 Nov. 04 | 30 Nov. 04                      |

Delays in conducting arrival inspections may lead to the UN having to pay charges for equipment that have not been appropriately categorized or are not in an operationally serviceable condition. OIOS found that a number of contingents had equipment that was non-serviceable.

54. The COE Unit explained that the rapid deployment of military units coupled with the slow deployment/recruitment of COE inspectors and also lack of the required COE experience of the recruited staff contributed immensely to the delays in compiling and submitting reports. Without adequate staff, the unit found it difficult to carry out arrival inspections immediately after arrival of the equipment and complete them within one month prescribed.

55. The COE Unit pointed out that most of the Contingents' major equipment was delayed during transportation between Dar es Salaam and Bujumbura and as a result a realistic arrival inspection could not be conducted until all the had equipment arrived. There were personnel rather than equipment on the ground and only self-sustainment could efficiently be inspected within the required timeframe.

56. OIOS however observed that there were several instances when the Arrival Inspections were conducted later than one month after the last item of equipment had arrived in the mission area.

#### **Recommendation 13**

ONUB Chief, Property Management Section should ensure that the Contingent Owned Equipment Unit conducts arrival

inspections within the timeframe allowed in the Contingent Owned Equipment Manual to avoid a situation where the UN might have to pay charges for equipment that have not appropriately categorized or are not in an operationally serviceable condition (AP2004/648/02/013).

57. *ONUB accepted recommendation 13 and explained that during the start-up phase of the Mission, with the rapid deployment of military units and only three people in the Contingent Owned Equipment Unit, it was not possible to meet the standard one month schedule. However, at present, each time a new unit arrives, the inspections are completed within the one month period. OIOS is satisfied with the response provided by ONUB and has closed recommendation 13.*

#### Conduct of inspections

58. Notification letters are sent to contingents approximately one week before the inspection outlining the procedures to be followed. Pre-inspection briefings are held with the inspection team a few days before the inspection and another with the contingent on the day of the inspection confirming their understanding of the process and identifying a focal person for the resolution of differences.

59. OIOS observed the conduct of the arrival inspection of the Kenyan Infantry Battalion. The inspectors appeared quite experienced and went about their duties in a professional manner. Included in the inspection team were specialists from the Transport, Engineering, Medical and Military Operations sections, providing technical assistance.

60. With the exception of a few instances when notification letters were not issued in the initial phase of the Mission, OIOS noted that the arrangements for the conduct of inspections were satisfactory.



**Arrival inspection of major equipment of the Kenyan Infantry Battalion in progress**

### Verification reports

61. Verification reports are prepared in sufficient detail to allow appropriate follow up action to be taken on deficiencies noted during inspections. They are circulated to relevant civilian and military logistics personnel who are not signatories to the reports to give them an opportunity to comment on the results, which may also be used to update reports. The reports are signed by all the personnel required to do so. However, OIOS noted considerable delays in finalizing the reports, some of which are not finalized up to two months after the inspections were carried out.

62. The COE Unit explained that from June to September 2004 the Unit was understaffed, had a shortage of computers, deficient internet connections, and deficient database. This affected both the production of the reports and essential on the job training which was being given to the newly recruited inspectors, most of whom had no COE experience. Rushing into compiling and sending these reports to New York would have resulted in most of them being sent back for corrections, hence causing more delays. The Unit however succeeded in meeting the deadline set by New York to ensure that payments to TCCs were processed on time.

### **Recommendation 14**

ONUB Chief, Property Management Section should establish a target timeframe within which verification reports should be finalized. Monitoring achievement of the target could also form part of the basis on which staff members are evaluated (AP2004/648/02/014).

63. *ONUB accepted recommendation 14 and indicated that COE unit and PCIU are now established with six-monthly and monthly schedules of inspections in place. A work plan and a weekly plan are also in place. These enable the units to be aware of the deadlines and to meet them and they are being met.* Based on the explanation provided by ONUB, OIOS has closed recommendation 14.

### Issues of UNOE to formed military units

64. The audit set out to verify whether issues to formed military units, outside self-sustainment for which UN is responsible, were completely reflected on verification reports so that appropriate cost recoveries may be made from reimbursements to troop contributors. For example, PCIU was requested to prepare a report of all issues to military units but the report omitted to show a generator that had been issued to the Ethiopian contingent in July 2004. The generator was still being reflected as unit stock on Galileo in December 2004. In the absence of accurate data from which to extract a sample, the test could not be completed and the possibility exists that there may have been issues of UNOE of which DPKO should have been advised for necessary action.

65. To address the problem, the COE Unit has started checking all old documents during inspections to ensure assets previously issued to Contingents are accounted for and recoveries are

made. Coordination meetings with Self Accounting Units (SAUs) are being held and the issue of Galileo update is being followed by PCIU.

### **Recommendation 15**

ONUB Chief Administrative Officer should ensure that Self Accounting Units put measures in place to ensure that all issues of United Nations Owned Equipment are promptly updated in the Galileo system. Also where the Contingent Owned Equipment Unit has copies of the issue vouchers, these should be forwarded to Property Control and Inventory Unit which will monitor and ensure that Galileo is updated (AP2004/648/02/015).

66. *ONUB accepted recommendation 15 and advised that Property Management Section has introduced weekly coordination meetings with all SAUs and also sends them monthly discrepancy reports.* On the basis of ONUB's response, OIOS has closed recommendation 15.

#### Equipment status reports

67. Contingents are required to submit status reports on their equipment five days after the month being reported on, to enable verification inspectors update the COE database and evaluate the serviceability of their major equipment. This forms the basis for the periodic verification reports. There were several instances when the reports were submitted late or not at all, and the COE Unit had not instituted procedures to monitor and follow-up on reports not submitted.

### **Recommendation 16**

ONUB Chief, Contingent Owned Equipment Unit should develop a checklist to monitor and ensure the timely receipt of Monthly Equipment Status Reports from formed military contingents (AP2004/648/02/016).

68. *ONUB accepted recommendation 16 and advised that the checklist is part of the work plan which allows the unit to know when the reports submitted by the contingents are delayed, and at that point the unit follows up to remind the contingent to submit their reports.* Based on the explanation provided by ONUB, OIOS has closed recommendation 16.

## **F. Management and control of United Nations Owned Equipment**

#### Status of physical verifications

69. As at 14 December 2004, 59% of assets by value had been physically verified. 61% of the assets physically verified were in Bujumbura while only 29% of those in the regions had been inspected.

70. The status of the items not physically inspected was as follows:

| <b>Status</b>                                   | <b>Qty.</b>  | <b>Value, in US\$</b> |
|---|--------------|-----------------------|
| Assets issued to user                           | 996          | \$2,761,902           |
| Stock being processed by Receiving & Inspection | 149          | 401,811               |
| Stock with SAUs                                 | 1,156        | 6,943,611             |
| Stock delivered to SAUs                         | 228          | 598,159               |
|   |              |                       |
|   | <b>2,529</b> | <b>\$10,705,483</b>   |

i. To address the backlog of inspections of assets already issued to users, responsibility was assigned to various inspectors to re-inspect buildings. However, no programmes have been developed and the conduct of the verifications appears to have been left to the discretion of the inspectors.

ii. It has been established that some of the items categorized as unit stock with SAUs have actually been issued to end-users. They are believed to be part of the assets belonging to the old Mission UNOB that were not properly transferred to ONUB.

iii. The status 'stock delivered to unit' reflects assets that have not been located by the SAUs and therefore not accepted by them. The SAUs were urged during a meeting held on 16 December 2004 to resolve these assets including initiating write-offs if they cannot be located.

71. OIOS observed that there is no planning calendar for physical inspections and no prior communication with end-users before inspections are conducted. Focal persons at the various units/buildings have not yet been identified.

72. PCIU explained that constant redeployment of staff between the different buildings in the start-up phase of the Mission contributed to the difficulty in preparing and following a plan for inspections. The inspections were not at the discretion of the inspector, but very much depended on the places/locations available for inspection. From January 2005 a quarterly plan is being prepared, and a set of documents was prepared to inform the units/sections/departments of the arrival of PCIU inspectors. Requests for focal points are also being sent to the different entities.

73. OIOS observes however, that inspections are still being conducted without prior notification to the end-users.

### **Recommendations 17 and 18**

ONUB Chief, Property Control & Inventory Unit should develop a plan of inspections which ensures that physical verification of all assets can be completed within the year, including the regional offices (AP2004/648/02/017).

ONUB Chief, Property Control & Inventory Unit should also identify focal persons at various locations as appropriate to facilitate the verification process (AP2004/648/02/018).

74. *ONUB accepted recommendation 17, indicating that the situation has now been corrected and inspections are being conducted. PCIU has established a six months and monthly plan which is being followed in accordance with PMS' work plan.* Based on the explanation provided by ONUB, OIOS has closed recommendation 17.

75. *ONUB accepted recommendation 18 advising that section chiefs have been contacted to provide focal points for each section. Letters to the focal points are being sent before each physical verification/ inspection.* OIOS finds ONUB's response satisfactory and has closed recommendation 18.

#### Timing of physical verifications

76. The majority of physical verifications were carried out while the Receiving & Inspection (R&I) Unit were conducting their inspections, to enable PCIU to count as many items as possible prior to the end of the calendar year. While this approach allowed PCIU to satisfy the requirement on the frequency of verifications as stated in the Property Management in UN Peacekeeping Operations Manual, the physical verification was not properly performed. The verification of assets along with R&I effectively duplicates the checks being conducted by R&I and does not mitigate the risk of loss or damage to assets in the hands of the SAUs or end-users which the physical verification is intended to achieve.

77. OIOS' analysis of the database showed that 50% of items not verified by 14 December 2004 were received in June and July 2004. This can be attributed to the fact that physical verifications only started in earnest in mid-August 2004 with PCIU teams accompanying the R&I inspectors. PCIU did not go back to verify those assets that had been received prior to commencement of its activities.

78. PCIU explained they were only staffed after mid-August 2004. The number of assets arriving and the constant relocation of assets due to movements of staff to the different buildings made the physical verification process more complicated. Due to the limited number of staff available to perform inspections it was decided to pay particular attention to incoming shipments. Moreover, even during the initial phase of operations PCIU did perform inspections of assets issued to users.

#### **Recommendations 19 and 20**

ONUB Property Control & Inventory Unit should only conduct physical inspections of UN Owned Equipment at the receiving and inspection stage on a spot check basis to confirm the accuracy of bar coding and that appropriate entries have been made in the Galileo system (AP2004/648/02/019).

ONUB Chief, Property Management Section should ensure that physical verification of assets are performed only after the assets are either with the Self Accounting Units or end-users and have been updated in the Galileo system (AP2004/648/02/020).

79. *ONUB accepted recommendations 19 and 20 and explained that due to lack of staff and vehicles at the beginning of the Mission, inspections were being done with the Receiving and Inspection Unit. This is no longer the case and only spot checks are done with R&I from time to time.* Based on the explanation provided by ONUB, OIOS has closed recommendations 19 and 20.

#### Quality of information on the Galileo Inventory Management System

80. A significant number of assets transferred from the old mission (UNOB) cannot be found at the locations reflected in Galileo. These have been reported to the SAU asset managers, who are experiencing difficulties locating the assets. The following is a summary of assets not located as at 31 December 2004:

| Self Accounting Unit    | Approximate no. of assets not located | Estimated Value, in US\$ | Update as at 24 January 2005  |
|-------------------------|---------------------------------------|--------------------------|-------------------------------|
| Transport               | 29                                    | \$1,030,805.29           | 1 vehicle still not located   |
| Supply                  | 108                                   | 153,063.33               | Little progress reported      |
| IT equipment            | 304                                   | 247,397.71               | Little progress reported      |
| Communication equipment | 258                                   | 686,326.06               | Little progress reported      |
| Engineering             | 14                                    | 35,628.48                | 1 generator still not located |
|                         | 713                                   | <b>\$2,153,220.87</b>    |                               |

81. OIOS' review of the database of items with purchase cost greater than \$10 000 revealed that with the exception of the following, the minimum information required by the Property Management manual is available on the system:

- Communication equipment with no serial number;
- Transport assets with no UN Number, especially vehicles transferred from UNOB and UNHQ procured assets.

82. A review of correspondence with SAUs indicates that SAUs consistently fail to update Galileo with details of issues and other movements of assets which could lead to inaccurate records and inadequate controls over assets.

83. OIOS also observed that the item descriptions of some of the assets are long and include a repetition of the generic description, e.g.:

- i. Asset Group: Household appliances  
Generic Description: Vacuum cleaner

|                      |  |
|----------------------|--|
| Item Description:    | Vacuum cleaner general purpose (household) vacuum cleaner                      |
| ii. Asset Group:     | Air conditioner  |
| Generic Description: | Air conditioner  |
| Item Description:    | Air conditioner industrial air conditioner very high capacity above 40000 btus |

This results in reports produced for inspections, investigations etc. being bulky and difficult to manage.

84. PCIU indicated they have initiated weekly coordination meetings with SAU asset managers and the issue of accurate data entry to Galileo is one of the main issues discussed during the meetings.

### **Recommendations 21 to 23**

ONUB Chief, Property Management Section should meet with the chiefs of the Self Accounting Units to critically examine the reasons for the delays in updating the Galileo system with the necessary information. Measures should then be put in place to address the issues and enable the asset managers to ensure the integrity of information in Galileo (AP2004/648/02/021).

ONUB Administration should ensure that Self Accounting Units intensify efforts to locate the assets that have hitherto not been located. Action for the write off of those that cannot be located should be initiated in accordance with established procedures (AP2004/648/02/022).

ONUB Chief, Property Management Section should request the Logistics Support Division of DPKO to review of the master catalogue of assets with a view to removing unnecessary repetitions of asset names (AP2004/648/02/023).

85. *ONUB accepted recommendation 21 in principle and advised that it has started coordination meetings with SAUs to raise problems found in Galileo and assist in their resolution. The Property Management Section also trains asset managers and assists them whenever required. Currently, a monthly discrepancy report is sent to SAUs to enable them update their records.* OIOS found the explanation provided by ONUB to be satisfactory and has closed recommendation 21.

86. *ONUB accepted recommendation 22 and stated that all efforts are being made to locate assets, however if the efforts produce no results in a determined period of time, then write off steps will be initiated.* While in agreement with ONUB's response, OIOS is of the view that the duration of the "determined period of time" should be stated for guidance and will close recommendation 22 upon receipt of clarification from ONUB.

87. *ONUB accepted recommendation 23 and stated that the Mission has followed the matter up with UNHQ/NY. OIOS will close recommendation 23 on receipt of an indication that the catalogue names have been revised.*

#### Handover inventory reports

88. When there is a change in incumbency of a CAO or SAU Chief, a report showing the status and categorization of Mission non-expendable property should be prepared and signed to handover the responsibility for UNOE. OIOS observed that this was not being done, and this lapse could have contributed to items transferred from UNOB to ONUB that had already been issued to end users, but were still being reflected as unit stock.

#### **Recommendation 24**

ONUB Chief, Property Management Section should introduce procedures to ensure that a physical count of assets, particularly those held as unit stock, be conducted on the transfer of responsibilities from one Chief Administrative Officer/Self Accounting Unit Chief to the other (AP2004/648/02/024).

89. *ONUB accepted recommendation 24 and explained that previous CAOs were in the Mission for a short time, and due to the start up phase of the Mission and a lot of equipment arriving at a rapid pace, a complete list of assets was not available. At the end of the financial year in June 2005, a complete list will be presented to the CAO for his signature. OIOS will keep recommendation 24 open until ONUB provides a copy of the signed list of assets as at 30 June 2005.*

#### Access rights to Galileo

90. OIOS reviewed the user profiles in Galileo to verify whether their access rights were appropriate to their needs. It was found that:

- i. Some users were granted access to the system until 2014;
- ii. Personnel had access to perform roles that are not required of them, e.g.:
  - SAU chiefs and asset managers have rights to perform the R&I Receiver role.
  - Asset managers perform both warehouse operator and warehouse approver roles. They also have access to perform the workshop operator and supervisor roles.
  - PCIU Database Manager has access to PCIU Inspector, Notification and Operator roles.
- iii. The Galileo Administrator is an SAU asset manager.

91. PCIU explained that the database manager is in the Communications and Information Technology Section (CITS), and therefore has no control over her. However, the following actions are being studied to minimize and eventually change the situation.

- i. A list of all access privileges has been requested to study the problem.
- ii. United Nations Logistics Base in Brindisi has been requested to provide a detailed definition of each access privilege to allow PMS/PCIU to understand which one should be given to each Galileo operator.
- iii. The next step would be to restrict the access of each operator to the extent necessary.
- iv. Another step would be to give the PMS/PCIU Manager the capability to grant access privileges to users, taking that responsibility from CITS.

### **Recommendations 25 and 26**

ONUB Galileo System Administrator should review user profiles to ensure that segregation of duties is not compromised and to provide the opportunity for work done by one person to be checked by another. Users should be given access rights to system functions to perform only those roles which they are required to perform. Also, the period over which users are granted access to the system needs to be rationalized (AP2004/648/02/025).

ONUB Chief, Communications and Information Technology Section should consider transferring the administrative responsibility for Galileo to a staff member who does not have other direct responsibilities for United Nations Owned Equipment (AP2004/648/02/026).

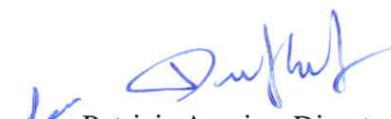
92. *ONUB accepted recommendation 25 and noted that the user profiles were being corrected in coordination with the SAUs and UN Logistics Base. ONUB also accepted recommendation 26 in principle indicating it will be implemented subject to the availability of staff. OIOS will keep recommendations 25 and 26 open in its database pending receipt of confirmation from ONUB that they have been implemented.*

### UNOE in the hands of end-users

93. OIOS acknowledges the arrangements instituted by PCIU to exercise control over UNOE during check out of staff and the guidance provided to end-users for the care for UNOE and commends PCIU for its efforts.

## VI. ACKNOWLEDGEMENT

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



Patricia Azarias, Director  
Internal Audit Division 1, OIOS

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OIOS/IAD-1 Client Satisfaction Survey

The Internal Audit Division-1 is assessing the overall quality of its audit process. A key element of this assessment involves determining how our clients rate the quality and value added by the audits. As such, I am requesting that you consult with your managers who dealt directly with the auditors, and complete the survey below. I assure you that the information you provide will remain strictly confidential.

Audit Title & Assignment No.: Process Review of ONUB Joint Logistics Operation Centre  
(AP2004/648/02)

**By checking the appropriate circle please rate:**

1. The extent to which the audit addressed your concerns as a programme manager.
2. The audit staff's understanding of your operations and objectives.
3. The professionalism of the audit staff (communications, integrity, professional knowledge and responsiveness)
4. The quality of the audit report in terms of:
  - accuracy and validity of findings and conclusions
  - clarity and conciseness
  - balance and objectivity
  - timeliness
5. The extent to which the audit recommendations were appropriate and helpful.
6. The extent to which your comments were considered by the auditors
7. Your overall satisfaction with the conduct of the audit and its results.

|  | 1 (poor)              | 2                     | 3                     | 4(excellent)          |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| 1. The extent to which the audit addressed your concerns as a programme manager.   | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 2. The audit staff's understanding of your operations and objectives.  | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 3. The professionalism of the audit staff (communications, integrity, professional knowledge and responsiveness)   | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 4. The quality of the audit report in terms of: <ul style="list-style-type: none"><li>-- accuracy and validity of findings and conclusions</li><li>-- clarity and conciseness</li><li>-- balance and objectivity</li><li>-- timeliness</li></ul> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 5. The extent to which the audit recommendations were appropriate and helpful.   | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 6. The extent to which your comments were considered by the auditors   | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 7. Your overall satisfaction with the conduct of the audit and its results.  | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

Please comment on any areas in which you have rated the audit team's performance as below your expectations. Also, please feel free to provide any further comments you may have on the audit process to let us know what we are doing well and what can be improved.

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Name: \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_

Organization: \_\_\_\_\_

*Thank you for taking the time to fill out this survey. Please send the completed survey form as soon as possible to:*

*by mail: Ms. Patricia Azarias, Director, Internal Audit Division-1, OIOS*

*Room DC2-518, 2 UN Plaza, New York, NY 10017 U.S.A.*

*by fax: 212-963-3388*

*by email: iad1support@un.org.*