



## INTERNAL AUDIT DIVISION

# REPORT 2014/117

---

Audit of air operations in the United Nations Interim Security Force in Abyei

Overall results relating to the effective management of air operations in the United Nations Interim Security Force for Abyei were initially assessed as unsatisfactory. Implementation of one critical recommendation and one important recommendation remains in progress

**FINAL OVERALL RATING: UNSATISFACTORY**

4 December 2014  
Assignment No. AP2014/635/01

## CONTENTS

	<i>Page</i>
I. BACKGROUND	1
II. OBJECTIVE AND SCOPE	1-2
III. AUDIT RESULTS	2-7
Regulatory framework	3-7
IV. ACKNOWLEDGEMENT	8
ANNEX I      Status of audit recommendations	
APPENDIX I   Management response	

# AUDIT REPORT

## Audit of air operations in the United Nations Interim Security Force for Abyei

### I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of air operations in the United Nations Interim Security Force for Abyei (UNISFA).
2. In accordance with its mandate, OIOS provides assurance and advice on the adequacy and effectiveness of the United Nations internal control system, the primary objectives of which are to ensure (a) efficient and effective operations; (b) accurate financial and operational reporting; (c) safeguarding of assets; and (d) compliance with mandates, regulations and rules.
3. The Aviation Section was responsible for providing uninterrupted aviation services that were safe, effective and complied with international and United Nations standards and recommended practices. The Aviation Section was headed by a Chief Aviation Officer at the P-4 level and was supported by five international staff, three national staff and four military staff officers. It had three units: Mission Air Operations Centre; Air Terminal Unit; and Technical Compliance and Quality Assurance Unit. The Section's activities were governed by the Department of Peacekeeping Operations/Department of Field Support (DPKO/DFS) Aviation Manual, Aviation Safety Manual and related mission operating procedures.
4. The 2012/13 and 2013/14 aviation budgets for UNISFA were \$47.5 million and \$56.8 million, respectively. The budgeted aircraft and flight hours for the period 1 July 2012 to 30 June 2014 are shown in Table 1.

**Table 1:** Budgeted aircraft and flight hours for 2012/13 and 2013/14

<i>Description</i>	<i>2012/13</i>	<i>2013/14</i>
Total number of aircraft – fixed-wing	3	3
Total number of aircraft – rotary (helicopter)	9	9
<b>Total number of aircraft</b>	<b>12</b>	<b>12</b>
Fixed-wing – flight hours	1 621	2 880
Helicopter – flight hours	4 806	7 506
<b>Total flight hours</b>	<b>6 427</b>	<b>10 386</b>

Source: UNISFA Aviation Section

5. Comments provided by UNISFA are incorporated in italics.

### II. OBJECTIVE AND SCOPE

6. The audit was conducted to assess the adequacy and effectiveness of UNISFA governance, risk management and control processes in providing reasonable assurance regarding the **effective management of air operations in UNISFA**.

7. The audit was included in the 2014 risk-based work plan of OIOS because of operational, safety, security and financial risks related to air operations.

8. The key control tested for the audit was regulatory framework. For the purpose of this audit, OIOS defined this key control as the one that provides reasonable assurance that policies and procedures: (a) exist to guide the management of air operations; (b) are implemented consistently; and (c) ensure the reliability and integrity of financial and operational information.

9. The key control was assessed for the control objectives shown in Table 2.

10. OIOS conducted this audit from May to June 2014. The audit covered the period from 1 July 2012 to 30 April 2014.

11. OIOS conducted an activity-level risk assessment to identify and assess specific risk exposures, and to confirm the relevance of the selected key control in mitigating associated risks. Through interviews and analytical reviews, OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to determine their effectiveness.

### III. AUDIT RESULTS

12. The UNISFA governance, risk management and control processes examined were initially assessed as **unsatisfactory**<sup>1</sup> in providing reasonable assurance regarding the **effective management of air operations in UNISFA**. OIOS made eight recommendations to address the issues identified.

UNISFA also needed to: (a) prepare the required aviation support plan; (b) ensure special flight requests were authorized; (c) finalize and test its aviation emergency response as well as search and rescue plans; (d) evaluate air operators' performance; and (e) ensure that non-United Nations personnel signed general release from liability forms.

13. The initial overall rating was based on the assessment of key control presented in Table 2 below. The final overall rating is **unsatisfactory** as implementation of one critical recommendation and one important recommendation remains in progress.

**Table 2: Assessment of key control**

Business objective	Key control	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Effective management of air operations in UNISFA	Regulatory framework	Unsatisfactory	Partially satisfactory	Partially satisfactory	Unsatisfactory
<b>FINAL OVERALL RATING: UNSATISFACTORY</b>					

<sup>1</sup> A rating of **“unsatisfactory”** means that one or more critical and/or pervasive important deficiencies exist in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

## Regulatory framework

### An aviation support plan was not prepared

14. The DPKO/DFS Aviation Manual required that an aviation support plan be prepared based on the Mission's mandate, concept of operations, operational plan, security phase and geography of the Mission area. The Mission did not have an aviation support plan. This was because the management of the Mission had not instructed the Aviation Section to prepare the required plan. Without the aviation support plan, there was no assurance that aviation requirements were properly established.

**(1) UNISFA should take steps to ensure that the Aviation Section prepares the required aviation support plan.**

*UNISFA accepted recommendation 1 and stated that the aviation support plan was being prepared in line with the draft mission support plan. Recommendation 1 remains open pending receipt of a copy of the aviation support plan.*

### An aviation budget was not properly established

15. The DPKO/DFS Aviation Manual required the air operations portion of the Mission's budget to be supported by explanatory notes describing the anticipated activity within the Mission area. The Chief Aviation Officer was required to establish aviation requirements based on current aviation contracts and the previous Mission budget.

16. The Mission did not prepare the 2013/14 aviation budget in accordance with relevant requirements. While budget estimates contained contract data, these estimates did not consider previous performance. For example, for fixed-wing aircraft B1900D, the maximum number of flight hours (i.e. 960 hours) which the United Nations expected to utilize during the year was used to calculate the budget although the previous year's actual aircraft utilization was 465 hours. The Mission budgeted for three fixed-wing aircraft for fiscal year 2013/14 using the maximum contracts flight hours.

17. The 2013/14 aviation budget was not properly prepared because UNISFA did not have a Chief Aviation Officer in late 2012, when the budget was being prepared. An air operation assistant prepared the budget without adequate supervision.

**(2) UNISFA should implement procedures to ensure that the aviation budget is reviewed before it is submitted to the Department of Field Support to ensure that it is based on the operational needs of the Mission.**

*UNISFA accepted recommendation 2 and stated that the Chief Aviation Officer, Budget Section and Budget Review Committee reviewed the 2014/15 aviation budget resulting in a reduction in the aviation support budget from \$56 million in 2013/14 to \$48 million in 2014/15. UNISFA also stated that it would carefully review future budgets to avoid under-/over-budgeting. Based on the action taken by UNISFA, recommendation 2 has been closed.*

### Adequate controls were in place for preparing and submitting monthly flight summary reports

18. UNISFA was required to ensure that flight operators prepared aircraft use reports and used them to prepare monthly flight summary reports for all aircraft. These aircraft use reports were the basis for gathering statistical flight information for planning and decision-making purposes. The Mission, based

on aircraft use reports, prepared monthly flight summary reports for all aircraft, which were submitted to the Air Transport Section of DFS. A review of two monthly flight summary reports with the highest flight hours (i.e. for October 2013 and November 2013) during the audit period showed that aircraft use reports were accurately summarized and they were signed by the respective pilot-in-command and the Chief Aviation Officer. OIOS concluded that adequate controls were implemented to ensure that monthly flight summary reports were being prepared accurately.

Special flight requests were not properly authorized

19. The DPKO/DFS Aviation Manual required that tasking of air assets be done through an approved air tasking order. UNISFA procedures required that air mission requests for non-scheduled flights be: made at least 72 hours prior to travel; reviewed by the Movement Control Section, the Aviation Section, the relevant vetting official; approved by the Chief Integrated Support Services or Office of the Chief of Mission Support; and adequately justified. The Joint Logistics Operation Centre was the focal point for all non-routine logistical requirements and technical support. The Joint Mission Control Centre determined the optimum method of transportation.

20. Some special flight requests were not properly authorized. A review of 80 of 941 special flight requests made during the audit period indicated the following:

- Twenty-three special flight request forms were missing;
- In 10 of the remaining 57 special flight requests, the vetting official did not sign the form showing that the request was reviewed to consider whether the requirement could not be met by adjusting or combining with regular flight schedules. In three cases, the Aviation Section did not sign the form. In eight cases, the form was not signed by the Chief Integrated Support Services or his designee; and
- In all special flight requests reviewed, the forms did not indicate that a cost-benefit analysis was conducted before approving the request. The Aviation Section started costing and documenting special flights in the form beginning in April 2014.

21. The above exceptions were caused by inadequate review of special flight requests. As a result, there was no assurance that special flights were reviewed and approved in accordance with the relevant requirements.

<p><b>(3) UNISFA should take steps to ensure that special flight requests are properly authorized and to maintain the documentation required for such flights.</b></p> <p><i>UNISFA accepted recommendation 3 and stated that subsequent to the audit, it began taking steps to ensure all special flight requests were duly authorized and approved. Based on the action taken by UNISFA, recommendation 3 has been closed.</i></p>
--

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

An aviation safety programme was implemented satisfactorily

27. The DPKO/DFS Aviation Manual required UNISFA to develop an aviation safety programme that included the creation of an Aviation Safety Council and the development of operational risk management standard operating procedures. The Chief of Mission Support approved the Mission's aviation safety programme in August 2012. Subsequently, the Mission established an Aviation Safety Council, which met three times in fiscal year 2013/14 to discuss various aviation safety issues.

28. The Aviation Section developed operational risk management standard operating procedures and implemented the required steps. The Head of Mission approved these procedures in April 2013. A review of 40 of 90 aviation threat assessments during the period from 1 April 2013 to 30 May 2014 indicated that the assessments were conducted and approved as per the operational risk management procedures. OIOS concluded that the aviation safety programme was operating in accordance with the Mission's operational risk management guidelines.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Documentation related to the qualifications of the air crew was maintained

31. The DPKO/DFS Aviation Manual required UNISFA to maintain documentation relating to qualifications of the crew members. A review of 20 of 58 crew members' data indicated that the Aviation Section maintained copies of licenses, medical certificates, copies of passports and other certificates as required by the Aviation Manual. OIOS concluded that adequate controls were in place to obtain and review the adequacy of qualifications of air crew.

The performance evaluation reports for air operators were not reviewed consistently

32. The DPKO/DFS Aviation Manual required UNISFA to conduct periodic evaluations of the performance of air operators. After review by the Aviation Safety Officer and approval by the Chief Mission Support, performance evaluations were to be submitted to the DFS Air Transport Section.



33. A review of 25 of 40 performance evaluation reports for seven UNISFA air operators indicated that 14 reports were not reviewed by the Aviation Safety Officer and approved by the Chief Mission Support. The Mission explained that the Chief Mission Support's designee did not have access to the Aviation Management System to approve the performance evaluation reports during the Chief's absence. Without the approval, the evaluation reports could not be submitted to DFS. As a result, there was no evidence that UNISFA management had reviewed and approved performance evaluation reports increasing the risk that appropriate remedial actions were not taken for any performance deficiencies identified.

**(7) UNISFA should take steps to ensure that performance evaluation reports for air operators are reviewed, approved and submitted to DFS in accordance with requirements.**

*UNISFA accepted recommendation 7 and stated that, following the arrival of additional staff, it began ensuring the review, approval and submission of all air operators' performance evaluation reports to DFS. Based on the action taken by UNISFA, recommendation 7 has been closed.*

Costs of air transport services rendered to other entities were recovered

34. The DPKO/DFS Aviation Manual required that air transport services rendered to other United Nations agencies and third parties be made on a cost-recovery basis. The Contracts Compliance and Performance Management Unit collected all supporting documents and liaised with other concerned sections to check the accuracy of the costs of services being recovered, and submit the claim to the Finance Section for invoicing and collection. The Aviation Section compiled information on all air transport services rendered to UNMISS and a food rations contractor for the period from 1 July 2012 to 31 March 2014 and recovered \$2.9 million. As at the time of the audit, there were no outstanding balances. OIOS concluded that adequate and effective controls were in place for the recovery of costs of air services rendered to non-UNISFA entities/personnel.

General release from liability form needed to be signed and properly maintained

35. The DPKO/DFS Aviation Manual required the Head of Mission and the Chief of Mission Support to approve the travel of non-United Nations personnel on Mission aircraft. Additionally, the traveler needed to sign a general release from liability form (or waiver) to limit the Mission's liability in the event of injuries or loss of life resulting from any accident/incident.

36. A review of documentation relating to 40 of 3,714 non-United Nations personnel who travelled on the Mission's aircraft during the audit period indicated that in 16 instances, travelers did not sign the waiver. In five cases, the Mission was unable to provide OIOS with the passenger's movement of personnel and signed waiver forms. These lapses were attributed to inadequate supervision of the Passenger Booking Unit and a poor filing system.

**(8) UNISFA should implement procedures to ensure that all non-United Nations personnel sign the relevant general release from liability form prior to boarding the Mission's aircraft, and properly maintain these forms.**

*UNISFA accepted recommendation 8 and stated that waivers were not available for the audit because the sectors had not forwarded them to the Movement and Control Section at Mission Headquarters in Abyei. UNISFA also stated that subsequent to the audit, the sectors began forwarding copies of waivers with the relevant manifests to the Movement and Control Section for filing on a daily basis. Based on the action taken by UNISFA, recommendation 8 has been closed.*

#### **IV. ACKNOWLEDGEMENT**

37. OIOS wishes to express its appreciation to the Management and staff of UNISFA for the assistance and cooperation extended to the auditors during this assignment.

*(Signed)* David Kanja  
Assistant Secretary-General for Internal Oversight Services

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of air operations in the United Nations Interim Security Force for Abyei

Recom. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
1	UNISFA should take steps to ensure that the Aviation Section prepares the required aviation support plan.	Important	O	Receipt of a copy of the aviation support plan	31 December 2014
2	UNISFA should implement procedures to ensure that the aviation budget is reviewed before it is submitted to the Department of Field Support to ensure that it is based on the operational needs of the Mission.	Important	C	Action taken	Implemented
3	UNISFA should take steps to ensure that special flight requests are properly authorized and to maintain the documentation required for such flights.	Important	C	Action taken	Implemented
7	UNISFA should take steps to ensure that	Important	C	Action taken	Implemented

<sup>1</sup> Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

<sup>2</sup> Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

<sup>3</sup> C = closed, O = open

<sup>4</sup> Date provided by UNISFA in response to recommendations.

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of air operations in the United Nations Interim Security Force for Abyei

Recom. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
	performance evaluation reports for air operators are reviewed, approved and submitted to DFS in accordance with requirements.				
8	UNISFA should implement procedures to: ensure that all non-United Nations personnel sign the relevant general release from liability form prior to boarding the Mission's aircraft; and properly maintain these forms.	Important	C	Action taken	Implemented

# **APPENDIX I**

## **Management Response**

NATIONS UNIES



UNITED NATIONS

UNISFA

**United Nations Interim Security Force for Abyei**

قوة الأمم المتحدة المؤقتة في أبيي

28 October 2014

Ref: CMS/IOM/2014/120

**TO:** Ms. Eleanor T. Burns, Chief  
Peacekeeping Audit Service  
Internal Audit Division, OIOS

**FROM:** Emmanuel K. Agawu  
Chief of Mission Support

A handwritten signature in blue ink, appearing to read 'E. Agawu', written over the 'FROM' field.

**SUBJECT:** Draft report on an audit of air operations in the United Nations Interim Security Force for Abyei (Assignment No. AP2014/635/01)

1. Further to your memorandum of 9 October 2014 forwarding the draft report on the above subject audit, please find attached the Mission's response to the recommendations contained in the report.
2. The Mission is pleased to inform that out of eight recommendations, six have already been fully implemented. The supporting documents for those implemented recommendations are herewith attached for your reference.

Thank you & best regards.

cc: Ag. HOM/FC  
CISS  
CAS  
CAVO  
MOVCON  
CASU  
HR

## Management Response

## Audit of air operations in the United Nations Interim Security Force for Abyei

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNISFA should take steps to ensure that the Aviation Section prepares the required aviation support plan.	Important	Yes	CAVO	31 December 2014	Aviation Support plan is being prepared in line with the draft mission support plan and will be completed by 31 December 2014.
2	UNISFA should implement procedures to ensure that the aviation budget is reviewed before it is submitted to the Department of Field Support to provide assurance that the budget is based on operational needs of the Mission.	Important	Yes	CAVO	Implemented	Implemented. The formulation of the 2014/15 budget was closely reviewed by Chief Aviation Officer. It was further reviewed by Budget Section and Mission Budget Review Committee before submission to DFS. As a result, the budget for the same number of aircraft has reduced from \$56 million to \$48 million. All future budget processes will be reviewed carefully to avoid over/under budgeting. A copy of the approved budget (Annex-REC-2) is attached as evidence.
3	UNISFA should take steps to: ensure that special flight requests are properly authorized, and maintain the documentation required for such flights.	Important		CAVO/CMovCon	Implemented	Implemented. Special Flight Requests are duly authorized and approved. Copies of some recent SFRs (Annex-REC-3) are attached as evidence. Further, Aviation will fully take over the management of SFR from MovCon by 15 November 2014.

<sup>1</sup> Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

<sup>2</sup> Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

## Management Response

## Audit of air operations in the United Nations Interim Security Force for Abyei

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
7	UNISFA should take steps to ensure that air operators' performance evaluation reports are reviewed, approved and submitted to DFS in accordance with requirements.	Important	Yes	CAVO/CASU	Implemented	Implemented. Carrier Performance evaluation is being carried out on a regular basis. With the arrival of additional staffs, mission ensures the evaluation reports are conducted on time. Copies of some completed evaluation reports (Annex-REC-7) are attached for reference.



APPENDIX I

Management Response

Audit of air operations in the United Nations Interim Security Force for Abyei

Rec. no.	Recommendation	Critical/ Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
8	UNISFA should implement procedures to: ensure that all non-United Nations personnel sign the relevant general release from liability form prior to boarding the Mission's aircraft; and properly maintain these forms.	Important	Yes	CMovCon	Implemented	When the audit took place MOVCON was not informed that they were to be audited, therefore the Chief MOVCON was not present to answer any queries. The waivers that were not provided had not been forwarded from the sectors. Currently all waivers are copied and forwarded with the actual finalized manifest to MOVCON passenger booking office for filing on a daily basis. Copies of waivers (Annex-REC-8) is attached for ref.