



INTERNAL AUDIT DIVISION

AUDIT REPORT

Transport activities in UNAMA

1 July 2008

Assignment No. AP2007/630/03

United Nations  Nations Unies

INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

INTERNAL AUDIT DIVISION - DIVISION DE L'AUDIT INTERNE

OFFICE OF INTERNAL OVERSIGHT SERVICES - BUREAU DES SERVICES DE CONTRÔLE INTERNE

TO Mr. Kai Eide
A Special Representative of the Secretary-General
United Nations Assistance Mission in Afghanistan

DATE 1 July 2008

REFERENCE IAD: 08-01474

FROM Dagfinn Knutsen, Director
DE Internal Audit Division, OIOS



SUBJECT: **Assignment No. AP2007/630/03 – Audit of transport activities in UNAMA**

OBJET:

1. I am pleased to present the report on the above-mentioned audit.
2. Based on your comments, we are pleased to inform you that we will close recommendations 1, 3, 5, 7, 11, 17 and 19 in the OIOS recommendations database as indicated in Annex 1. In order for us to close the remaining 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 4, 6, 9, 10, 12 to 16), in its annual report to the General Assembly and semi-annual report to the Secretary-General.

cc: Ms. Neva Donalds, Chief of Mission Support, UNAMA
Mr. Takahisha Kawakami, Chief of Staff, UNAMA
Mr. Win Htut, Chief, Technical Services, UNAMA
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors
Ms. Maria Gomez Troncoso, Officer-in-Charge, Joint Inspection Unit Secretariat
Mr. Jonathan Childerley, Chief, Oversight Support Unit, Department of Management
Mr. Seth Adza, Operational Review Officer, DFS
Mr. Byung-Kun Min, Programme Officer, OIOS

INTERNAL AUDIT DIVISION

FUNCTION

“The Office shall, in accordance with the relevant provisions of the Financial Regulations and Rules of the United Nations examine, review and appraise the use of financial resources of the United Nations in order to guarantee the implementation of programmes and legislative mandates, ascertain compliance of programme managers with the financial and administrative regulations and rules, as well as with the approved recommendations of external oversight bodies, undertake management audits, reviews and surveys to improve the structure of the Organization and its responsiveness to the requirements of programmes and legislative mandates, and monitor the effectiveness of the systems of internal control of the Organization” (General Assembly Resolution 48/218 B).

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EXECUTIVE SUMMARY

Transport activities in UNAMA

The Office of Internal Oversight Services (OIOS) conducted an audit of transport activities in the United Nations Assistance Mission in Afghanistan (UNAMA). The overall objectives of the audit were to assess the: (i) adequacy and effectiveness of internal controls over the use of vehicles and spare parts; (ii) safety and security of staff members using vehicles; and (iii) compliance with UN policies and procedures on ground transportation. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

The management of transport operations in UNAMA needs to be improved, particularly in the following areas:

- The monitoring of transport operations, the periodic forecasting of vehicle requirements and the implementation of policy directives concerning the ratio of vehicles to staff members and offices.
- The provision of additional logistics support to regional offices to enhance their capability to maintain vehicles.
- To reduce spare parts stocks, as the Mission was holding an excessive level, valued at \$1.6 million, representing 16 per cent of the Mission vehicle fleet's total purchase value.
- To develop further guidance on safe driving and to closely monitor adherence to speed limits.
- Updated Memoranda of Understanding/Letters of Instruction were sometimes not entered into with UN Agencies to which services were provided, and those that were in place, were not always in line with the Field Finance Procedures.

OIOS made a number of recommendations to strengthen internal controls and to improve the effectiveness of transport operations.

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I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of transport activities in the United Nations Assistance Mission in Afghanistan (UNAMA). The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

2. At the time of the audit, UNAMA had 360 vehicles with an acquisition value of \$9.8 million and approximately 89,000 vehicle spare parts costing \$1.6 million. Table 1 shows the approved budgets and expenditures of UNAMA for the years 2005 to 2007 for various ground transport items.

Table 1: Transport Section budget and expenditures (\$)

Year	Budgets & Expenditures	Transport Items					Grand Total
		Acquisition of vehicles	Vehicles workshop equipment	Spare parts, repairs etc.	Local transport/ Rental of vehicles	Petrol and other lubricants	
2005	Budget	579,500	57,829	959,728	75,739	740,770	2,413,566
	Revised allotment after redeployment	3,655,200	154,500	194,100	156,500	177,700	4,338,000
	Expenditures	4,490,514	109,041	582,851	117,393	269,500	5,569,299
	Balance	-835,314	45,459	-388,751	39,107	-91,800	1,231,299
2006	Budget	1,478,900	54,200	1,283,300	27,500	1,143,200	3,987,100
	Revised allotment after redeployment	2,028,900	54,200	766,700	24,700	486,800	3,361,300
	Expenditures	2,109,531	51,336	1,059,965	36,849	486,011	3,743,692
	Balance	-80,631	2,864	-293,265	-12,149	789	-382,392
2007	Budget	641,768	15,030	437,352	36,581	486,275	1,617,006
	Revised allotment after redeployment	641,800	15,000	425,400	48,500	486,300	1,617,000
	Expenditures*	84,473	3,800	78,615	1,152	78,085	246,125
	Balance	557,327	11,200	346,785	47,348	408,215	1,370,875

* Budget numbers represent the budget for the whole calendar year 2007; while expenditures show actual transport expenditures up to 31 March 2007.

3. The Chief Transport Officer (CTO), who reports to the Chief, Technical Services, is responsible for the management and maintenance of the Mission's vehicle fleet.

4. Comments made by UNAMA are shown in *italics*.

II. AUDIT OBJECTIVES

5. The main objectives of the audit were to assess:
- (a) The adequacy and effectiveness of internal controls over the use of vehicles and spare parts;
 - (b) The safety and security of staff members using vehicles; and
 - (c) Compliance with UN policies and procedures on ground transportation.

III. AUDIT SCOPE AND METHODOLOGY

6. The audit covered ground transport activities, including vehicle repairs and maintenance, during the period from 1 January 2005 to 30 April 2007. The audit involved file reviews, interviews with relevant Mission personnel and analyses of pertinent data on ground transport activities. It also included a follow-up on the implementation status of previous audit recommendations, especially those made on the audits of fuel management and property control and inventory management, which had a direct impact on improving the management of ground transport activities. The audit did not cover the procurement of ground transport equipment and spare parts. Ground fuel was also not covered as it was already included in a previous audit of fuel management.

IV. AUDIT FINDINGS AND RECOMMENDATIONS

A. Vehicle establishment committee and vehicle fleet

7. The Mission is required to create a Vehicle Establishment Committee (VEC) to implement policy directives concerning the ratio of vehicles to staff members. The VEC is responsible for developing vehicle plans, and to define and approve the initial number of vehicles required, as well as subsequent amendments. The responsibility for implementing VEC decisions is with the CTO.

8. UNAMA established a VEC on 6 September 2002, and the Chief of Mission Support (CMS) was designated as the chairperson. The CTO was appointed as an *ex-officio* member during the initial creation of the committee and as Secretary when the membership of the committee was revised in February 2006.

VEC minutes were not properly maintained

9. VEC meetings were not regularly held. Only one set of Minutes of the Meeting was found on file, which was dated 15 February 2006. Due to the movement of staff, the whereabouts of the other minutes or whether they were

prepared was not known. As a result, OIOS was not able to establish whether the duties of the VEC were duly fulfilled, and whether the VEC undertook the responsibilities assigned to it.

10. A new committee was established on 16 May 2007, designating the Chief of Staff (COS) as the chairperson and the CTO as one of the members.

Recommendation 1

(1) The UNAMA Office of Mission Support should ensure that the Vehicle Establishment Committee discharges its responsibilities effectively and systematically maintains all minutes of meetings.

11. *UNAMA accepted recommendation 1 and stated that effective May 2007, the VEC meetings were documented.* Based on the action taken by UNAMA, recommendation 1 has been closed.

Excessive unit stocks of vehicles

12. At the time of the audit, UNAMA was holding 69 vehicles in stock, representing approximately 19 per cent of the total number of vehicles (see Table 2). According to the Transport Section, some of the vehicles were delivered recently and were waiting for issuance to regional/provincial offices, while some of the old vehicles were being written off. OIOS' review found that 46 vehicles arrived on 27 February 2007, and these were waiting issuance to provincial offices. Nonetheless, out of 69 vehicles held in stock, 12, 7 and 3 were received in the Mission in 2002, 2003 and 2006 respectively. It is not clear why these could not have been deployed earlier. If these vehicles were to be written off, this had not been properly documented. OIOS was not provided with a list of vehicles that were to be written off.

Table 2: Status of Vehicles

Status	Number	Percentage
In use	289	80.28%
Unit stock	69	19.16%
Pending write-off	1	0.28%
On loan	1	0.28%
Grand Total	360	100%

Recommendation 2

(2) The UNAMA Office of Mission Support should ensure that the unit stock of vehicles be maintained as low as possible to ensure resources are not unnecessarily tied up in stock.

13. *UNAMA accepted recommendation 2 and stated that effective May 2007, the unit stock has not exceeded the Transport Section's five per cent light*

passenger vehicles benchmark. Recommendation 2 remains open pending OIOS' verification of the implementation of the recommendation.

Allocation of vehicles to regional and provincial offices

14. Vehicles were not effectively allocated to regional and provincial offices. Vehicles were allocated uniformly, and did not take into consideration the staffing levels, the nature of activities and the volume of the work to be conducted by those offices. In OIOS' view, there needs to be a proper analysis of the actual requirements per office, with the allocation of vehicles properly justified taking into consideration the various factors mentioned above.

Recommendation 3

(3) The UNAMA Vehicle Establishment Committee should analyze the nature of activities, volume of work and number of staff at each office, including regional and provincial offices, and allocate vehicles in a transparent and more effective manner.

15. *UNAMA accepted recommendation 3 and stated that effective July 2007, the VEC is primarily guided by the "person to vehicle ratio" established by DPKO. Nevertheless, the VEC also took into consideration factors such as nature of tasks, workload and security compliance requirements.* Based on the action taken by UNAMA, recommendation 3 has been closed.

Use of vehicles

16. More than 50 per cent (i.e., 191 of 360) of vehicles used by the Mission had been operating beyond DPKO's standard time limit. Despite this, UNAMA had not analyzed or established justifications for operating certain types of vehicles beyond the standard period. Two light vehicles were in use for 16 and 19 years. A summary of those vehicles, which were used beyond the established DPKO standard, is shown in Table 3.

Table 3: Number of vehicles in excess of the recommended period

Vehicle type	Status	Number of vehicles used for excess period			
		More than 5 yrs but less than 8 yrs	More than 8 yrs but less than 10 yrs	More than 10 yrs	Total
Heavy	In use	0	0	1	1
Medium	In use	0	0	1	1
	Unit stock	0	0	1	1
Light	In use	141	25	4	170
	Unit stock	17	0	0	17
	Pending write off	0	1	0	1
Total		158	26	7	191

17. OIOS was informed that with the receipt of 45 armored Land Cruisers in 2006 and 46 Prado vehicles in 2007, the Transport Section will be able to replace many of the old vehicles mentioned above. However, a vehicle replacement plan had not been developed.

18. OIOS' review of total mileage covered per vehicle found that 19 per cent of vehicles (68 out of 360) had exceeded the level set by DPKO. Also, 14 vehicles, which were received from other missions, had exceeded the mileage standard prior to arrival in the mission. UNAMA accepted them without question. Considering the local terrain and road conditions, there is a need for the Mission to develop its own mileage standards. Moreover, there are safety risks associated with the inadequate monitoring of the age and usage of vehicles, and of not having a proper vehicle replacement plan.

Recommendations 4 and 5

The UNAMA Office of Mission Support should:

(4) In consultation with the Logistics Support Division in the Department of Field Support, develop target utilization (mileage/economic life) standards for different types of vehicles suitable to the terrain and road conditions of the Mission; and

(5) Introduce a mechanism to monitor the age and usage of vehicles in order to develop and update a replacement plan for vehicles to ensure they are replaced in a timely manner.

19. *UNAMA accepted recommendation 4 and stated that the Transport Section will regularly consult with DFS and closely follow the Transport Manual. Recommendation 4 remains open pending receipt of documentation showing the adoption of mileage standards that are suitable to the terrain and road conditions in Afghanistan.*

20. *UNAMA accepted recommendation 5 and stated that the Transport Section is committed to the vehicle rotation policy and the replacement plan. Recommendation 5 remains open pending receipt of a copy of the mechanism to monitor the age and usage of vehicles and pending OIOS' verification of the implementation of such mechanism.*

B. Repair and maintenance of vehicles

Inadequate control over issuance of spare parts and lubricants

21. The ABC maintenance programme [where each level (A, B or C) of maintenance corresponds to a series of tests and checks vehicles must undergo every time a vehicle reaches 5,000 kms] the Mission uses in maintaining its vehicle fleet sets out certain procedures and guidelines for issuing spare parts and

lubricants. Only in exceptional cases, depending upon the condition of the vehicle, should the type of maintenance vary.

22. From a sample of 18 vehicle records, OIOS found that the frequency of issuance of spare parts and lubricants was not uniform and did not agree with the guideline. The quantity and types of spare parts and lubricants differed from one vehicle to another. There were several cases identified, for example, 32, 29 and 15 liters of engine oil was issued to a vehicle (# UN54005, a Toyota 4 runner) on its A, B and C maintenance respectively for a total of 28,764 kilometers traveled, whereas, only 0, 12 and 7 litres of engine oil was issued to another vehicle (#UN 54006: a Toyota 4 runner) on its A, B and C maintenance even though that vehicle had traveled 34,094 kilometers during the maintenance regime.

23. Annex II shows a detailed analysis of 18 sample vehicle records OIOS examined, which indicated that there was no consistency in the issuance or use of spare parts and lubricants.

Recommendation 6

(6) The UNAMA Office of Mission Support should establish a mechanism whereby the replacement of vehicle lubricants and spare parts can be monitored with the established maintenance schedule and/or against other vehicles of the same type/make to ensure that unusual or excessive use of spare parts is identified and addressed.

24. *UNAMA accepted recommendation 6 and stated that effective June 2007, the consumption of lubricants and spare parts will be closely monitored through the use of mechanisms such as the CarLog and Galileo systems. Recommendation 6 remains open pending OIOS' verification and analysis of the CarLog and Galileo system reports on the issuance/usage of spare parts and lubricants.*

Logistics support to regional offices needs to be strengthened

25. The repair and maintenance of vehicles of regional offices was conducted either in the regional office's workshop for minor repairs or at the main workshop located in the United Nations Operation Centre in Afghanistan (UNOCA) compound in Kabul for major repairs or outsourced depending on the availability of workshops locally. However, OIOS' inspection visit to Jalalabad and Herat regional offices showed the following weaknesses as regards the repair and maintenance of vehicles in these locations:

- It took an inordinate length of time for the head office workshop to repair vehicles sent from regional offices. As a result, additional vehicles had to be rented. For example, the Jalalabad office had sent vehicle #UN00293 to the head office in December 2006, which took six months to complete.

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- The Transport Section had not developed standard forms to record and monitor the use of spare parts and lubricants to ensure consistency between regional offices. The Jalalabad office had designed a system to control and monitor spare parts and lubricants, and to update stock records, which was working well. However, this system was not used by the Herat office.
 - Urgent repairs were delayed in the Jalalabad and Herat regional offices partly due to the lack of essential mechanical tools and equipment.

Recommendations 7 and 8

The UNAMA Transport Section should:

(7) Enhance its support to regional offices and ensure that these offices have the necessary tools and equipment to conduct repairs in a timely manner; and

(8) Introduce in the Herat regional office the same system used in Jalalabad to adequately record, control and monitor the use of spare parts and lubricants.

26. *UNAMA accepted recommendation 7 and stated that this was already implemented. Based on the action taken by the Transport Section, recommendation 7 has been closed.*

27. *UNAMA accepted recommendation 8 and stated that Jalalabad was a pilot region for the project and by October 2007, the Galileo System was implemented to the other regions. Recommendation 8 remains open OIOS' verification of the implementation of Galileo System in the regional offices.*

C. Unit stock and issuance of spare parts to regional offices

Excessive levels of spare parts

28. The level of spare parts, on average, should be based on standard cost rates, and on past consumption taking into consideration the age and usage (mileage) of the fleet. In any circumstances, the level of spare parts maintained by UNAMA should not exceed 10 per cent of vehicles purchase value.

29. At the time of the audit, UNAMA had a stock of spare parts valued at \$1.6 million, representing approximately 16 per cent of the cost of the vehicles. In OIOS' opinion to hold this level of stock is inefficient and could lead to having old and obsolete stock that has to be written off. The Mission explained that a certain level of safety stock is required in Afghanistan due to the non-availability of specific spare parts in the local market, and due to a long lead time for the delivery of spare parts. OIOS appreciates this and is aware that the benchmark of 10 per cent established by the Mission takes this into account.

Recommendation 9

(9) The UNAMA Office of Mission Support should analyze past consumption records of each type of spare parts held in stock and the lead time for replacement to develop budget requirements based on supporting data, with a view to ensuring that vehicle spare part stocks are maintained at a reasonable level.

30. *UNAMA accepted recommendation 9 and stated that this was partially implemented and that the target date of full implementation is August 2008. Recommendation 9 remains open pending receipt of documentation showing the results of the Mission's analysis of past spare parts consumption records.*

Inadequate controls over issuance of vehicles spare parts to regional offices

31. The Transport Section issued expendable items based on request forms that were generally communicated by e-mail to the asset manager without the authorization and signature of the requesting regional officer. The storekeeper issued items based on the asset manager's instruction.

32. OIOS examined 20 spare part issue vouchers pertaining to the Bamyan, Herat, Jalalabad, Kandahar, Gardez, Kunduz and Kabul offices. In six cases the name of the regional offices to which the spare parts were supposed to be issued was not mentioned on the Regional Parts Request /Movement Form, and in 18 cases the spare parts issue date and requesters' signature were not on the request forms. In 10 cases the issuing officer's signature was not in the respective forms, and in 5 cases the receivers' signatures were missing. These weaknesses in documenting compliance with internal controls over the issuance of spare parts need to be improved since they constitute critical information to establish approvals and accountability.

33. Controls over the issuance of spare parts to regional offices were also covered in OIOS' audit of property control and inventory management conducted in 2006. Although UNAMA accepted recommendation (AP2006/630/02/11) addressing the above finding and risk, it has not been fully implemented to date. OIOS urges the Mission to implement this recommendation.

D. Safety measures on ground transport activities

Absence of Traffic Safety Committee

34. A Traffic Safety Committee (TSC) has not been established at UNAMA, contrary to DPKO's Surface Transport Management Procedures for the Field. The purpose of the TSC is to review road accidents and driving trends and to recommend policy changes and action plans to improve the overall mission road safety. The committee may also provide a forum for the review of individual cases if required and recommend corrective action. The absence of such a committee means that important aspects of road accidents and driving trends

were not being analyzed, and recommendation for policy changes, and action plans to improve the mission's road safety were not being developed.

Recommendation 10

(10) The UNAMA Office of Mission Support should establish the Traffic Safety Committee to review road accidents, driving trends, issue recommendations for policy changes and develop action plans to improve the mission's road safety.

35. *UNAMA accepted recommendation 10 and stated that the Traffic Safety Committee will be established by August 2008.* Recommendation 10 remains open pending confirmation by the Mission of the establishment of the TSC.

Ineffective control and monitoring of UN driver permits

36. The CTO is responsible for issuing driver permits after the administration of a practical and written test. The expiry date of the permit should conform to the validity/expiry date of the applicant's current national driver's license.

37. A review of 20 drivers' national driving licenses and UN driving permits showed that in 3 cases, UN driving permits were extended beyond the national driving license expiry dates, and in 6 cases, UN driving permits were issued for less than the national driving license expiry dates. Written tests for international staff were never conducted. Also, some international staff members drove UN vehicles without authorization from the SRSG. For example, in the Jalalabad regional office, the only international staff member with authorization to use a UN vehicle was the Political Affairs Officer. Other officers were driving UN vehicles, contrary to the procedures outlined in an information circular dated 2 November 2006 requiring UN drivers to have the SRSG's authorization to drive. OIOS found that the CTO and other senior staff in the Transport Section were not aware of this circular and the requirement for the SRSG's authorization.

Recommendations 11 and 12

The UNAMA Office of Mission Support should:

(11) Ensure that UN driving permits are issued for periods that coincide with the duration of national driving licenses; and

(12) Ensure that international staff members only drive UN vehicles after written authorization by the Special Representative of the Secretary-General.

38. *UNAMA accepted recommendation 11 and stated it had been implemented in May 2007.* Based on the action taken by UNAMA, recommendation 11 has been closed.

39. *UNAMA accepted recommendation 12 and stated that a circular was issued in November 2006. Recommendation 12 remains open pending OIOS' verification of the Mission's compliance with this circular.*

Ineffective use of the CarLog system

40. The CarLog system was introduced in 2002, but it was only becoming fully operational at the time of the audit. OIOS was not able to find CarLog-generated accident reports in the Transport Section files. In 15 accident cases reviewed, there was no evidence that appropriate action had been taken as regards a vehicle accident. There were no security investigation reports, accident reports, photographs of accident sites, driver's statements, or transport official's recommendations.

41. The Transport Section had decreased DPKO's standard vehicle speed limits due to the topography and road and weather conditions in the country to ensure safe driving and to prevent possible damage to passengers and vehicles. However, there was no system/mechanism to monitor compliance. Based on OIOS' interviews with 20 drivers and review of information provided, OIOS found that these speed limits were not complied with. The CarLog system has a feature that monitors the speed limit, but the system has yet to be fully implemented in the Mission.

Recommendation 13

(13) The UNAMA Office of Mission Support should ensure that the Transport Section fully implements the CarLog system and systematically generates CarLog reports of each vehicle to ensure compliance with speed limit restrictions imposed by the Mission and reduce accidents by encouraging safe driving.

42. *UNAMA accepted recommendation 13, stating that it was partially implemented and will be fully implemented throughout the country when the security situation allows. Recommendation 13 remains open pending full implementation of the recommendation.*

Lack of safety pamphlets and driver's handbook

43. The UNAMA Office of Mission Support did not develop and provide safety pamphlets and driver's handbook to drivers. Based on discussions, it appears that the Transport Section was not aware of the need to issue such guidelines. Without proper guidance, there is a higher risk of vehicle accidents. It would also be practical to issue guidance in the local language so that drivers can more easily comprehend and apply the information provided.

Recommendation 14

(14) The UNAMA Office of Mission Support should develop and issue safety pamphlets and driver's handbook and make it mandatory for all drivers to be fully conversant with the guidelines.

44. *UNAMA accepted recommendation 14, stating that the Legal Advisor is reviewing the driver's handbook and that it will be distributed by September 2008. Recommendation 14 remains open pending confirmation by the Mission that driving safety pamphlets and handbooks have been distributed to all UN staff driving UN vehicles.*

E. Other issues

Lack of technical training to vehicle mechanics

45. Most UNAMA mechanics and auto electricians had technical experience from working in private vehicle workshops prior to joining the Mission. Once on board, limited training was provided to enhance their skills. A review of personnel files of 17 vehicle mechanics and an auto electrician showed that only 3 of them had received training. Staff in Jalalabad and Herat regional offices received only limited training.

46. Considering the increasing sophistication of vehicles and the need to ensure safety and address environmental issues, it is important that mechanics have the necessary, updated skills.

Recommendation 15

(15) The UNAMA Transport Section should develop a comprehensive technical training programme for vehicle mechanics and auto electricians to provide necessary training to enhance their capability.

47. *UNAMA accepted recommendation 15 and stated that the Transport Section is committed to ongoing on-the-job technical training. Recommendation 15 remains open pending OIOS' verification that mechanics and auto electricians have been provided adequate training to more effectively conduct their jobs.*

Ineffective control of overtime payments

48. OIOS' review of 26 overtime payments to UNAMA drivers between January 2005 and March 2007 showed that in 16 cases the overtime calculation was incorrect, with drivers paid either less or more than they were entitled to. For example, in some cases there were lunch and dinner time deductions, while in others this was not done. Some drivers were working more than the required 10 hours per day, contrary to the standards issued by the Department of Field Support and overtime was paid in cash rather than in the form of compensatory time-off.

Recommendation 16

(16) The UNAMA Office of Mission Support should ensure that overtime payments are calculated accurately and granted in compliance with relevant rules and procedures.

49. *UNAMA accepted recommendation 16 and stated that the Finance and Personnel sections conduct an ongoing review of overtime calculations and payments. Recommendation 16 remains open pending receipt of documentation showing the analysis of drivers' overtime hours/charges.*

Recovery of costs of services provided to other UN agencies

50. OIOS' review of six Memoranda of Understanding (MoUs) and Letters of Agreement (LoAs) governing the repair and maintenance by UNAMA of other UN Agency vehicles showed that the MoUs/LoAs were not systematically entered into and updated. Some of the terms were not in line with the Field Finance Procedures guidelines, as outlined below:

- Two MoUs were not signed by the concerned parties. In one case, only an amendment to the original copy was provided for verification. MoUs were also not renewed in a timely manner.
- Only one MoU specified an administrative fee of 12 per cent, where the norm should have been 14 per cent; others did not mention an administrative fee.
- There were no MoUs/LoAs with the United Nations Children's Fund, United Nations Population Fund and Department of Safety and Security although UNAMA provides services to these agencies.

Recommendation 17

(17) The UNAMA Office of Mission Support should revise Memoranda of Understanding and Letters of Agreement between UNAMA and the relevant UN agencies to ensure that they are in line with the Department of Peacekeeping Operations' Field Finance Procedures Guidelines and that they incorporate a provision for administrative charges. Also, appropriate agreements should be entered into with the United Nations Children's Fund, the United Nations Population Fund, and the Department of Safety and Security for transport services provided.

51. *UNAMA accepted recommendation 17 and stated that the Transport Section had already signed the MOU between UNAMA and the relevant UN agencies on November 2007. Based on the action taken by UNAMA Administration, recommendation 17 has been closed.*

Monthly Insurance Report not submitted to UNHQ

52. The CTO did not report all fleet changes in the Monthly Insurance Report, which would ensure that an appropriate insurance premium adjustment is made at UNHQ. OIOS appreciates that a brief description of transport-related activities is incorporated in the CMS' Monthly Report forwarded to DFS. However, in OIOS' opinion this is not sufficient, as DFS is not in a position to take advantage of any rebate on premiums if there had been any reduction in the size of the fleet.

Recommendation 18

(18) The UNAMA Office of Mission Support should ensure that the Chief Transport Officer prepares a Monthly Insurance Report on all fleet changes to ensure there is an appropriate insurance premium adjustment made by the Department of Field Support.

53. *UNAMA accepted recommendation 18 and stated that effective May 2007, monthly insurance reports were filed together with the Chief of Mission Support's monthly reports to DFS.* Recommendation 19 remains open pending receipt of copies of monthly insurance reports submitted to DFS.

Trip tickets

54. Vehicle trip tickets were not systematically completed by drivers and as a result, it was not clear whether vehicles were used for duty or liberty purposes and whether there were deficiencies noted in the vehicles being used. The absence of strict controls, such as a monitoring mechanism and regular checks of vehicle trip tickets by the Transport Section, increases the risk of improper use of vehicles.

Recommendation 19

(19) The UNAMA Office of Mission Support should ensure that all drivers complete trip tickets, and that they are systematically reviewed and signed by the Transport Section to ensure their completeness and the timely identification and correction of vehicle problems.

55. *UNAMA accepted recommendation 19 and stated that it was implemented effective June 2007.* Based on the action taken by UNAMA, recommendation 19 has been closed.

V. ACKNOWLEDGEMENT

56. 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.

STATUS OF AUDIT RECOMMENDATIONS

Recom. no.	C/O ¹	Actions needed to close recommendation	Implementation date ²
1	C	Action complete	Implemented
2	O	OIOS' verification of the maintenance of vehicle unit stocks in accordance with the Transport Section's five per cent benchmark	July 2007
3	C	Action complete	Implemented
4	O	Submission to OIOS of documentation showing the adoption of mileage standards that are suitable to the terrain and road conditions in Afghanistan	Not provided
5	C	Submission to OIOS of a copy of the mechanism to monitor the age and usage of vehicles and pending OIOS' verification of the implementation of such mechanism	June 2007
6	O	OIOS' verification and analysis of the CarLog and Galileo system reports on the issuance/usage of spare parts and lubricants	June 2007
7	C	Action complete	Implemented
8	O	OIOS' verification of the implementation of Galileo System in the regional offices	Not provided
9	O	Submission to OIOS of documentation showing the results of the Mission's analysis of past spare parts consumption records	August 2008
10	O	UNAMA's confirmation of the establishment of the TSC	August 2008
11	C	Action complete	Implemented
12	O	OIOS' verification of the Mission's compliance with the November 2007 circular, requiring UN staff to obtain the SRSG's authorization before they can drive UN vehicles	Not provided
13	O	OIOS' verification of the full implementation of the CarLog system in UNAMA.	Not provided
14	O	UNAMA's confirmation that driving safety pamphlets and handbooks have been distributed to all UN staff driving UN vehicles	September 2008
15	O	OIOS' verification that mechanics and auto electricians have been provided adequate training to more effectively conduct their jobs	December 2008
16	O	Submission to OIOS of documentation showing the analysis of drivers' overtime hours/charges	Not provided
17	C	Action complete	Implemented
18	O	Submission to OIOS of copies of monthly insurance reports submitted to DFS	Not provided
19	C	Action complete	Implemented

¹. C = closed, O = open

². Date provided by UNAMA in response to recommendations

ANNEX 2

Common parts used for vehicle maintenance

Serial #	Vehicle #	Vehicle Type	Total Mileage	Maintenance	Total Maint.	Engine Oil in Liters	Fuel Filter	Air Filter	Oil Filter	Diesel Filter	Screen Wash	Tire	Diesel Fuel	Anti Gel	Anti Freeze in Liter	Super Glue	Diesel Fuel Additive	Diesel Fuel Anti Gel Treatment			
1	UN 00845	4 R	17922	A	3	21	1	-	-	-	3	-	2	-	5	-	1	1			
				B	3	21	-	-	3	-	-	3	-	1	-	-	-	1	2	2	
				C	1	8	1	1	1	-	-	-	1	-	-	-	1	-	-	1	1
2	UN 54005	4 R	28764	A	6	32	-	-	-	-	5	-	1	1	15	-	2	-			
				B	4	29	-	-	3	-	-	4	-	-	-	1	-	1	2	2	
				C	2	15	2	1	2	-	-	2	-	-	-	-	-	5	-	1	2
3	UN 54006	4 R	34094	A	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
				B	1	12	2	-	1	-	1	-	-	-	-	-	-	-	-	4	
				C	1	7	1	1	1	-	-	-	1	-	-	-	1	-	-	1	-
4	UN 53181	4 R	78,836	A	16	11	-	1	-	-	16	-	2	3	-	-	-	8	7		
				B	10	72	-	1	10	-	-	9	-	-	6	3	-	2	1	4	4
				C	4	22	4	2	4	-	-	4	-	-	-	-	-	-	-	2	3
5	UN 54007	Hyundai	5,299	A	2	5	-	-	-	-	-	-	1	-	-	-	-	-	-		
				B	1	6	-	-	1	-	-	1	-	-	-	1	5	1	2	-	
				C	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	UN 00319	Hyundai	23,483	A	4	21	-	-	-	-	4	-	1	1	5	-	-	1	1		
				B	3	16	-	-	3	-	-	4	-	-	2	1	5	-	-	-	
				C	2	10	2	1	3	-	-	2	-	-	-	-	-	-	-	1	1
7	UN 00318	H-100	6,663	A	1	5	-	-	-	-	1	-	-	-	-	-	-	-	-		
				B	1	6	-	-	1	-	-	1	-	-	-	-	-	-	-	-	
				C	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	UN 53184	4 R	20,683	A	5	33	1	-	-	-	5	-	1	1	-	-	1	3			
				B	2	15	-	-	2	-	-	2	-	-	1	1	-	-	-	1	
				C	2	14	2	2	2	-	-	2	-	-	-	1	-	-	-	-	
9	UN 00317	Hyundai	19,671	A	5	25	-	-	-	-	5	1	3	1	5	-	-	1	1		
				B	3	11	-	-	3	-	-	3	-	-	2	1	-	-	1	-	
				C	1	6	1	1	1	-	-	1	-	1	2	1	-	-	-	-	
10	UN 00316	Hyundai		A	3	15	-	-	-	4	-	1	1	-	-	1	1				

Serial #	Vehicle #	Vehicle Type	Total Mileage	Maintenance	Total Maint.	Engine Oil in Liters	Fuel Filter	Air Filter	Oil Filter	Diesel Filter	Screen Wash	Tire	Diesel Fuel	Anti Gel	Anti Freeze in Liter	Super Glue	Diesel Fuel Additive	Diesel Fuel Anti Gel Treatment			
11	CD-132-44	T/Cruiser	9,820	B	1	5	-	-	1	-	1	-	1	-	-	-	-	-			
				C	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				A	2	20	-	-	-	-	-	-	3	-	-	1	1	5	1	-	2
12	CD-132-43	T/Cruiser	9,791	B	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
				C	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				A	2	20	-	1	-	-	-	-	2	-	-	-	-	-	-	-	2
13	UN 54018	Hyundai	17,437	B	1	10	-	-	-	-	1	-	-	-	-	-	-	-	2		
				C	1	11	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
				A	3	15	-	-	-	-	-	-	3	-	-	-	-	-	-	-	2
14	UN 00248	T/Hiace	46,042	B	3	16	-	-	3	-	3	1	-	-	-	-	1	-	1		
				C	1	7	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
				A	12	68	-	1	-	-	-	-	12	2	2	4	3	-	-	3	3
15	UN 00247	T/Hiace	49,739	B	7	34	-	-	7	-	6	-	-	3	2	1	-	1	2		
				C	2	12	2	1	2	2	2	2	2	2	2	2	2	2	2	2	
				A	11	60	1	1	1	1	1	1	11	1	3	3	2	2	4	1	
16	UN 00243	T/Hiace	35,830	B	8	49	1	1	7	-	8	1	4	3	2	1	2	1	1		
				C	4	23	4	3	4	1	3	3	3	3	3	3	3	3	3	3	
				A	8	42	-	-	1	-	-	-	9	-	-	1	1	-	-	2	3
17	UN 00242	T/Hiace	40,726	B	4	24	-	1	4	-	4	-	-	-	1	-	1	1	2		
				C	3	18	3	1	2	2	4	4	4	4	4	4	4	4	4	4	
				A	8	39	-	-	1	-	-	-	9	1	1	3	1	-	-	1	3
18	UN 54009	T/Cruiser	12,772	B	6	36	-	-	5	1	6	-	-	2	2	-	-	-	2		
				C	2	12	1	1	2	2	2	2	2	2	2	2	2	2	2	2	
				A	4	32	-	-	-	-	-	3	3	3	3	3	3	3	3	3	3