



INTERNAL AUDIT DIVISION

OFFICE OF INTERNAL OVERSIGHT SERVICES

AUDIT REPORT

Fuel management in UNMIL

21 May 2007

Assignment No. AP2006/626/07

United Nations  Nations Unies

INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

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

TO: Mr. Alan Doss
A: Special Representative of the Secretary-General
United Nations Mission in Liberia

DATE: 21 May 2007

REFERENCE: AUD-7-5:16 (07- 00211)

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



SUBJECT: **Assignment No. AP2006/626/07: Fuel management in UNMIL**
OBJET:

1. I am pleased to present the report on the above-mentioned audit, which was conducted from October 2006 to January 2007.
2. Based on your comments, we are keeping recommendations 1 to 3 open in the OIOS recommendations database as indicated in Annex 1. In order for us to close these recommendations, we request that you provide us with the additional information as discussed in the text of the report and also summarized in Annex 1.
3. Please note that OIOS will report on the progress made to implement its recommendations, particularly those designated as critical (i.e., recommendations 1 and 2), in its annual report to the General Assembly and semi-annual report to the Secretary-General.
4. IAD is assessing the overall quality of its audit process and kindly requests that you consult with your managers who dealt directly with the auditors and complete the attached client satisfaction survey form.

cc: Mr. Jordan Ryan, Deputy Special Representative of the Secretary-General, UNMIL
Mr. Philip Cooper, Director, ASD/DPKO
Mr. Stephen Lieberman, Director of Administration, UNMIL
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors
Mr. Jonathan Childerley, Chief, Oversight Support Unit, Department of Management
Mr. Mika Tapio, Programme Officer, OIOS
Mr. Prances Sooja, Chief Resident Auditor, UNMIL

INTERNAL AUDIT DIVISION

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EXECUTIVE SUMMARY

Fuel management in UNMIL

OIOS conducted an audit of fuel management in UNMIL from October 2006 to January 2007. The main objective of the audit was to obtain reasonable assurance on the adequacy and effectiveness of controls over fuel management. The audit was also conducted to follow up on the status of implementation of recommendations made by OIOS in its report on the audit of fuel management in UNMIL in 2005 (AP2005/626/05). The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

Fuel accounted for \$47.92 million of the Mission's budget for the financial year 2006/07 as compared to \$48.86 million for the financial year 2005/06; a decrease of approximately \$1 million or two per cent.

The audit found that the Mission has made several significant strides in the improvement of controls over fuel issuance to and usage by both UNOE and contingent-owned equipment (COE). Most of the audit recommendations from the 2005 audit have been implemented.

The Mission should remain vigilant in maintaining tight controls over fuel to further reduce its exposure to risks of pilferage, fire, and inaccurate record-keeping.

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I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of fuel management in UNMIL from October 2006 to January 2007.
2. This audit was conducted as a follow-up to the audit of fuel management in UNMIL conducted in 2005 (AP2005/626/05). The 2005 audit found that the Fuel Unit closely monitored fuel consumption of military contingents while the same monitoring was lacking for fuel consumed by UNMIL equipment (vehicles, generators, and heavy machinery) which comprised 40 per cent of the total equipment in the Mission. Storage facilities, fuel measurement devices, firefighting equipment, and spillage containment systems at some locations needed upgrading. OIOS accordingly made 16 recommendations to address these weaknesses. See Section IV of this report for the status of implementation of these recommendations.
3. Fuel accounted for \$47.92 million of the Mission's budget for the financial year 2006/07 as compared to \$48.86 million¹ for the financial year 2005/06; a decrease of approximately \$1 million or two per cent (see Table 1).

Table 1: Changes in budgeted fuel expenditures for financial years 2006/07 vs. 2005/06

Nature of Expenditure	Budgeted Amount		Change	
	FY 2006/07	FY 2005/06	Amount	%
Petrol, Oil, and Lubricants – Facilities and Infrastructure	\$17,819,200	\$17,642,000	\$177,200	1
Acquisition of Fuel Tanks and Pumps	1,075,000	2,950,000	(1,875,000)	(64)
Petrol, Oil, and Lubricants – Ground Transportation	11,133,800	13,567,500	(2,433,700)	(18)
Petrol, Oil, and Lubricants – Air Transportation	17,345,400	14,149,500	3,195,900	23
Petrol, Oil, and Lubricants – Naval Transportation	550,000	550,000	0	0
TOTALS	\$47,923,400	\$48,859,000	(\$935,600)	(2)

4. During the six-month audit period from April to September 2006, the Fuel Unit records showed the following quantities of major types of fuel issued to UNOE and COE:

**Table 2: Summary of fuel transactions – April to September 2006
Contingent-operated and UNMIL-operated fuel points**

Details	Aviation fuel (Liters)	Diesel (Liters)	Petrol (Liters)
Issued to UN-owned vehicles	0	2,613,929	19,626
Issued to UN-owned generators	0	6,399,396	3,383

¹ In the report on the 2005 audit, the reported figure was \$50 million. Funds were subsequently reallocated to other accounts.

Subtotals	0	9,013,325	23,009
Issued to contingent-owned vehicles	0	3,391,434	165,705
Issued to contingent-owned generators	0	2,905,813	112,774
Subtotals	0	6,297,247	278,479
Issued to UN-operated aircraft	4,778,630	0	0
Issued to contingent-owned aircraft	2,539,498	0	0
Issued to other missions and other aircraft	121,337	0	0
Subtotals	7,439,465	0	0
Duty-free sales to employees	0	505,462	0
Issued to other UN agencies	0	1,502,764	57,658
Subtotals	0	2,008,226	57,658
Total issuances	7,439,465	17,318,798	359,146

5. The Mission started implementing MEFAS in May 2006. As of 31 January 2007, MEFAS has been installed in eleven sites - seven Fuel Unit-operated stations mostly in the Greater Monrovia area and four operated by military contingents in the sectors. MEFAS is also planned to be implemented in 2007 in four sites where bulk ground storage facilities will be provided.

6. Comments made by UNMIL Management are shown in *italics*.

II. AUDIT OBJECTIVES

7. The major objectives of the audit were to:

- (a) Determine whether the control and monitoring of fuel has improved, including the implementation of MEFAS and the installation of improved fuel tanks, pumps, and calibrated dipsticks;
- (b) Ascertain that reports on fuel issuances and consumption are now being prepared for UNOE, particularly vehicles and generators; and
- (c) Assess the status of the implementation of recommendations made in the previous audit of fuel management.

III. AUDIT SCOPE AND METHODOLOGY

8. The audit covered the supply and consumption of ground and aviation fuel for the period April to September 2006. A total of nine fuel points were inspected, of which five were managed by military contingents and four by the Fuel Unit. Of the five contingent-run sites, four were for ground fuel and one was the aviation fuel facility run by the Ukrainian Aviation Unit (UAU). Of the four Fuel Unit-operated locations, two were for aviation fuel, one for ground fuel, and one for all types of fuel. OIOS also visited two sites of the Mission's aviation fuel supplier, and the Monrovia Freeport area to inspect fuel tanks awaiting delivery to fuel sites.

9. These inspections included verification of physical quantities and observation of internal controls over issuances, storage facilities, safety procedures, documentation, and record-keeping. A questionnaire for such visits was designed and used, and during the visits the auditors were accompanied by the Fuel Monitoring Officer responsible for the contingents/offices selected. The Fuel Unit was requested to provide summaries of quantities of ground fuel and aviation fuel receipts from suppliers, issuances, and ending balances for the six-month test period April to September 2006. The Fuel Unit was also requested for information on the status of implementation of MEFAS and the deployment of new/upgraded fuel storage tanks. Resultant observations were discussed with the appropriate contingents' military officers and with the Fuel Unit management.

IV. AUDIT FINDINGS AND RECOMMENDATIONS

A. Status of implementation of 2005 audit recommendations

10. Of the 16 recommendations OIOS made in the 2005 audit of fuel management, the Mission, as of the date of this follow-up audit, has completed the implementation of 11 recommendations. Following are the five recommendations that remain open:

(a) The UNMIL Management should review its approach to fuel monitoring for COE and UNMIL-owned equipment, to include the active participation and timely inputs of organizational units such as the COE Verification Unit, Generator Unit, and Transport Section. The Fuel Unit will still hold the lead role in such monitoring but data needed by them must be provided on a more proactive basis by the other Units (AP2005/626/05/01).

(b) The UNMIL Management should ensure that the Generator Unit fulfills its responsibility to monitor and report fuel consumption of UNMIL generators by providing Fuel Unit information on the quantity and type of UNMIL-owned generators at each location; ensuring full implementation of generator logbooks, including the complete, consistent, and accurate recording of fuel used for each generator and training of generator technicians; and preparation of monthly individual reports on fuel consumption and hours run by UNMIL-owned generators (AP2005/626/05/02).

(c) The UNMIL Management should ensure that the Fuel Unit, upon receipt of such reports, and the reports from contingents on their generators, prepares monthly summary reports on fuel consumption and hours run per generator type. Such summary reports should include comparison of actual fuel consumption per generator type with standard UN rates, and provide explanations on unacceptable variances to management (AP2005/626/05/03).

(d) The UNMIL Management should make every effort to expedite the provision of necessary and appropriate storage facilities to the contingents (AP2005/626/05/08).

(e) The UNMIL Management should ensure that all fuel points are equipped with fire fighting equipment and spillage containment system (AP2005/626/05/09).

11. OIOS reiterates these recommendations and will continue to monitor the actions taken by the Mission to implement them.

B. Implementation of Mission Electronic Fuel Accounting System

12. As of 31 January 2007, there were 24 bulk fuel storage and dispensing points at the Mission. Of these, 19 were for ground fuel while five were for aviation fuel. Of the 19 ground fuel points, 12 were operated by various military contingents while seven were operated by the Fuel Unit. Four of the five aviation fuel points were run by the Fuel Unit and the fifth by the Ukrainian Aviation Unit at Roberts International Airport (RIA) - see Table 3.

Table 3: Summary of fuel dispensing stations operated by the Fuel Unit and contingents

Sector	No. of Bulk Fuel Dispensing Points			Details of Fuel Points Operated by Contingents
	Operated by Fuel Unit	Operated by Contingents	TOTALS	
GROUND FUEL				
Monrovia/ Sector 1	5 ²	2	7	Irish Quick Reaction Force and Chinese Transport Company
Sector 2	0	4	4	Sinje, Tubmanburg, Voinjama, Zorzor
Sector 3	1	3	4	Buchanan, Ganta, Saniquellie
Sector 4	1	3	4	Greenville, Harper, Tapeta
Subtotals	7	12	19	
AVIATION FUEL				
Monrovia/ Sector 1	2	1	3	Ukrainian Aviation Unit (RIA)
Sector 2	0	0	0	
Sector 3	1	0	1	
Sector 4	1	0	1	
Subtotals	4	1	5	
TOTALS	11	13	24	

13. As of 31 January 2007, MEFAS has been installed in 11 of the 19 bulk ground fuel storage facilities. Seven of these locations were Fuel Unit-operated stations, mostly in the Greater Monrovia area, and four were operated by the

² Includes one contractor-owned fuel station.

military contingents in the sectors. The system is also planned to be implemented in four out of five locations which presently do not have bulk ground fuel storage facilities. These locations are in Sector 2 (Foya) and in Sector 4 (Barclayville, Fish Town, and River Cess).

14. According to the Fuel Unit management, the use of MEFAS, coupled with the policy of issuing fuel to vehicles based on entitlement (i.e., distance traveled since the last refueling), eliminates the need to prepare reports on standard versus actual consumption of vehicles per category because the opportunities for wasteful consumption and pilferage are already checked upon fuel issuance. The Fuel Unit management estimated that as of 31 January 2007, fuel issuances to 99 per cent of the Monrovia-based vehicles and equipment (excluding generators and aircraft) are being captured in MEFAS.

15. However, MEFAS has not yet been installed in the other eight sites for reasons such as delay in construction of ground fuel sites (see Table 4).

Table 4: Status of MEFAS Implementation for Existing Fuel Points (Ground Fuel Only)

Sector	No. of Bulk Fuel Dispensing Points			Status of Fuel Points Without MEFAS
	TOTAL	With MEFAS	Without MEFAS	
Controlled by Military Contingents:				
Sector 1	2	0	2	Irish Quick Reaction Force; and Chinese Transport Company. - No immediate plans for installation.
Sector 2	4	1	3	Sinje, Voinjama and Zorzor - Installation awaiting completion of construction of upgraded fuel sites.
Sector 3	3	2	1	Saniqueillie - Expected by July 2007.
Sector 4	3	1	2	Greenville and Tapeta - Expected by July 2007.
Subtotals	12	4	8	
Controlled by UNMIL Fuel Unit:				
Monrovia/ Sector 1	5 ³	5	0	
Sector 2	0	0	0	
Sector 3	1	1	0	
Sector 4	1	1	0	
Subtotals	7	7	0	
TOTALS	19	11	8	

Recommendation 1

(1) The UNMIL Administration should accelerate the construction of the planned fuel points and, thereafter, implement the Mission Electronic Fuel Accounting System in those sites.

³ See previous footnote.

16. *The UNMIL Administration accepted recommendation 1 and stated that it will be implemented by 31 January 2008. UNMIL added that the ongoing construction of fuel installations in the sectors will be finalized by December 2007. Thereafter, one more month will be required to implement the system in all sectors with Communication and Information Technology Section (CITS). Recommendation 1 remains open pending submission of documentation by the Mission to OIOS showing that the (a) fuel sites have been constructed/upgraded as planned, and (b) MEFAS has been installed in those sites.*

C. Moving toward retailing of ground fuel to military contingents

17. The Fuel Unit is moving from the practice of issuing ground fuel in bulk to military contingents and in its place, it will eventually control the fuel storage and dispensing points and issue retail fuel to the contingents, using the same principle of entitlement-based issuance. As indicated earlier, as of 31 January 2007, the Fuel Unit operated 11 storage/dispensing points out of the 24 sites with bulk fuel storage facilities. Seven of these fuel points are for ground fuel while four are for aviation fuel. The military contingents still operated 12 ground fuel points and one storage/issue facility for aviation fuel. During the 2005 audit, the Fuel Unit was managing only the two contractor-owned fuel stations in Monrovia and their reserve stock depot at Star Base.

18. In Sector 3 (Gbarnga), the Fuel Unit had taken over the operation of the fuel storage and issuance point formerly run by the Transport Section. The various Bangladeshi contingents and the Nigerian Formed Police Unit (FPU) based there are presently obtaining fuel from this location. In Sector 4 (Zwedru), the fuel storage and dispensing points previously controlled by the military contingent and to which fuel was issued in bulk, is now operated by the Fuel Unit.

19. According to the Fuel Unit management, the practice of issuing ground fuel within UN premises and from UN-controlled fuel points will reduce the quantity thought to be lost through over-requisitioning and pilferage. This policy change will eliminate the need for these contingents to use paper-based records and monthly accounting reports for the fuel issued to them in bulk. At the same time, this practice will also address staffing and turnover issues, particularly the need to train military personnel in the effective use of MEFAS. The use of civilian personnel for this task will hopefully ensure better accuracy and effectiveness in MEFAS' use due to a relatively longer tenure of the staff members in such posts.

D. New ground fuel stations in Greater Monrovia managed by Fuel Unit

20. The Fuel Unit has opened three fuel dispensing stations in the Greater Monrovia area, including one adjacent to the UNMIL Headquarters building, in addition to the October 2005 upgrading of its reserve stock/dispensing station at the UN Logistics Base (“Star Base”). Customers now have four locations from which to obtain fuel, depending on the nature of their requirement and their organizational unit. In line with the commissioning of these fuel points, the services provided by the two contractor-owned fuel dispensing points in Monrovia have been reduced. One has been closed while the other is limited to dispensing fuel to other UN agencies and selling of duty-free fuel to UN staff. According to the Chief Fuel Unit, limiting transactions in this manner cuts the risk of loss to the UN through pilferage. The cost of such issuances will eventually be collected from customers, and the fuel in the storage tanks does not belong to the Mission. The Fuel Unit intends that all fuel will eventually be dispensed from within UN-secured premises.

E. New aviation fuel storage facilities managed by Fuel Unit

21. Containerized refueling systems (CRS) have been installed at Greenville airfield in addition to those at Gbarnga, Roberts International, and Spriggs Payne. These systems each have a storage capacity of 39,000 liters. The CRS at the latter two sites are mainly intended as reserve stocks in case the aviation fuel supplier cannot meet UN demand. In addition, two bulk storage tanks of 40,000 liters each were installed at the Greenville port for the interim storage of aviation fuel that arrives by sea (Photos 1 and 2).

Photos 1 and 2: Views of the stationary tanks at Greenville port



F. Upgrading of bulk fuel storage tanks

22. Of the 16 ground fuel points existing in 2005 that are still in use to date, six in the Sectors were equipped with new fuel storage tanks. The three new ground fuel stations in greater Monrovia and the four aviation CRS are likewise modern facilities. These storage tanks and their built-in volume measurement

devices will represent a significant improvement over the previous facilities and inaccurate manual measuring devices. In addition, being better-engineered than the ordinary steel tanks, they are less prone to leaking and are thus more environment-friendly. The tanks in one site in Sector 2 and in the contractor-owned station are considered adequate. Thus, installation of new storage facilities is pending in five sites. According to the Fuel Unit, this is mainly due to delay in construction work. Consequently, MEFAS implementation for these sites is also delayed. See details in Table 5.

Table 5: Fuel points existing during the 2005 audit whose facilities were upgraded - ground fuel

Sectors	Existing Fuel Points			Remarks
	TOTAL	Facilities upgraded or considered adequate	Pending upgrading	
Controlled by Military Contingents:				
Sector 1	2	2	0	Irish Quick Reaction Force and Chinese Transport Company sites will not be upgraded.
Sector 2	4	2	2	Sinje - facilities delivered but not yet installed due to construction delay. Voinjama is the other site to be upgraded. Tubmanburg considered adequate. Zorzor was upgraded.
Sector 3	3	1	2	Ganta and Saniquellie not yet upgraded. Buchanan was upgraded.
Sector 4	3	2	1	Greenville not yet upgraded. Harper and Tapeta were upgraded.
Subtotals	12	7	5	
Controlled by UNMIL Fuel Unit:				
Monrovia/ Sector 1	2	2	0	Fuel point at Star Base was upgraded before the 2005 audit. The contractor-owned station will not be upgraded.
Sector 2	0	0	0	
Sector 3	1	1	0	Gbarnga was upgraded.
Sector 4	1	1	0	Zwedru was upgraded.
Subtotals	4	4	0	
TOTALS	16	11	5	

Notes:

- 1 - The above totals do not include those fuel points at contingent level that were closed after the 2005 audit.
- 2 - One of the two contractor-owned fuel stations in Monrovia was closed in 2006 and a Fuel Unit-run station was established in its place.

23. In addition, there are plans to provide similar equipment to five sites in the Sectors that currently do not have bulk storage facilities. As of the date of this report, OIOS is informed that tanks have been delivered to one location and another expected soon, while those for the other three will be procured by December 2007. Delays also exist in the necessary construction work for the tanks' installation.

24. In January 2007, six tanks for ground fuel and two for aviation fuel were at the Monrovia Freeport area, awaiting lifting equipment for delivery to their intended sites. See Photos 3 and 4.

Photos 3 and 4: Fuel storage tanks at Monrovia Freeport



G. Monitoring of the Ukrainian Aviation Unit transactions

25. The UAU operates a fleet of 14 rotary-wing aircraft, consisting of eight MI-8 passenger/cargo helicopters, and six MI-24 helicopter gun ships. Eleven of these aircraft are based at RIA while three are based at Greenville airfield. The Mission supplies fuel for these aircraft. For this purpose, the UAU maintains four storage tanks with a total storage capacity of 100,000 liters at its RIA base while the Fuel Unit operates a refueling facility at Greenville. The UAU is the only military contingent in Liberia that operates facilities for aviation fuel storage and refueling aircraft.

26. The UAU obtains fuel from the vendor's depot at RIA using a fuel tanker. Such transactions are controlled by the Mission's Receiving and Inspection Unit (R&I) and Fuel Unit staff. The Fuel Unit has informed OIOS that UAU accounts for fuel received in accordance with the Fuel Unit requirements and that they submit monthly accounting reports to the Fuel Unit office. However, no regular physical inventory-taking of their aviation fuel stocks is conducted or observed by the Fuel Unit's aviation branch. The Fuel Unit informed OIOS that the last time the UAU conducted a physical count was back in 2005.

Recommendation 2

(2) The UNMIL Administration should ensure that physical verification of the aviation fuel stocks held by the Ukrainian Aviation Unit are conducted by the contingent at month-end and that such counts are observed by a staff member from the aviation branch of the Fuel Unit. Results of the physical verification should be reconciled with records and any significant discrepancies reported and explained.

27. *The UNMIL Administration accepted recommendation 2 and stated that it has been implemented. UNMIL added that the Fuel Unit staff deployed at Roberts International Airport are now doing physical inventory and stock control on a random basis, the first of which was carried out on 28 March 2007. OIOS requested and received a copy of the results of this physical count and the Fuel Unit's instructions to the aviation branch to conduct such counts. Recommendation 2 remains open pending submission during the next few months by the Mission to OIOS of copies of physical count results and reconciliations/explanations of any significant variances with book balances.*

H. Staffing of Fuel Unit

28. The Mission is still open to high level of risk from loss of fuel due to theft and lack of accountability in the usage of fuel, particularly for generators. The Fuel Unit still has only two Fuel Monitoring Officers, despite added workload resulting from the opening of more fuel stations. These two Fuel Monitoring Officers may not have adequate time to perform monitoring tasks while at the same time assessing the overall picture of fuel consumption in the Mission.

29. The Chief Fuel Unit again stressed the importance of having adequate and competent staffing of Fuel Unit in line with its thrust to take over the retailing of fuel to military contingents. Taking into account the expanded fuel operations in 24 locations (up from 18 locations as of the 2005 audit) throughout the country, the Chief Fuel Unit identified the dire need for additional posts to ensure full coverage with effective monitoring and accountability of the fuel operations in the Mission. These additional posts will include ground fuel supervisors or assistants to be based in various Sector locations such as Harper and Voinjama, each of whom who will oversee a group of fuel facilities.

Recommendation 3

(3) The UNMIL Administration should consider the Fuel Unit's requirements for additional staff and expedite the filling of required positions in its organizational chart for the financial year 2007/08.

30. *The UNMIL Administration accepted recommendation 3 and stated that it will be implemented during July and December 2007. The Mission also informed OIOS that:*

(a) The additional staffing requirement for the Fuel Unit was factored in at the time of the 2007/08 budget preparation. The need to strengthen the monitoring of fuel consumption through the establishment of usage patterns and identifying irregularities that will help to improve fuel management and accountability, which will ultimately deter misappropriation, fraud and theft, particularly with the increased number of operational locations, has been taken into consideration. The Mission plans to consolidate the implementation of MEFAS with the additional staffing in Transport Section, comprising two fuel technicians

and 23 fuel operators (for aviation fuel and ground fuel). Placement to the additional posts will start in July 2007.

(b) An arrangement was reached to provide the Fuel Unit with three more Field Service posts and one UN Volunteer post by realigning posts within the Integrated Support Services (ISS) in the 2007/08 budget year. A coordinated approach between Transport Section and Fuel Unit (both within the ISS) will help address the concerns of the Fuel Unit.

31. Recommendation 3 remains open pending submission by the Mission to OIOS of documentation showing that the additional staffing requirements of Fuel Unit are filled.

V. ACKNOWLEDGEMENT

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

STATUS OF AUDIT RECOMMENDATIONS

Recom. no.	C/ O ¹	Actions needed to close recommendation	Implementation date ²
1	O	Submission to OIOS of documentation showing that the (a) fuel sites have been constructed/ upgraded as planned, and (b) MEFAS has been installed in those sites	31 January 2008
2	O	Submission to OIOS of copies of physical count results and reconciliations/ explanations of any significant variances with book balances	Implementation started 28 March 2007
3	O	Submission to OIOS of documentation showing that the additional staffing requirements of Fuel Unit are filled	July to December 2007

¹ C = closed, O = open

² Date provided by UNMIL in response to recommendations

UNITED NATIONS



OIOS Client Satisfaction Survey

Audit of: Fuel management in UNMIL

(AP2006/626/07)

	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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