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INTEROFFICE MEMORANDUM MEMORANDUM INTERIEUR

INTERNAL AUDIT DIVISION
OFFICE OF INTERNAL OVERSIGHT SERVICES

TO: Mr. Tom Koenigs
A: Special Representative of Secretary-General
UNAMA

DATE: 9 February 2007

REFERENCE: AUD-7-5:9 (07-00055)

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



SUBJECT: **OIOS Audit No.AP2006/630/02: Property control and inventory management at**
OBJET: **UNAMA**

1. I am pleased to present herewith our final report on the above-mentioned audit, which was conducted during June and July 2006.
2. We note from your response to the draft report that UNAMA has generally accepted the recommendations. Based on your response, I am pleased to inform you that we have closed recommendations 8, 12, 15, 16 and 17 in the OIOS recommendations database. In order for us to close out the remaining recommendations, we request that you provide us with the additional information as discussed in the text of the report. Please refer to the recommendation number concerned to facilitate monitoring of their implementation status. Please note that OIOS will report on the progress made to implement its recommendations, particularly those designated as critical (i.e., 1, 2, 4, 9 to 11, and 22) 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 UNAMA for the assistance and cooperation provided to the auditors in connection with this assignment.

Copy to: Mr. Jean-Marie Guehenno, Under-Secretary-General for Peacekeeping Operations
Mr. Philip Cooper, Director, ASD/DPKO
Mr. Terry Popowych, Chief Administrative Officer, UNAMA
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors
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Office of Internal Oversight Services
Internal Audit Division



Property control and inventory management at UNAMA

Audit no: AP/2006/630/02
Report date: 9 February 2007
Audit team: Iswari Bhattarai, Auditor-in-Charge
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EXECUTIVE SUMMARY

Property control and inventory management at UNAMA (Assignment No. AP2006/630/02)

OIOS conducted an audit of property control and inventory management at the United Nations Assistance Mission in Afghanistan (UNAMA) in June and July 2006. The main objectives of the audit were to determine if existing internal controls were adequate and effective to ensure the proper safeguarding and efficient use of the Mission's assets, and to assess compliance with the established rules and regulations governing property control and inventory management.

OIOS found several deficiencies that the Mission needs to address to improve the management and control of non-expendable and expendable properties.

- UNAMA's warehouses are not adequately maintained. The stocks are exposed to water damage and security risks. Also, stocks kept by the different Self-Accounting Units are strewn on the warehouse floor, some without shelves and bins;
- Property records are not updated and do not reflect the physical location and condition of the stocks. Discrepancies identified by the Property Control and Inventory Unit during its physical verification are not updated in a timely manner;
- There were instances of non-compliance with the procedures for issuance and handover of assets;
- Issuance of materials needed for the repair and maintenance of some equipment are not adequately controlled and monitored.

OIOS made a number of recommendations to address the above weaknesses and the other findings noted in the report. *UNAMA has generally accepted the recommendations and has initiated action to implement many of them.*

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ABBREVIATIONS USED

AFN	Afghanistan local currency (Afghani)
CAO	Chief Administrative Officer
CITS	Communication and Information Technology Services
CMR	Cargo Movement Request
COE	Contingent-owned equipment
DCTO	Deputy Chief Transport Officer
DPKO	Department of Peacekeeping Operations
ENG	Engineering Section
GOA	Government of Afghanistan
MMU	Material Management Unit
Mou	Memorandum of Understanding
MTO	Motor Transport Officer
OIOS	Office of Internal Oversight Services
PCIU	Property Control and Inventory Unit
SAU	Self-accounting unit
SFPO	Short Form Purchase Order
SOP	Standard Operating Procedures
SUP	Supply Section
TPT	Transportation Section
UNAMA	United Nations Assistance Mission in Afghanistan
UNOE	United Nations-owned equipment
UNOPS	United Nations Office for Project Services
VRP	Voters Registration Project
WOF	Work Order Form

I. INTRODUCTION

1. OIOS conducted an audit of property control and inventory management in UNAMA from June to July 2006. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.
2. As of 25 April 2006, the Mission had about 10,800 non-expendable items valued at approximately \$22.9 million. Unit stock comprised about 28 percent of the total inventory (in quantity) of non-expendable items. UNAMA also had an inventory of approximately \$4.9 million of expendable items. Table 1 contains a summary of the Mission's inventory.

Table 1: Composition of UNAMA's inventory as of 25 April 2006

SAU	Non-expendable				Expendable Unit Stock	
	Unit Stock		In Use		Qty	Cost
	Qty	Cost	Qty	Cost		
CITS	2,362	\$4,402,462.7	5,356	\$8,918,456.00	19,836	\$501,479.00
ENG	135	293,584.57	812	1,733,743.71	1,398,719	2,545,083.25
SUP	478	297,579.94	1,252	1,104,792.14	545,881	611,814.55
TPT	73	487,485.81	333	5,710,308.41	100,908	1,300,961.71
Total	3,048	\$5,481,113.02	7,753	\$17,467,300.26	2,065,344	\$4,959,338.51

3. The comments made by the management of UNAMA on the draft report have been included in this report as appropriate and are shown in italics.

II. AUDIT OBJECTIVES

4. The major objective of the audit was to determine if existing internal controls were adequate and effective to ensure the proper safeguarding and efficient use of the Mission's assets. The other objectives were to assess compliance with the established rules and regulations governing property control and inventory management, and to determine whether the existing controls ensure adequate and timely recording, tracking and accountability of UN-owned equipment (UNOE).

III. AUDIT SCOPE AND METHODOLOGY

5. The audit covered the period from 1 January 2005 to June 2006. The audit methodology included interviews of UNAMA personnel, review of relevant documents, collection and analysis of data, and physical verification of non-expendable and expendable UNOE on a sample basis. This audit did not cover the write-off assets as it was already covered under audit assignment number AP2006/30/03, which was conducted during March and April 2006. Similarly, this audit did not cover inventory relating to fuel, which is planned to be covered under a horizontal audit of fuel management during 2006.

IV. AUDIT FINDINGS AND RECOMMENDATIONS

A. Safety, security and management of warehouse

6. Safety and security of warehouses and placement of inventory items in appropriate locations and storage conditions are some of the important aspects of an effective inventory management system. Four Self-Accounting Units (SAUs), namely, Communication and

Information Technology (CITS), Supply, Engineering and Transport Sections, have their own separate warehouses, all located in the UNOCA complex. They also use containers to accommodate their respective unit stocks, which are also located inside the UNOCA complex. There are no warehouses in regional offices. Both expendable and non-expendable items are issued to regional offices upon the request of the respective Regional Officers, and delivered through the Movement Control Unit (MovCon).

7. Physical conditions within the warehouses were found to be generally satisfactory in terms of their exhaust and ventilation system, and provision of fire extinguishers. However, no security guards were assigned separately and specifically to each of the warehouses inside the compound, except for those guarding the gates of the UNOCA complex.

Unit stocks were not placed in appropriate bin locations

8. Assignment of bin locations and placement of different unit stocks in specific locations are of paramount importance for easy access, proper handling, physical inspection, periodic stocktaking and proper supervision of high-value and attractive items. It is also equally important to record the actual physical location of each item in the Galileo inventory management system. However, the item location recorded in Galileo is limited to Kabul, without specifying the exact bin location of an asset. The CITS and Transport Section had started to allocate bin locations for different items in their respective warehouses. The Engineering and Supply Sections had neither assigned bin locations nor kept their unit stocks in appropriate shelves, even though the Engineering Section had placed different types or classes of items in different shelves (see Annex II for pictures of the physical condition of assets stored in the warehouses).

9. The Supply and Engineering Sections' warehouses were roofed and surrounded by a thick rub hall fabric, which was tightened by ropes attached to an iron structure. The rub hall fabric can easily be cut and the items inside the warehouse can be taken out with minimum effort. Furthermore, the items can be damaged during the rainy season, as water can seep through the structure because the rub hall fabric in the front part of the warehouse was not fixed tightly to the ground. The Supply Section explained that the rub hall is very small and cannot be divided into bins, and that efforts were underway to take part of the UNICEF's warehouse (which is also inside the UNOCA complex) in the very near future.

Recommendations 1 and 2

The UNAMA Administration should:

- (i) Take steps to transfer the unit stocks of the Supply and Engineering Sections to fixed-structure warehouses, in order to minimize the stocks' exposure to damage and security risks (AP2006/630/02/01); and
- (ii) Ensure that the Self-Accounting Units improve their physical storage practices by allocating and keeping unit stocks in appropriate bin locations, and updating the Galileo inventory management system on the actual physical location of each unit stock item (AP2006/630/02/02).

10. *The UNAMA Administration accepted recommendation 1 but explained that, due to the uncertainty of the Mission's mandate to operate for a long period, no commitment was made for the building of additional infrastructure. However, there are ongoing plans and considerations within UNOCA to identify existing possible areas of UN infrastructure that will be able to meet the Mission's storage requirements, which may become available in the not too distant future. Recommendation 1 remains open pending receipt of documentation from UNAMA showing that it has been implemented.*

11. *The UNAMA Administration accepted recommendation 2 and explained that the CITS Asset Management Unit already has specific bin areas, but these are being reviewed and the zoning of equipment will be performed over the next few weeks, to improve overall efficiency. OIOS would like to emphasize that the recommendation is applicable not only to the CITS Self-Accounting Unit but to all SAUs, hence, recommendation 2 remains open pending its full implementation by all SAUs.*

B. Standard operating procedures

Absence of Standard Operating Procedures

12. Among the four SAUs, the Supply and Transport Sections did not have separate Standard Operating Procedures, and stated that they were managing inventory under their jurisdiction based on the DPKO manual and Administrative Instructions issued by UNAMA. OIOS observed that general guidelines in this respect have been provided in the "Property Management Manual for United Nations Peacekeeping Missions and Missions Administered by DPKO" (hereafter referred to as the "Property Management Manual") issued by DPKO. UNAMA's Administrative Instruction No 06/02 on property accountability and Administrative Circular No 28/2006 on policy and procedures for accountability of UNOE were some of the important guidelines promulgated to strengthen control over property management. However, DPKO's manual and the Mission's administrative instructions are general policy guidelines, and do not provide detailed procedures to meet the specific needs of a particular SAU. The Property Management Manual also does not cover matters related to the issue of UNOE from stock, maintenance, return to stock and other warehousing procedures, which according to DPKO is going to be published separately. In OIOS' opinion, pending the publication of these procedures by DPKO, UNAMA needs to take interim measures to improve controls over the management of UNOE held in stock.

Recommendation 3

The UNAMA Administration should, pending the publication of detailed operating procedures by DPKO, implement interim procedures with regard to the UNOE held in stock to ensure that issuances and returns to stock are controlled (AP2006/630/02/03).

13. *The UNAMA Administration accepted recommendation 3 and stated that the CITS Asset Management Unit already uses SOPs that include processes for the issue and receipt of assets. OIOS would like to emphasize that the recommendation is applicable not only to the CITS Self-Accounting Unit but to all SAUs, hence, recommendation 3 remains open pending its full implementation by all SAUs.*

C. Budgeting of inventory

Cost estimates for replenishment of items

14. OIOS reviewed the basis for the proposed budget allocation for some inventory line items for the period April-December 2006. Out of the 11 line items involving 24 sub-line items selected for testing, OIOS observed that DPKO ratios were used only in sanitation and cleaning materials and medical supplies (\$223,898). In three sub-line items under the category of stationery and office supplies (\$123,255), communication spare parts and IT spare parts and supplies (\$429,000), budgets were prepared by using lower ratios than the ones specified by DPKO. Verifiable data were provided for only four sub-line items and the rest of the line/sub-line items were not supported by detailed, verifiable data. We were informed that different bases had been used for estimating budgets of different line/sub-line items, based on the Mission's past experience. However, OIOS was not provided with historical data to substantiate that the estimates were in fact based on the Mission's past experience. OIOS is of the view that each SAU should maintain past consumption data for each inventory item.

Recommendation 4

The UNAMA Administration should ensure that each Self-Accounting Unit maintains a record of past consumption of inventory, which should be used as a basis in future budget estimates (AP2006/630/02/04).

15. *The UNAMA Administration accepted recommendation 4 and explained that currently there is no mechanism within the Galileo system to track the overall consumption data over a given time period, without manual intervention. The Business Objects software tool also cannot currently address this problem, but the Administration is currently addressing this issue. Recommendation 4 remains open pending receipt of documentation from UNAMA showing that it has been fully implemented.*

D. Recording of non-expendable items

Lack of reports on PCIU's physical verification of non-expendable assets

16. PCIU conducts an annual physical verification of all non-expendable assets. Upon completion of physical verification, discrepancy reports are prepared and forwarded to each SAU for necessary adjustments or correction. PCIU also sends the Financial Year-End Inventory Report and Calendar Year-End Inventory Report to DPKO on a regular basis.

17. However, PCIU does not prepare periodic reports on the physical verifications conducted, showing the total number of assets physically verified, which SAU the assets verified belong to, details and total number of discrepancies identified during the physical verification, corrective action taken by the SAU, and the number of cases that had not been corrected. In the absence of such reports and corresponding documents evidencing the physical verification conducted, it is hard to determine whether all non-expendable assets are indeed verified annually.

Recommendation 5

The UNAMA Administration should instruct the Property Control and Inventory Unit (PCIU) to prepare an annual report on the physical verifications conducted, showing pertinent details such as the total number of assets physically verified, number and type of discrepancies, and whether the discrepancies noted have been corrected or not. Additionally, PCIU should maintain an adequate audit trail and documentation of the procedures and results of the physical verifications (AP2006/630/02/05).

18. *The UNAMA Administration accepted recommendation 5 and stated that it has already been implemented by PCIU in July 2006.* OIOS' review of the PCIU report dated 17 July 2006, which contained the type and number of discrepancies noticed during PCIU's physical verification, showed that the report was not complete as per our recommendation. Therefore, recommendation 5 remains open pending receipt of documentation showing that it has been fully implemented.

19. OIOS carried out its own physical check, on a sample basis, of non-expendable assets to determine whether their number, physical location and status had been accurately recorded in Galileo, and to ascertain whether discrepancies identified during the course of PCIU physical verifications had been corrected in a timely manner. This exercise was done in all SAUs, and discrepancies were noticed in three SAUs, except for CITS.

Inaccurate inventory records in the Engineering (ENG) commodity group

20. The Engineering Section neither carried out physical checks of inventory items nor did it update the discrepancies identified by PCIU. OIOS' test count of 56 non-expendable items indicated the following:

Table 2: Results of test checks of non-expendable items

Status of asset	Sampled items	Discrepancy
In use	19	No
Unit stock	Checking from recorded unit stock to physical unit stock	
	27	3 containers could not be located; 4 items were actually in use and not in unit stock.
	Checking from physical unit stock to recorded unit stock	
	10	2 sea containers did not have physical barcode, and therefore could not be verified with the Galileo record.

Discrepancies between inventory records and physical count in the Supply commodity group

21. OIOS' verification of 60 non-expendable items recorded in Galileo as (35 items in use; 3 pending write-off; and 22 in unit stock) indicated the following:

- Out of the 35 items in use:
 - A paper shredder (barcode AMA-000776), which was received by a staff member who had already left the mission, could not be located;
 - Two items had different physical status: barcode AMA-004626, pending write off; and barcode MBH-29190 was in unit stock;
- Out of the 35 items in use,
- All three items pending write-off selected for testing, barcode # LBB-A-01557, SMA 00362 and SMA 00726, could not be located;
- Out of the 22 unit stocks:
 - One item (barcode AMA-000115) could not be located. OIOS was informed that the item was lost some time in 2002 but not updated in the system;
 - One item (barcode AMA-008807) was found to be in use, not in unit stock;
 - One item (barcode AMA-004044) was not yet returned to unit stock by the ex-Chief of Staff.

22. OIOS also traced 10 non-expendable items from unit stock to Galileo records and found two items (barcode SMA-00724 and SMA-00152) that could not be traced in Galileo. The Mission explained that these assets belonged to the United Nations Office for Project Services (UNOPS).

Inaccurate inventory records in the Transport (TPT) commodity group

23. OIOS' test count of 37 non-expendable assets (11 in unit stock and 26 in use) indicated that two items did not have barcodes, and one item (barcode FOD 08270) could not be located. A vehicle (plate number UN 53160 with barcode number SMA 00479) was under the name of the ex-MovCon Chief until 22 May 2006 even though he had left the Mission on 5 January 2006. Out of 27 non-expendable items selected for testing, one item could not be traced to any Galileo record.

Recommendations 6 and 7

The UNAMA Administration should:

- (i) Conduct a 100 per cent count of all non-expendable assets under the accountability of the Engineering, Supply and Transport Self-Accounting Units to ensure that all assets are accounted for and accurately reflected in the Galileo inventory management system (AP2006/630/02/06); and

- (ii) Take appropriate action to recover the cost of assets not returned by staff members who had already left the Mission (AP2006/630/02/07).

24. The UNAMA Administration accepted recommendation 6 and explained that in the case of Transport Section, all non-expendable items in Kabul are controlled through monthly physical verification and reported in Galileo. Once the items are re-assigned from Kabul to the regions and provinces then they will be closely monitored by the MTO and reported to DCTO to ensure that they are properly allocated in Galileo. There are no problems on controls of non-expendable items as they are reflected in Galileo in the case of Engineering and Supply-related items. Recommendation 6 remains open pending receipt of documentation from UNAMA showing that it has been fully implemented.

25. The UNAMA Administration accepted recommendation 7 and explained that all efforts are being made by the UNAMA Claims Property Survey Board to take appropriate action in this regard. An applicable Administrative Instruction that shall prevent staff leaving the mission without proper check out has been promulgated in 2005. However, in many instances, and as per Mission's previous policy, a cost recovery is impossible as items are reviewed by the Board and written off accordingly. Recommendation 7 remains open pending receipt of documentation from UNAMA showing that it has been fully implemented.

Discrepancies identified by PCIU were not corrected on a timely basis

26. The Property Management Manual (paragraph 5.31) states that PCIU shall monitor the status of records and information within the database on a daily basis in order to ensure that SAUs complete the updating of relevant information (discrepancies) in the inventory records within 30 days. OIOS' verification of the Mission's compliance with this 30-day limit for the SAUs to adjust any discrepancies identified and reported by PCIU in September and October 2005 indicated that, as of July 2006, the following records have not been updated :

Table 3: Uncorrected discrepancies

s.#	Barcode	Item Description	Discrepancy noticed by PCIU	Correction in Galileo	SAU
1	AMA-000402	Air Conditioner	Asset with different user	Not updated	ENG
2	AMA-000395	Air Conditioner	Asset with different user	Not updated	ENG
3	LBB-Y-01051	CAR, Toyota, 4X4	Location difference	Not updated	TPT
4	MBH-19825	Minibus Hyundai	Location difference	Not updated	TPT
5	AMA-000254	Printer	Asset with different user	Not updated	CITS
6	LBB-A-45305	Network switch	Location difference	Not updated	CITS
7	LBB-A-25643	UPS, Compaq	Location difference	Not updated	CITS
8	AMA-001331	Cell phone, Nokia	Location difference	Not updated	CITS
9	LBB-A-01490	Fridge Ignis	Asset with different user	Not updated	SUP
10	AMA-000348	Communication equipment, Deno	Asset with different user	Not updated	SUP

Recommendation 8

The UNAMA Administration should ensure that Self-Accounting Units immediately adjust the discrepancies identified by the Property Control and Inventory Unit in its

September and October 2005 physical verifications that have not been corrected. In the future, the UNAMA Administration should ensure that all discrepancies from PCIU physical verifications are updated within the stipulated time frame of 30 days from the time the Property Control and Inventory Unit advised the SAU of any discrepancy that needs to be adjusted (AP2006/630/02/08).

27. *The UNAMA Administration accepted recommendation 8 and explained that all SAUs are actively pursuing the correction of any discrepancies brought to their attention, and will continue to do so. Based on UNAMA's response, recommendation 8 has been closed.*

E. Recording of expendable items

Discrepancies between OIOS test count and Mission records

28. OIOS also conducted a test count of expendable assets and found many discrepancies between the recorded quantity and physical stock. As shown in Table 4, OIOS verification indicated the following:

- (a) Verification of records to actual physical stock:
- Only 31 out of 209 items tested (or 15 per cent) had the same quantity of units recorded and counted;
 - Eighteen per cent of the samples' recorded quantity was in excess of the actual physical count while 22 per cent was short of the actual physical count;
 - Forty-five per cent of the items tested were either not located or had zero balance;
- (b) Verification of physical stock with Galileo:
- Only ten per cent of items in stock matched the corresponding Galileo records;
 - The quantity of sixty-seven per cent of the items in stock was less than the quantity recorded in Galileo.

Table 4: Summary of findings - test check of expendable items

SAU	Types of total sampled items	No difference	# of items with excess Qty in physical count.	# of items with shortage Qty in physical count.	# of items not found	# of items with zero physical Qty
Samples selected from Galileo and verified with physical stock						
COM	16	5	3	8	0	0
IT	15	10	5	0	0	0
TPT	55	1	3	10	41	0

SUPP	31	7	8	11	0	5*
ENG	92	8	18	17	4	45
Total	209	31	37	46	45	50
Samples selected from physical stock and traced to Galileo						
CITS	10	3	0	7**	0	0
TPT	10	1	3	3	3	0
SUPP	10	0	2	8	0	0
ENG	10	0	1	9	0	0
Total	40	4	6	27	3	0

* These were medical items, which as per prevailing practice should have been issued directly to medical unit

** This includes 3 items, which we could not find in the inventory records.

Unrecorded items found in the Engineering SAU warehouse

29. Some assets UNAMA received from other missions have not been recorded in Galileo. OIOS' learned that these assets do not have yet a Receiving and Inspection (R&I) Report, a prerequisite for recording an asset in Galileo. Hence, the Engineering Section could not encode these items in the system. The Mission could not explain how these assets turned up at the Engineering Section's warehouse, without the R&I Report. Further inquiries by OIOS indicated that the items might have arrived from Bosnia in 2002, and had been kept in the warehouse without proper recording.

Lack of physical verification of expendable items

30. UNAMA's expendable inventory is equivalent to 22 per cent of the cost of its non-expendable assets. Considering the cost involved and the chances of wastage and pilferage of expendable items, periodic physical verification of these items is imperative, in addition to the requisite controls over their recording, management and utilization.

31. Established procedures only provide for the physical verification of non-expendable assets. OIOS is of the view that, with the amount of the expendable assets the Mission holds, the exposure of expendable assets to wastage and pilferage, and the discrepancies OIOS noted above, it would be prudent for the Mission to also physically verify expendable assets.

Recommendation 9

The UNAMA Administration should conduct a 100 per cent count of the Mission's expendable assets in stock, investigate the causes of differences between inventory records and physical count, and take appropriate action on all discrepancies (AP2006/630/02/09).

32. *The UNAMA Administration accepted recommendation 9 and explained that the respective SAUs, in coordination with PCIU, are currently developing a verification plan of expendable items. Physical counts will be conducted shortly and discrepancy reports will be investigated accordingly.* Recommendation 9 remains open pending receipt of documentation from UNAMA showing that it has been fully implemented.

F. Issuance of assets

Improperly filled out issue vouchers

33. OIOS' examination of sample issue, handover and return vouchers from different SAUs indicated the following:

- Four out of 20 issue vouchers (voucher number 05-000171, 05-000155, 05-000072 and 05-000023) for non-expendable items belonging to the CITS commodity group were not signed by the recipient. For expendable items, only one issue voucher, out of nine issue vouchers tested, was not signed by the recipient;
- Six out of ten issue vouchers tested for expendable items belonging to the Engineering commodity group were not signed by the Section Chief of the requesting section/unit;
- Eight out of ten issue vouchers tested for non-expendable items belonging to the Supply commodity group were not signed by the Section Chief of the requesting section/unit. The receipt of such assets was also not acknowledged by the recipient. For expendable items, OIOS found six out of ten issue vouchers that were not signed by the recipient and four out of ten issue vouchers where the staff member who requested for the asset also approved the request.

34. To ensure that accountability over assets issued to staff member is enforced, the issue vouchers must be properly approved by the Section Chief and acknowledged by the recipient, in accordance with established procedures. Moreover, requests for expendable items should not be initiated and approved by the same staff member.

Recommendation 10

The UNAMA Administration should strictly enforce the procedures on the issue/handover of assets, to ensure effective enforcement of accountability over assets issued to staff members. Self-Accounting Units should be advised to accept and process only properly filled out and signed issue/handover forms (AP2006/630/02/10).

35. *The UNAMA Administration accepted recommendation 10 and explained that SAUs, in conjunction with PCIU, enforce this policy. Procedures and applicable guidelines will be re-issued by the Administration.* Recommendation 10 remains open pending receipt of documentation from UNAMA showing that it has been fully implemented.

Inadequate control over issuance of transport spares to regional offices

36. The Transport Section also issues expendable items, including vehicle spare parts, to regional offices based on request forms, mostly forwarded through mail to the asset manager without the signature of the requesting regional officer. The storekeeper generates the issue voucher and issues the items as per the instruction of the asset manager. Items are mostly delivered through MovCon and sometimes through drivers.

37. OIOS examined ten sample issue vouchers, five each from the Jalalabad and Kunduz regional offices and found that there was only one voucher, which met all of the requirements set by the Transport Section for sending items to regional offices:

- One voucher was not signed by the Requesting Officer and Receiving Officer;
- In three vouchers, neither the details nor the signature of the requesting officer was indicated in the request form;
- In two cases, the name of an international staff was indicated as the requesting officer but the ID card number and details belong to a national staff. Neither the international staff nor the national staff signed the voucher;
- In one case, the Request Form was not attached to the voucher and in another case the Request Form did not contain any signature.
- In one case the Requesting Officer's detail was given in the Request Form but was not signed.

38. In the absence of acknowledgement of receipt from the regional offices, we were not able to confirm whether these items had been successfully delivered in the regional offices or not.

Recommendation 11

The UNAMA Administration should ensure that the Transport Section processes only signed requests for spare parts and other expendable items, and that all deliveries of these items to regional offices are acknowledged by the recipient (AP2006/630/02/11).

39. *The UNAMA Administration accepted recommendation 11 but explained that there are two parts to this process: the original request is submitted through email by the authorized requisitioner only and then through a TPT-10 form and only then the Galileo Work Order system is in place to control the issuance of spare parts. The control of spare parts to the region is also maintained through the Cargo Movement Request (CMR) which tracks the movement of all items, which must be signed for all handovers. Recommendation 11 remains open pending receipt of documentation from UNAMA showing that it has been fully implemented.*

G. Repair and maintenance

Inadequate control over issuance of transport spares parts and lubricants (TPT commodity group)

40. OIOS also examined sample issue, handover and return vouchers relating to 25 vehicles and found no deficiencies in regard to the authorization, entitlement and approval of the non-expendable items. However, issuance of spare parts and necessary lubricants for the maintenance of vehicles was not properly controlled. For example, each vehicle's lubricants must be replaced every 2,500 kilometers. Table 5 shows that diesel fuel additive for vehicle

number UN 00244 has been replaced only twice. If the maintenance schedule of 2,500 kilometers is strictly followed, this vehicle's diesel fuel additive should have been replaced five times. Table 5 shows the same inconsistencies in the replacement of fuel filters, oil filters and other spare parts.

41. All of these instances indicate that no system existed to monitor whether excessive lubricants and spare parts had been used for the repair and maintenance of a particular vehicle.

Table 5: Use of lubricants and spare parts by different vehicles

Vehicle #	Period	Km Run	Total number of times each item had been changed						
			Diesel Fuel Additive	Diesel Fuel Anti Gel Treatment	Diesel Fuel Treatment	Engine Oil	Wind-screen washer-70°C	Fuel Filter	Oil Filter
UN 00244 T/Hiace	3 Months	12,968	2	3	4	8	6	2	5
UN 00247 T/Hiace	3 months & 15 days	9,964	3	2	3	6	6	0	2
UN 00234 T/Hiace	3 months & 5 days	7,361	3	2	1	4	4	1	3

Recommendation 12

The UNAMA Administration should establish a mechanism whereby the replacement of vehicle lubricants and spare parts can be compared with the recommended manufacturer's schedule and against other vehicles of the same type/make, to ensure that unusual or excessive use and replacement of spare parts are identified and investigated (AP2006/630/02/12).

42. *The UNAMA Administration accepted recommendation 12 and explained that UNAMA uses the DPKO Surface Transport Manual maintenance schedule, versus the manufacturers schedule, since it is more comprehensive and is in accordance with the procurement guidelines. The insurance liability for the UN also covers this approach and is recognized by the manufacturer for their warranty. UNAMA also monitors the environmental and road conditions in Afghanistan to ensure that the vehicles are maintained in a safe/secure manner. Based on the Mission's response, recommendation 12 has been closed.*

Work order not properly maintained (CITS commodity group)

43. Issuance of CITS expendable items for the internal repair of CITS equipment were not based on Asset Fault/Repair form or Work Order form. CITS SOPs require that an Asset Fault/Repair form be signed by the concerned supervisor or technician and a requisition prepared for items needed to repair the equipment and approved by the asset manager before any spare part is issued.

Recommendation 13

The UNAMA Administration should ensure that spare parts needed for the repair of communication and information technology equipment are issued based on a properly filled out and approved Asset Fault/Repair forms and Work Order forms (AP2006/630/02/13).

44. *The UNAMA Administration accepted recommendation 13 and explained that CITS has already developed a work order system that is currently being tested in the Section. Recommendation 13 remains open pending receipt of documentation from UNAMA showing that it has been fully implemented.*

Inadequate monitoring of equipment sent for external repair (CITS commodity group)

45. CITS does not have an appropriate tracking and follow-up system for items sent for external repair. OIOS verified all documents pertaining to external repairs during 2005, and found that two items (barcode number AMA-001360 and AMA-004577) were still not returned to the Mission. Two other items (barcode No AMA-002899 and AMA-000453) were in transit back to the Mission, according to CITS, but no documents showing the delivery of the items were made available for our verification. In another case, the Communications Unit could not trace or explain the status of eight expendable items (HF Barrett radio transceivers).

Recommendation 14

The UNAMA Administration should ensure that assets sent for external repair are properly monitored and followed up (AP2006/630/02/14).

46. *The UNAMA Administration accepted recommendation 14 and explained that the control of UNAMA vehicles and parts, which are sent for external repairs, are monitored and controlled through Galileo Work Orders. Also, there are quality control assurance inspections on the vehicles and parts to ensure that contracted work is completed in accordance with the work orders. The same system is followed by the other SAUs. OIOS' initial review of the implementation of this recommendation indicated that the location of certain items was still not easily identified. Recommendation 14 remains open pending receipt of documentation from UNAMA showing that it has been fully implemented.*

Inadequate control over materials used for repair and maintenance (ENG commodity group)

47. The Engineering Section did not maintain Work Order forms when buying materials and spare parts for immediate repair work, and did not maintain any documentation to support the successful completion of repair work. OIOS reviewed 20 repair work cases (10 from Short Form of Purchase Order and 10 from Petty Cash Vouchers), and found that:

- In all cases, no records supporting the completion of work were maintained;
- In 11 out of 20 cases (or 55 per cent), Work Order forms were not prepared to support the purchase of the items necessary for the repair work;

- In one case, materials purchased for the repair work were not inspected by the R&I Unit;
- In one case, there was no Request to Order Materials when buying materials through the Short Form Purchase Order;
- In four instances, the Work Order forms were not numbered;
- In two cases, items issued were not acknowledged by the recipient;
- In one case, the requestor and approver were the same staff member;
- For repairs involving small amounts of money to purchase materials, OIOS noted that the Mission uses petty cash vouchers without pre-printed serial numbers.

Recommendations 15 and 16

The UNAMA Administration should:

- (i) Ensure that the Engineering Section uses only appropriately filled out and signed Work Order forms to initiate any repair and maintenance work, and adopts a system of monitoring and reporting the completion of a Work Order (AP2006/630/02/15); and
- (ii) Use petty cash vouchers with pre-printed serial numbers, to strengthen controls over petty cash (AP2006/630/02/16).

48. *The UNAMA Administration accepted recommendation 15 and explained that the Engineering Section has implemented a system for monitoring and reporting the completion of work orders. Based on UNAMA's response and OIOS' verification of the implementation of the recommendation, recommendation 15 has been closed.*

49. *The UNAMA Administration did not accept recommendation 16 and explained that all regional and provincial offices of UNAMA, where some operating expenses are met through petty cash, the current practice of numbering Petty Cash Vouchers is performed on a monthly basis, starting from number 1 each month. UNAMA also instituted a monthly cut-off date for all transactions that is strictly followed. In addition, a monthly cash count is done on the last working day of the month and reported at Kabul. All petty cash vouchers are submitted to CFO's office at Kabul for checking, review and approval by certifying officers. Then these are posted in the financial books, and then replenishment is made. In addition, effective 1 January 2007, UNAMA intends to strengthen further the internal controls for petty cash at each location to make it mandatory to put consecutive serial numbers on the petty cash vouchers. The pre-printing of serial numbers on the petty cash may not be cost-effective due to the low volume of petty cash transactions at each location. Based on the Mission's response, recommendation 16 has been closed.*

Cash payments

50. OIOS noted five instances (see Table 6) of cash payments for materials used for repair purchased through Short Form Purchase Order (SFPO). SFPO is used to procure materials not available in the store to meet immediate requirements. The Mission explained that the vendors were paid in cash because they did not have a bank account; but the Mission could not explain why it transacted business with vendors without existing bank accounts. In OIOS' opinion, the use of cash to pay vendors should be discouraged. For low value items and immediate requirements, supported by the required documentation, petty cash may be used.

Table 6: Cash payments on purchases through SFPO

S.N.	Eng. Memo Ref. No.	Date	Amount Paid in Cash (AFN)	\$ equivalent
1	ENG/SFPO/06/03/099	8/3/2006	44,450	889
2	ENG/SFPO/06/05/105	21/5/2006	16,650	333
3	ENG/SFPO/06/05/103	21/5/2006	44,450	889
4	ENG/SFPO/06/02/098	27/2/2006	44,000	880
5	ENG/SFPO/06/02/094	12/2/2006	43,100	862

Recommendation 17

The UNAMA Administration should discontinue the practice of using cash to pay for local purchases (AP2006/630/02/17).

51. *The UNAMA Administration did not accept recommendation 17, explaining that considering the current trading practices in the local markets, absence of banking networks, local habits among trading firms, and poor economic development in Afghanistan, it is not possible to carry out all purchases on credit and/or pay by cheques. During the last few years, UNAMA has been paying its vendors by cash only. Currently this is being discouraged and payments through banks have gone up to 80 per cent of all vendor payments during the last year. Based on the progress made to date and the commitment made by UNAMA to discourage cash purchases, recommendation 17 has been closed.*

Ineffective control over the maintenance of generators and air conditioners

52. The Engineering Section is responsible for the regular maintenance of generators and air conditioners. UNAMA has 81 generators at different locations, including eight in unit stock and two in the workshop. Twenty-eight out of 71 generators in use were located at Kabul and the rest in different regional offices. A generator requires general maintenance after each successive 250 hours of operation and an overhaul is required after each successive operation of 20,000 hours. Regular maintenance of generators is required in order to keep them serviceable for optimum periods, and to keep major repair costs as low as possible.

53. The Engineering Section is also in charge of maintaining 624 air conditioners, including a total of 96 items in unit stock, 27 pending write-off and already written off, and 32 on loan to UNOPS. An air conditioner needs to be completely checked and washed by soap and water every three months; and checked for air filter and amperes of compressors

and air cooling system every two weeks, in order to keep it serviceable and to protect it from unusual breakdown or failure requiring major repair. The Engineering Section's Air Conditioning Unit prepares a weekly report of the repair and maintenance work performed, showing the location of the unit repaired, date of repair or maintenance and the actual work performed. However, the Unit did not maintain a record or maintenance history of each air conditioner, in order to ensure that each air conditioner is checked at specified time intervals.

54. OIOS could not verify whether the Engineering Section maintains the generators and air conditioners according to the manufacturer's standards or recommended schedule because the Mission did not keep a record of its maintenance schedule and work completed on each of these equipment items.

Recommendation 18

The UNAMA Administration should implement a mechanism to monitor maintenance work performed on each generator and air conditioner owned by the Mission, to ensure that maintenance of these equipment is conducted regularly (AP2006/630/02/18).

55. *The UNAMA Administration accepted recommendation 18 and explained that there are maintenance schedules for generators (weekly, monthly and yearly) and for air conditioners (seasonal).* UNAMA's response did not address the recommendation to monitor the maintenance work conducted. OIOS is aware that there are maintenance schedules for generators and air conditioners. Recommendation 18 remains open pending receipt of documentation showing that it has been implemented.

H. Inter-mission transfers

Missing R&I report

56. OIOS' examination of 10 inter-mission transfers of property from 1 January 2005 through 30 June 2006 showed the following:

- A release voucher (EDP/RLV/UN/KB-06-000002 dated 13/03/2006) was prepared and approved only *post facto*;
- Only three out of 10 items tested by OIOS had supporting R&I reports;
- In one case, there was neither Galileo receipt nor the original R&I report, and therefore, the status of this shipment was not clear;
- In six cases, only the Galileo receipt supported the inter-mission transfer. OIOS could not verify whether the items transferred were delivered intact and complete because there was no R&I report supporting the receipt by the other mission of the items transferred.

Table 7: Original R&I missing of intermission released assets

S.N.	Release voucher number		Receiving Mission	Types of assets	Value of items shipped	Remarks
1	EDP/RLV/UN/KB-06-000002	13/03/2006	UNOMIG	Computer Note book	\$1,965.00	Receipt through Galileo only
2	ENG/RLV/UN/KB-06-000001	7/2/2006	UNOMOGIP	3 containerized accommodation	18,360.00	Receipt through Galileo only
4	COM/RLV/UN/KB-05-000003	13/11/2005	UNFICYP	12 terminal multi channel	58,477.91	Receipt through Galileo only
5	EDP/RLV/UN/KB-05-000001	21/7/2005	UNFICYP	5 network switch and 6 network connector	41,638.96	Receipt through Galileo only
6	COM/RLV/UN/KB-05-000001	21/7/2005	UNFICYP	Communications service monitor	23,051.15	Receipt through Galileo only
7	SUP/RLV/UN/KB-06-000001	14/02/2006	UNFICYP	6 Laser range finder	5,665.80	Receipt through Galileo only
8	EDP/RLV/UN/KB-06-000003	19/06/2006	UNIFIL	1 monitor and 1 computer desktop	7,087.00	No receipt at all

Recommendation 19

The UNAMA Administration should obtain Receiving and Inspection Reports for all assets transferred to other missions, to ensure that the assets have been delivered and acknowledged by the receiving missions (AP2006/630/02/19).

57. *The UNAMA Administration accepted recommendation 19 and explained that PCIU is in constant contact with the missions that received assets from UNAMA. Applicable R&I Reports shall be available with UNAMA in due course. This requirement will be followed closely and no discrepancies shall occur in the future, but the receiving missions need to be educated as well and have to be alert about this requirement. Recommendation 19 remains open pending receipt of documentation from UNAMA showing that it has been fully implemented.*

I. MiscellaneousAssets loaned to UNOPS not yet returned

58. In accordance with a Memorandum of Understanding (MOU) between UNAMA and UNOPS in Afghanistan, UNAMA loaned a number of assets to UNOPS to assist them in the conduct of the parliamentary elections. The MOU states that the assets were to be returned within 60 days after the parliamentary elections, which was held on 18 September 2005. To date, 44 assets with a total depreciated value of \$17,310 have not yet been returned. OIOS was told that efforts are underway to sell these assets to UNOPS.

Recommendation 20

The UNAMA Administration should take steps to expedite the return or sale of the assets loaned to United Nations Office for Project Services in Afghanistan (AP2006/630/02/20).

59. The UNAMA Administration accepted recommendation 20 and explained that UNAMA received fax confirmation from UNHQ authorizing the sale of the above-mentioned assets and that the respective SAUs have already initiated the write-off request for the subject properties. Also, the cost recovery process is ongoing. Recommendation 20 remains open pending receipt of documentation from UNAMA showing that it has been fully implemented.

Assets unaccounted for

60. UNAMA is in possession of some non-expendable items that have not been recorded in Galileo. OIOS learned that UNAMA purchased 1,276 non-expendable items on behalf of UNDP during the presidential election. After the election, the assets were to be turned over to UNOPS for the parliamentary elections. UNOPS took some of the assets during that period and some items were left with UNAMA. There is no documentation as regards the ownership of the remaining stocks in the Mission’s warehouses. OIOS obtained a list of the remaining assets (Table 8) but could not confirm which assets belong to which agency or the Mission. There is a risk that these assets might be lost or stolen if these are not immediately accounted for or recorded in Galileo, if the assets turn out to be UNAMA’s property.

Table 8: List of Items belonging to other agencies and found in the UNAMA stock

	Barcode #	Item Description	Physical Location	Belonging to
1	AMA-002980	Safe	UNV Office	Unknown
2	AMA-002978	Safe	Medical Clinic	Unknown
3	AMA-002930	Big Fridge	UNOCA BNS Store	Unknown
4	AMA-002923	Stove	UNOCA BNS Store	Unknown
5	AMA-002921	Oven Convection type	UNOCA BNS Store	Unknown
6	AMA-002922	Fryer Fry Top	Unknown	Unknown
7	AMA-002438	Diesel Heater	National Cafeteria	Unknown
8	AMA-002932	Dish Washer	National Cafeteria	Unknown
9	SDS-A-00601	Computer Desktop	Medical Clinic	UNOPS
10	AMA- 007049	Sea Container	UNOCA TPT W/S area	UNOPS
11	MIR 00824	Unknown	CITS Store	Unknown
12	SMA 00292	Unknown	CITS Store	Unknown
13	AET 12630	Unknown	CITS Store	Unknown
14	MIR 99117	Unknown	CITS Store	Unknown
15	MOT 02822	Unknown	CITS Store	Unknown
16	SMA 00604	Unknown	CITS Store	Unknown
17	SMA 00604	Unknown	CITS Store	Unknown

Recommendation 21

The UNAMA Administration should immediately resolve the ownership of the unrecorded non-expendable items and take appropriate action to ensure that all Mission assets are recorded in Galileo, and assets not belonging to the Mission are turned over to the concerned UN Agency (AP2006/630/02/21).

61. The UNAMA Administration accepted recommendation 21 and explained that corrective action is being undertaken by the R&I Unit and PCIU in cooperation with the

respective Self Accounting Units. Recommendation 21 remains open pending receipt of documentation from UNAMA showing that it has been fully implemented.

Recording of immovable property

62. UNAMA had constructed some fixed structures including office buildings, warehouses and accommodation, on land provided by the Government of Afghanistan (GoA) free of cost, in accordance with an agreement signed on 30 April 2002. However, the Mission does not keep a list of these fixed structures built on GoA land, showing details of the location, value, and period of construction. This situation might create a problem during the time of the Mission’s liquidation when all assets need to be accounted for, and in the case of immovable property, a decision on the disposal of such assets should be based on a complete list of fixed structures built by the Mission.

Recommendation 22

The UNAMA Administration should maintain a record of all immovable property it constructed on land provided by the Government of Afghanistan, showing details such as location and value of construction or improvements made on each tract of land (AP2006/630/02/22).

63. *The UNAMA Administration accepted recommendation 22 and explained that the UNAMA Engineering Section is currently developing a database that outlines in detail all immovable properties constructed.* Recommendation 22 remains open pending receipt of documentation from UNAMA showing that it has been fully implemented.

Disposal of assets

64. As of 31 July 2006, UNAMA had 124 items of non-expendable which had been written off but not disposed of physically (Table 9). Fifty-five of the items (or 44 per cent) were written off either in 2004 or 2005.

Table 9: Assets written off but not physically disposed off

SAU	Total assets written off	Written off in 2004	Written off in 2005	Written off in 2006
CITS	46	0	0	46
ENG	41	0	22	19
SUP	10	0	9	1
TPT	27	16	8	3
Total	124	16	39	69

Specialized unit for disposal needed

65. Physical disposal of assets can only be initiated after receiving an LPSB/HBSB decision specifying the method of disposal. OIOS’ analysis of the reasons for the delay in the disposal of assets already approved for write-off indicated the following:

- Absence of formal approval of the Claims Unit to destroy cannibalized parts from written off assets in seven out of 40 sample cases OIOS examined;

- Two out of 40 written-off assets could not be cannibalized and destroyed because a formal decision has not been handed out by the competent authority;
- Six items were cannibalized and destroyed even though the permission given by the Claims Unit was only for cannibalization;
- Twenty-one air conditioners already cannibalized and destroyed are still reflected as written-off in Galileo;
- Nine written off items under the Supply commodity group are still not disposed of pending the decision of the Claims Unit;
- Twenty-one vehicles with a total purchase value of \$311,198 (residual value of \$62,423) were still awaiting physical disposal even though they were written off two years ago. These vehicles were initially decided to be sold on an “as is where is” basis, but due to objections raised by the Government of Afghanistan (GoA), these were then decided to be sold to UNOPS, which had not yet materialized.

66. Previously, the Mission brought all destroyed assets to the Kotal area, Khair Khana Mina of Kabul City, but now the GoA has prohibited the dumping of waste within the city. This had consequently caused further delays in the physical destruction of assets. In OIOS’ opinion, asset disposal functions must be assigned to a specific unit, in order to expedite the process and coordinate with all the relevant actors involved. It is also equally important that the physical disposal through destruction is carried out in an environmentally friendly manner.

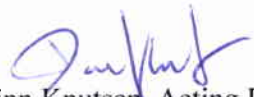
Recommendation 23

The UNAMA Administration should establish an Asset Disposal Unit, with clearly defined functions and reporting lines in order to expedite the disposal of assets and ensure that assets are disposed of in an environmentally friendly manner (AP2006/630/02/23).

67. *The UNAMA Administration accepted recommendation 23 and explained that a Property Disposal Unit is being established within the General Services Section. The recruitment of two national Property Disposal Assistants is ongoing. Recommendation 23 remains open pending receipt of documentation from UNAMA showing that it has been implemented.*

V. ACKNOWLEDGEMENT

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


 Dagfinn Knutsen, Acting Director
 Internal Audit Division, OIOS

UNITED NATIONS



OIOS Client Satisfaction Survey

Audit of: Property control and inventory management at UNAMA

(AP2006/630/02)

	1	2	3	4	5
By checking the appropriate box, please rate:	Very Poor	Poor	Satisfactory	Good	Excellent
1. The extent to which the audit addressed your concerns as a manager.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. The audit staff's understanding of your operations and objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Professionalism of the audit staff (demeanour, communication and responsiveness).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. The quality of the Audit Report in terms of:					
• Accuracy and validity of findings and conclusions;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Clarity and conciseness;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Balance and objectivity;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Timeliness.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. The extent to which the audit recommendations were appropriate and helpful.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. The extent to which the auditors considered your comments.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Your overall satisfaction with the conduct of the audit and its results.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Name: _____ Title: _____ Date: _____

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